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LAFOURCHE PARISH COUNCIL
PRIMARY GOVERNMENT
December 31, 2000

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Release Date 07/05/01

Audit of Financial Statements

December 31, 2000

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INDEPENDENT AUDITOR'S REPORT

To the President and Members of the
LAFOURCHE PARISH COUNCIL
Thibodaux, Louisiana

We have audited the accompanying primary government financial statements of **LAFOURCHE PARISH COUNCIL** as of December 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the **LAFOURCHE PARISH COUNCIL's** management. Our responsibility is to express an opinion on these financial statements and schedules based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimated made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the **LAFOURCHE PARISH COUNCIL**, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include financial data of component units of the **LAFOURCHE PARISH COUNCIL**, do not purport to, and do not, present fairly the financial position of the **LAFOURCHE PARISH COUNCIL**, as of December 31, 2000, and the results of its operations and cash flows of its propriety fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2001 on our consideration of the **LAFOURCHE PARISH COUNCIL's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying schedule of expenditures of federal awards and the financial information listed in the supplementary schedule reports section of the table of contents is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements of the **LAFOURCHE PARISH COUNCIL**. Such information has been subjected to the auditing procedures applied in our audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements of each of the respective individual funds and account groups, taken as a whole.

LaPorte, Sehrt, Romig & Hand

A Professional Accounting Corporation

June 2, 2001

STATEMENT A

LAFOURCHE PARISH COUNCIL
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2000

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type	Account Groups		
ASSETS AND OTHER DEBITS	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Fund	Internal Service Fund	Agency Funds	General Fixed Assets	General Long-Term Debt	Totals (Memorandum Only)
ASSETS										
Cash	$ 1,078,304	$ 1,098,750	$ 1,220,664	$ 319,924	$ 29,532	$ 63,799	$ -	$ -	$ -	$ 3,810,973
Investment in LAMP	1,620,524	17,911,592	4,540,323	6,562,666	1,115	392,057	-	-	-	31,028,277
Investment	-	1,780,558	-	-	-	-	1,252	-	-	1,781,810
Receivables	1,493,042	8,196,773	129,684	378,454	6,561	7,317	45,692	-	-	10,257,523
Due from Other Funds	402,190	1,034,985	26,534	59,563	4,645	109,298	-	-	-	1,637,215
Other	195	80,503	38,561	-	-	53,348		-	-	172,607
General Fixed Assets	-	-	-	-	-	-	-	11,730,541	-	11,730,541
Property, Plant and Equipment	-	-	-	-	2,507,853	9,505	-	-	-	2,517,358
Prepaid Assets	122,265	-	-	-	-	-	-	-	-	122,265
OTHER DEBITS										
Amount Available in Debt Service Funds	-	-	-	-	-	-	-	-	5,678,869	5,678,869
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	-	-	-	-	-	33,553,118	33,553,118
Total Assets	$ 4,716,520	$ 30,103,161	$ 5,955,766	$ 7,320,607	$ 2,549,706	$ 635,324	$ 46,944	$ 11,730,541	$ 39,231,987	$ 102,290,556

LIABILITIES AND FUND EQUITY	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Fund	Internal Service Fund	Agency Funds	General Fixed Assets	General Long-Term Debt	
LIABILITIES										
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payables	126,946	1,090,096	-	1,236,165	4,768	94,591	1,938	-	-	2,554,504
Retainage Payables	-	-	-	968,132	4,345	-	-	-	-	972,477
Salaries and Benefits Payable	80,045	159,905	-	-	-	1,637	-	-	-	241,587
Due to Other Funds	322,916	971,384	91,994	174,958	40,679	266	35,018	-	-	1,637,215
Due to Other Governmental Agencies	-	61,077	-	-	-	3	-	-	-	61,080
Deposits Due Others	-	-	-	-	-	-	9,988	-	-	9,988
Deferred Revenue	-	47,600	184,903	-	-	-	-	-	-	232,503
Litigation and Claims Payable	-	-	-	-	-	-	-	-	39,218	39,218
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences Payable	-	-	-	-	-	-	-	-	150,758	150,758
Capital Leases Payable	-	-	-	-	-	-	-	-	238,147	238,147
Bonds Payable:										
Special Assessment	-	-	-	-	-	-	-	-	228,864	228,864
Other	-	-	-	-	-	-	-	-	38,575,000	38,575,000
Total Liabilities	529,907	2,330,062	276,897	2,379,255	49,792	96,497	46,944	-	39,231,987	44,941,341
FUND EQUITY										
FUND EQUITY AND OTHER CREDITS										-
Investment in General Fixed Assets	-	-	-	-	-	-	-	11,730,541	-	11,730,541
Contributed Capital	-	-	-	-	2,459,883	-	-	-	-	2,459,883
Retained Earnings:										
Reserved for Insurance Claims	-	-		-	-	538,827	-	-	-	538,827
Unreserved	-	-	-	-	40,031	-	-	-	-	40,031
Fund Balances:										
Reserve for Debt Service	-	-	5,678,869	-	-	-	-	-	-	5,678,869
Reserved for Capital Contracts	-	-	-	4,941,352	-	-	-	-	-	4,941,352
Unreserved and Undesignated	4,186,613	27,773,099	-	-	-	-	-	-	-	31,959,712
Total Fund Equity and Other Credits	4,186,613	27,773,099	5,678,869	4,941,352	2,499,914	538,827	-	11,730,541	-	57,349,215
Total Liabilities and Fund Equity and Other Credits	$ 4,716,520	$ 30,103,161	$ 5,955,766	$ 7,320,607	$ 2,549,706	$ 635,324	$ 46,944	$ 11,730,541	$ 39,231,987	$ 102,290,556

The accompanying notes are an integral part of these financial statements.

STATEMENT B

LAFOURCHE PARISH COUNCIL
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
For The Year Ended December 31, 2000

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
REVENUES					
Taxes					
Ad Valorem	$ 846,102	$ 5,312,172	$ -	$ -	$ 6,158,274
Sales and Use	-	10,023,769	-	-	10,023,769
Other	57,438	-	3	-	57,441
Intergovernmental					
Federal Grants	20,673	3,485,293	-	-	3,505,966
State Funds					
State Revenue Sharing	936,882	3,302,446	-	-	4,239,328
Parish Transportation Funds	-	691,981	-	-	691,981
Other	837,272	-	-	1,433,951	2,271,223
Local	142,000	48,315	-	165,978	356,293
Fees, Licenses and Permits	1,965,594	19,205	-	-	1,984,799
Fines and Forfeitures	59,377	619,992	-	-	679,369
Use of Money and Property	145,515	1,526,161	215,929	631,774	2,319,379
Other	11,847	811,824	-	161,345	985,016
Total Revenues	5,022,700	25,641,158	215,932	2,393,048	33,272,838
EXPENDITURES					
General Government					
Legislative	315,519	-	-	-	315,519
Judicial	1,316,243	576,037	-	-	1,892,280
Elections	55,108	-	-	-	55,108
Finance and Administrative	787,827	895,958	-	-	1,683,785
Other	173,836	37,141	-	-	210,977
Allocated Costs In (Out)	(67,022)	148,498	-	-	81,476
Public Safety	1,118,483	106,399	-	-	1,224,882
Public Works	155,335	10,719,448	-	18,138,383	29,013,166
Health and Welfare	138,103	4,380,287	-	-	4,518,390
Conservation	-	96,732	-	-	96,732
Culture and Recreation	-	436,765	-	-	436,765
Economic Development	20,204	-	-	-	20,204
Transportation	27,232	-	-	-	27,232
Debt Service	-	121,631	3,682,604	-	3,804,235
Capital Outlay	8,686	171,685	-	-	180,371
Total Expenditures	4,049,554	17,690,581	3,682,604	18,138,383	43,561,122
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	973,146	7,950,577	(3,466,672)	(15,745,335)	(10,288,284)

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
OTHER FINANCING SOURCES (USES)					
Certificate of Indebtedness Proceeds	-	-	-	18,000,000	18,000,000
Issuance Costs	-	-	-	(134,641)	(134,641)
Operating Transfers In	-	842,887	6,132,203	788,822	7,763,912
Operating Transfers Out	(253,627)	(5,876,652)	(189,277)	(1,444,356)	(7,763,912)
Capital Lease Acquisitions	-	-	-	-	-
Total Other Financing Sources (Uses)	(253,627)	(5,033,765)	5,942,926	17,209,825	17,865,359
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	719,519	2,916,812	2,476,254	1,464,490	7,577,075
FUND BALANCES - BEGINNING OF YEAR	3,397,046	24,926,335	3,202,615	3,476,862	35,002,858
RESIDUAL EQUITY TRANSFER	70,048	(70,048)	-	-	-
FUND BALANCES - END OF YEAR	$ 4,186,613	$ 27,773,099	$ 5,678,869	$ 4,941,352	$ 42,579,933

The accompanying notes are an integral part of these financial statements.

STATEMENT C

LAFOURCHE PARISH COUNCIL
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET
(GAAP BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2000

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES						
Taxes						
Ad Valorem	$ 770,000	$ 846,102	$ 76,102	$ 4,504,437	$ 5,312,172	$ 807,735
Sales and Use	-	-	-	9,828,200	10,023,769	195,569
Other	75,000	57,438	(17,562)	-	-	-
Intergovernmental						
Federal Grants	24,000	20,673	(3,327)	4,377,092	3,485,293	(891,799)
State Funds						
State Revenue Sharing	928,000	936,882	8,882	2,439,300	3,302,446	863,146
Parish Transportation Funds	-	-	-	626,000	691,981	65,981
Other	753,400	837,272	83,872	145,000	-	(145,000)
Local	128,000	142,000	14,000	30,000	48,315	18,315
Fees, Licenses and Permits	1,801,900	1,965,594	163,694	22,535	19,205	(3,330)
Fines and Forfeitures	33,000	59,377	26,377	569,200	619,992	50,792
Use of Money and Property	85,000	145,515	60,515	840,870	1,326,161	485,291
Other	-	11,847	11,847	833,692	811,824	(21,868)
Total Revenues	4,598,300	5,022,700	424,400	24,216,326	25,641,158	1,424,832
EXPENDITURES						
General Government						
Legislative	336,214	315,519	20,695	-	-	-
Judicial	1,228,586	1,316,243	(87,657)	515,685	576,037	(60,352)
Elections	72,627	55,108	17,519	-	-	-
Finance and Administrative	812,463	787,827	24,636	833,804	895,958	(62,154)
Other	197,219	173,836	23,383	79,355	37,141	42,214
Allocated Costs In (Out)	279,299	(67,022)	346,321	187,343	148,498	38,845
Public Safety	911,565	1,118,483	(206,918)	279,833	106,399	173,434
Public Works	229,147	155,335	73,812	11,287,323	10,719,448	567,875
Health and Welfare	193,986	138,103	55,883	5,188,353	4,380,287	808,066
Conservation	-	-	-	110,394	96,732	13,662
Culture and Recreation	-	-	-	562,220	436,765	125,455
Economic Development	16,350	20,204	(3,854)	-	-	-
Transportation	24,103	27,232	(3,129)	-	-	-
Debt Service	-	-	-	146,000	121,631	24,369
Capital Outlay	10,655	8,686	1,969	229,586	171,685	57,901
Total Expenditures	4,312,214	4,049,554	262,660	19,419,896	17,690,581	1,729,315
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	286,086	973,146	687,060	4,796,430	7,950,577	3,154,147

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)						
Certificate of Indebtedness Proceeds	-	-	-	-	-	-
Issuance Costs	-	-	-	-	-	-
Operating Transfers In	210,000	-	(210,000)	1,633,366	842,887	(790,479)
Operating Transfers Out	(918,465)	(253,627)	664,838	(8,245,497)	(5,876,652)	2,368,845
Capital Lease Acquisitions	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(708,465)	(253,627)	454,838	(6,612,131)	(5,033,765)	1,578,366
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(422,379)	719,519	1,141,898	(1,815,701)	2,916,812	4,732,513
FUND BALANCES - BEGINNING OF YEAR	3,397,046	3,397,046	-	24,926,335	24,926,335	-
RESIDUAL EQUITY TRANSFER	10,000	70,048	60,048	-	(70,048)	(70,048)
FUND BALANCES - END OF YEAR	$ 2,984,667	$ 4,186,613	$ 1,201,946	$ 23,110,634	$ 27,773,099	$ 4,662,465

The accompanying notes are an integral part of these financial statements.

LAFOURCHE PARISH COUNCIL
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - DEBT SERVICE AND CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2000

	Debt Service Funds			Capital Project Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES						
Taxes						
Ad Valorem	$ -	$ -	$ -	$ -	$ -	$ -
Sales and Use	-	-	-	-	-	-
Other	-	3	3	-	-	-
Intergovernmental						
Federal Grants	-	-	-	-	-	-
State Funds						
State Revenue Sharing	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-
Other	-	-	-	2,848,491	1,433,951	(1,414,540)
Local	-	-	-	142,000	165,978	23,978
Fees, Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Use of Money and Property	61,080	215,929	154,849	9,300	631,774	622,474
Other	-	-	-	81,000	161,345	80,345
Total Revenues	61,080	215,932	154,852	3,080,791	2,393,048	(687,743)
EXPENDITURES						
General Government						
Legislative	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-
Other	-	-	-	-	-	-
Allocated Costs In (Out)	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	26,388,584	18,138,383	(8,250,201)
Health and Welfare	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Debt Service	3,601,087	3,682,604	81,517	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	3,601,087	3,682,604	81,517	26,388,584	18,138,383	(8,250,201)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,540,007)	(3,466,672)	73,335	(23,307,793)	(15,745,335)	7,562,458

	Debt Service Funds			Capital Project Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)						
Certificate of Indebtedness Proceeds	-	-	-	18,000,000	18,000,000	-
Issuance Costs	-	-	-	(103,000)	(134,641)	(31,641)
Operating Transfers In	6,222,871	6,132,203	(90,668)	2,723,279	788,822	(1,934,457)
Operating Transfers Out	(45,000)	(189,277)	(144,277)	(1,509,332)	(1,444,356)	64,976
Capital Lease Acquisitions	-	-	-	-	-	-
Total Other Financing Sources (Uses)	6,177,871	5,942,926	(234,945)	19,110,947	17,209,825	(1,901,122)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	2,637,864	2,476,254	(161,610)	(4,196,846)	1,464,490	5,661,336
FUND BALANCES - BEGINNING OF YEAR	3,202,615	3,202,615	-	3,476,862	3,476,862	-
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-
FUND BALANCES - END OF YEAR	$ 5,840,479	$ 5,678,869	$ (161,610)	$ (719,984)	$ 4,941,352	$ 5,661,336

The accompanying notes are an integral part of these financial statements.

STATEMENT D

LAFOURCHE PARISH COUNCIL
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - PROPRIETARY FUNDS
For The Year Ended December 31, 2000

	Enterprise Funds	Internal Service Funds
OPERATING REVENUES		
Charges for Insurance	$ -	$ 1,529,716
Charges for Service	85,403	-
Total Operating Revenues	85,403	1,529,716
OPERATING EXPENSES		
Insurance Premiums	-	1,408,784
Claims	-	57,272
Other	2,958	48,058
General Operating	98,983	-
Depreciation	130,288	3,802
Total Operating Expenses	232,229	1,517,916
Operating Income (Loss)	(146,826)	11,800
NON-OPERATING REVENUES		
Investment Income	122	22,355
Total Non-Operating Revenues	122	22,355
NET INCOME (LOSS)	(146,704)	34,155
DEPRECIATION ON CONTRIBUTED ASSETS	130,288	-
NET INCREASE (DECREASE) IN RETAINED EARNINGS	(16,416)	34,155
RETAINED EARNINGS - BEGINNING OF YEAR	56,447	504,672
RETAINED EARNINGS - END OF YEAR	$ 40,031	$ 538,827

The accompanying notes are an integral part of these financial statements.

LAFOURCHE PARISH COUNCIL
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended December 31, 2000

	Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income (Loss)	$ (146,826)	$ 11,800
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	130,288	3,802
Increase (Decrease) in Assets:		
Receivables	7,233	(5,591)
Due from Other Funds	(6,579)	(80,946)
Other Assets	-	(10,353)
Increase (Decrease) in Liabilities:		
Accounts Payable	437	11,951
Salaries and Benefits Payable	-	115
Due to Other Governments	-	(2,367)
Due to Other Funds	3,319	(226)
Net Cash Used in Operating Activities	(12,128)	(71,815)
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in Investment Income	122	22,355
Net Cash Provided by Investing Activities	122	22,355
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	-	-
Net Cash Provided by Capital and Related Financing Activities	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(12,006)	(49,460)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	42,653	505,316
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 30,647	$ 455,856

The accompanying notes are an integral part of these financial statements.

NOTE A

INTRODUCTION

The **LAFOURCHE PARISH COUNCIL** (the Council) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. Nine Council members representing the various districts within the parish govern the Council. 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 Council and for administration of all parish departments, offices, and agencies. The Council members serve four-year terms that expire on January 10, 2004.

As provided by Article III of the Home Rule Charter, the Council has all powers, functions, privileges, immunities, and authority previously possessed under Louisiana Revised Statue 33:1236. The more notable of those 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 health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by Ad Valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

Lafourche Parish covers an area of 1,295 square miles and has a population of approximately 86,000. The Council maintains over 1,250 roads covering in excess of 500 miles. At December 31, 2000, the Council has approximately 350 employees.

NOTE B

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Council is the reporting entity for Lafourche Parish.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Council for financial reporting purposes.

NOTE B
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

REPORTING ENTITY (Continued)

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general-purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization that is fiscally dependent on the primary government should be included in its reporting entity.

Based upon the previous criteria, the Council had determined that the following component units are part of the reporting entity:

Ambulance Service District No. 1
Central Lafourche Ambulance Service District
Lafourche Commission for Women
Lafourche Communications District
Drainage District No. 1
Drainage District Fifth Ward Gravity
Drainage District No. 6
Drainage District No. 12 -- Sub District No. 3
Fire Protection District No. 1
Fire Protection District No. 2
Fire Protection District No. 3
Fire Protection District No. 4
Fire Protection District No. 5
Fire Protection District No. 6
Fire Protection District No. 7
Fire Protection District No. 8
Fire Protection District No. 9
Lafourche Parish Game and Fish Commission
Home Mortgage Authority

NOTE B
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

REPORTING ENTITY (Continued)

Hospital Service District No. 1
Hospital Service District No. 2
Hospital Service District No. 3
Juvenile Justice Commission
Lafourche Parish Library
Nuisance Alligator Hunters
Recreation District No. 1
Recreation District No. 2
Recreation District No. 3
Recreation District No. 4
Recreation District No. 5
Recreation District No. 8
Recreation District No. 11
Sewerage District No. 1
Sewerage District No. 2
Sewerage District No. 7
Sewerage District No. 11
South Lafourche Airport District
Lafourche Parish Water District No. 1
Lafourche Parish Tourist Commission
Coroner
Seventeenth Judicial District – District Court
The Private Industry Council for Terrebonne Consortium,
Service Delivery Area Thirty-One, Inc. (d/b/a The Work Connection)

The Council, as reporting entity, is the primary government. Governmental Accounting Standards Board Statement No. 14 provides of the issuance of primary governmental financial statements that are separate from those of the reporting entity.

However, a primary government's financial statements are not a substitute for the reporting entity's financial statements. The Council has chosen to issue financial statements of the primary government only. As such, the accompanying financial statements are not intended to and do not report in accordance with Governmental Accounting Standards Board Statement No. 14.

FUND ACCOUNTING

The Council uses funds and account groups 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.

NOTE B

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING (Continued)

A fund is a separate entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly effect net expendable available financial resources.

Funds of the Council are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

Governmental Funds

Governmental Funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted moneys, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

Governmental Funds include:

1. ***General Fund*** – The general operating fund of the Council and accounts for all financial resources, except those required to be accounted for in other funds.

2. ***Special Revenue Funds*** – Account for the collection and disbursement of earmarked revenues. In addition, the General Fund of the Seventeenth Judicial District Court is reported as a special revenue fund.

3. ***Debt Service Funds*** - Account for transactions relating to resources retained and used for the payment of principal and interest of those long-term obligations recorded in the general long-term obligations account group.

4. ***Capital Project Funds*** – Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in other governmental funds.

Proprietary Funds

Proprietary Funds are used to 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.

1. ***Internal Service Funds*** – Internal Service Funds account for operations that provide services to other departments or agencies of the Council, on a cost-reimbursement basis.

2. ***Enterprise Funds*** – Enterprises Funds account for operations that provide services to external parties of the Council, on a user fee basis.

NOTE B

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING (Continued)

Fiduciary Funds – Agency Funds

Agency Funds account for assets that the Council holds on behalf of others as their agent. Agency funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

Account Groups

Account Group Categories are used to establish accounting control and accountability for the Council's general fixed assets and general long-term debt, other than those accounted for in the proprietary funds. The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

1. ***General Fixed Asset Account Group*** – This group of accounts is established to account for all fixed assets of the Council except for those related to specific proprietary funds.

2. ***General Long-Term Debt Account Group*** – This group of accounts is established to account for all unmatured general long-term liabilities of the Council except those accounted for in the proprietary funds.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statement. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) claims, judgments, and compensated absences recorded as expenditures in governmental funds shall be the amount accrued during the year that would normally be liquidated with expendable available financial resources, and (2) principal and interest on general long-term debt which is recognized when due.

Revenues

Ad Valorem taxes and related state revenue sharing (which are based on population and homestead in the parish) are recorded in the year the taxes are assessed. Ad Valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the Council is entitled to the funds.

NOTE B
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

Revenues (Continued)

Interest income on investments is recorded when the investments have matured and the interest is available.

Sales and use tax revenues are recorded in the month collected by the school board, which is contracted to collect the sales taxes.

At the time of levy, a special assessment receivable is recognized and is offset by deferred revenues. As the assessment becomes measurable and available, deferred revenues are reduced and the revenue is recognized. In addition, interest earned on special assessments is accrued when due, rather then when earned, because it approximately offsets the related interest expenditures that is also recognized when due.

Substantially all other revenues are recorded when they become available to the Council.

All Proprietary Funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Other Financing Sources

Proceeds from bond sales are recognized when the money becomes measurable and available.

BUDET PRACTICES

The Council prepares a comprehensive operating budget on the modified accrual basis of accounting. The Council adopted budgets for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds for the year ended December 31, 2000.

The proposed budgets for 2000 were published in the official journal and made available for public inspection. The proposed budgets were legally adopted by resolution on November 9, 1999.

The Council 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. The president and administrator are authorized to transfer amounts between budgeted line items within any fund. However, any unfavorable, variances of revenues or expenditures of five percent or more within a fund must be presented to the Council for action to amend fund budgets. All unexpended appropriations lapse at year-end.

NOTE B
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BUDET PRACTICES (Continued)

Comparison of the budgeted and actual amounts as shown in Statement C and Statement C-1 in the accompanying financial report includes the General Fund, Special Revenue Fund, Debt Service Funds, and Capital Project Funds which are included in the annual operating budget.

CASH AND CASH EQUIVALENTS

Cash includes amounts in petty cash, demand deposits, interest-bearing demand deposits, money market accounts, and cash with the state treasury. Cash equivalents include amounts in certificates of deposit with original maturities of three months or less and U.S. Treasury obligations.

Under state law, the Council may deposit or invest funds in demand deposits, interest bearing demand deposits, money market accounts, or certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana and United States obligations.

BAD DEBTS

The financial statements of the Council contain no allowance for bad debts. Uncollectible amounts due for Ad Valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the funds.

INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

FIXED ASSETS

General Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets.

NOTE B
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FIXED ASSETS (Continued)

All assets purchased after January 1, 1997 are valued at historical cost. All other assets (purchased before January 1, 1997) are listed in the general fixed asset account group at estimated historical cost. During the 1997 fiscal year, an independent company performed an appraisal of all assets. The estimated dates of acquisition and estimated original costs were developed from information provided by inspection of the property, and accepted appraisal costing techniques relating current cost of reproduction new to historical cost of reproduction.

Property, Plant and Equipment – Proprietary Fund Types:

Property, plant and equipment, which constitute assets of the Proprietary Fund Types, are recorded at cost, and depreciation is computed thereon under the straight-line method based on the estimated useful lives of the assets as follows:

Plant	5 – 25 Years
Distribution	5 – 25 Years
Equipment	3 – 10 Years

The Council has elected the option of its enterprise funds to close out depreciation expense on its contributed assets to "contributed capital" rather than to "retained earnings". The full amount of depreciation is still reported in the enterprise funds' operating statement, where it reduces the amount of net income reported. The amount of depreciation on contributed assets is then "added back", effectively decreasing contributed capital other than retained earnings.

ENCUMBRANCES

The Council uses encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded. Encumbrances lapse at year-end.

COMPENSATED ABSENCES

Employees of the Council and the Seventeenth Judicial District Criminal Court earn from 5 to 17 days of both vacation and sick leave each year, depending upon their length of service. Vacation leave may be accumulated to a maximum of 20 days and sick leave to a maximum of 90 days. All accumulated vacation days vest to the employees. However, all accumulated sick leave days lapse at separation of employment. Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Also, employees are not able to accrue compensatory time from year to year.

The cost of current leave privileges is recognized as current year expenditures in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

NOTE B
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

LONG-TERM DEBT

Long-Term obligation expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

FUND EQUITY

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific use.

ALLOCATION OF EXPENDITURES

During the year ended December 31, 2000, the Council allocated General Fund finance and administration expenditures to certain special revenue, internal service funds, and related agencies based on the funds direct expenditures, the number of general ledger transactions, and number of employees.

INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

SALES TAX

Effective August 1, 1986, the Council levied a one per cent sales tax within Lafourche Parish. The sales tax proposition provides that the net proceeds of 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, acquiring, maintaining, and operating solid waste collection and disposal facilities and closing garbage dumps for the entire parish of Lafourche. This tax was reduced to 7/10 per cent in November 1996. The net proceeds are deposited in the Solid Waste Special Revenue Fund.

Effective January 1, 1998, the Council levied a ten-year one percent sales tax in Road Sales Tax District No. 2. The sales tax proposition provides that the net proceeds of tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District No. 2, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District No. 2 Special Revenue Fund.

NOTE B
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

SALES TAX (Continued)

Effective January 1, 1999, the Council levied a ten-year one percent sales tax in Road Sales Tax District No. 3. The sales tax proposition provides that the net proceeds of tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District No. 3, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District No. 3 Special Revenue Fund.

Effective October 1, 1999, the Council levied a ten-year one percent sales tax in Road Sales Tax District No. 5. The sales tax proposition provides that the net proceeds of tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District No. 5, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District No. 5 Special Revenue Fund.

Effective October 1, 1999, the Council levied a ten-year one percent sales tax in Road Sales Tax District No. 6. The sales tax proposition provides that the net proceeds of tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District No. 6, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District No. 6 Special Revenue Fund.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented to facilitate financial analysis. Data in these columns do not present financial position, or results of operations, in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE C
LEVIED TAXES

The following is a summary of authorized and levied Ad Valorem taxes for the year.

	Authorized	Levied	Expiration
Parishwide Taxes:			
Parish	3.33	3.12	None
Criminal	0.88	0.84	None
Public Buildings	2.89	2.75	2006
Health Unit	0.96	0.90	2006
Parish Drainage	3.86	3.68	2006
Road Light	1.90	1.80	2006
Parish Recreation	1.92	1.82	2006
Road District No. 1	5.02	4.77	2008
Drainage	1.70	1.60	2008
Health	2.76	2.64	2008

NOTE D
DEPOSITS AND INVESTMENTS

At December 31, 2000, the book balance and bank balance of the **LAFOURCHE PARISH COUNCIL**'s cash and cash equivalents deposits are as follows:

	Book Balance	Bank Balance
Cash on Hand and in Demand Deposits	$ 3,286,108	$ 4,861,824
Cash with State Treasurer	524,865	524,865
Total	$ 3,810,973	$ 5,386,689

The bank balance of cash on hand and demand deposits was $4,861,824. The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the Council's agent in the Council's name.	$ 320,596
Uncollateralized (includes balance that is collateralized with securities held by the pledging financial institution but not in the Council's name).	4,541,228
	$ 4,861,824

NOTE D

DEPOSITS AND INVESTMENTS (Continued)

The deposits and investments are stated at cost. The market value of deposits and investments is not materially different from the carrying value. Under state law, demand deposits, interest bearing demand deposits (or the resulting bank balances) and certificates of deposit must be secured by the federal deposit insurance corporation 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. 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.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

Cash and cash equivalents include $524,865 held and controlled but the State treasurer. Cash held by the state treasurer is secured from risk by the state treasurer through separate custodial agreements, and the risk disclosures required by generally accepted accounting principles are included within the state's general-purpose financial statements.

The Council had $31,028,277 invested in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP as of December 31, 2000 is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the law as of the State of Louisiana which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments 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. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consist of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Due to this immediate access feature, investments in LAMP are considered cash equivalents by the **LAFOURCHE PARISH COUNCIL.**

NOTE D
DEPOSITS AND INVESTMENTS (Continued)

The Council's investments at year-end are categorized below to give an indication of the level of risk assumed by the Council at year-end. Category 1 includes investments that are insured or registered or for which the Council or its agent in the Council's name holds the securities. Category 2 includes uninsured and unregistered investments for which the Counterparty's trust department or agent in the Council's name holds the securities. Category 3 includes uninsured or unregistered investments for which the securities are held by the counter-party, or by its trust department or agent but not in the Council's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Certificate of Deposit	$1,780,558	$ -	$ -	$1,780,558	$1,750,558

NOTE E
RECEIVABLES

The following is a summary of receivables at December 31, 2000:

	General Fund	Special Revenue Fund	Debt Service Funds	Capital Project Fund	Enterprise Funds	Internal Service Funds	Agency Funds	Total
Taxes:								
Ad Valorem	$ 856,128	$ 5,577,149	$ -	$ -	$ -	$ -	$ -	$ 6,433,277
Sales and Use	-	832,868	-	-	-	-	-	832,868
Intergovernmental Receivables:								
Federal	25,925	367,467	-	143,536	-	-	24,278	561,206
State	93,740	1,269,606	-	-	-	-	21,414	1,384,760
Other Governments	71,490	59,025	-	-	6,561	7,317	-	144,393
Lafourche Parish Library	3,218	-	-	-	-	-	-	3,218
Franchise Fee	160,325	-	-	-	-	-	-	160,325
Special Assessments								
Current	-	-	(21,675)	-	-	-	-	(21,675)
Delinquent	-	-	41,489	-	-	-	-	41,489
Deferred	-	-	109,870	-	-	-	-	109,870
Other	282,216	90,658	-	234,918	-	-	-	607,792
Total	$ 1,493,012	$ 8,196,773	$ 129,684	$ 378,454	$ 6,561	$ 7,317	$ 45,692	$ 10,257,523

NOTE F

INTERFUND ASSETS/LIABILITIES

Balances due from/to other funds at December 31, 2000 are as follows:

	InterFund Receivable	InterFund Payable
General Fund	$ 402,190	$ 322,916
Special Revenue Funds		
Building Maintenance	116,400	19,906
Roads and Bridges	12,000	45,011
Drainage Maintenance	-	588,422
Board of Health	563,937	315
Street Light	-	-
Head Start	60,375	4,994
LCAA Operating	63,768	115,324
CSBG Grant	28	13,330
Child Care Wrap Around Grant	-	32,279
CACFP Grant	-	54,838
Weatherization	6	2,423
Commodities	93	2
Royalty Road	158,210	-
Solid Waste	210	413
Planning Commission	-	2,491
Criminal Court	-	70,126
Recreation	-	7,811
Road Sales Tax District No. 2	7,419	1,221
Road Sales Tax District No. 3	12,309	-
Heat Crisis Emergency Funds	-	277
LIHEAP Grant	895	-
Road Sales Tax District No. 5	24,450	-
Road Sales Tax District No. 6	12,225	-
Medicaid Enrollment Center	-	2,745
BA II	78	-
Coastal Zone Management	502	9,388
Christmas Tree Program	-	-
Health and Safety Housing Rehabilitation	780	-
Oakridge Park Handicapped Wharf	1,300	-
CSBG Summer Program	-	68
Subtotal	1,034,985	971,384

NOTE F

INTERFUND ASSETS/LIABILITIES (Continued)

	InterFund Receivable	InterFund Payable
Debt Service Funds		
Royalty Road Reserve	$ -	$ 14,950
Public Improvement Sales Tax Series 1999 Bond	-	10
Road Sales Tax District No. 3 Bond Reserve	-	12,319
Road Sales Tax District No. 5 Bond Reserve	-	24,450
Road Sales Tax District No. 6 Bond Sinking Fund	-	12,225
Road Sales Tax District No. 2 Bond Reserve	-	1,506
Special Assessment Funds	26,534	26,534
Subtotal	26,534	91,994
Capital Projects Funds		
CDBG Disaster Program	-	285
Rural Development Grant - Fire District	-	15,576
Leeville Park Construction Grant	3,500	-
Road Sales Tax District No. 3 Construction	-	50,925
Midway-Emerald Park Subdivision	44,049	25,368
Marydale Flood Protection	5,615	-
State Highway 308 Relocation	-	19,908
Larose Civic Center Project	-	62,729
Larousse Fishing Wharf Lighting	6,399	74
Road Sales Tax District No. 6 Construction	-	93
SubTotal	59,563	174,958
Enterprise Funds		
Sewerage District No. 3	3,634	-
Sewerage District No. 4	-	22,799
Sewerage District No. 14	1,011	17,880
Subtotal	4,645	40,679
Internal Service Funds		
Workers' Compensation Fund	77,936	266
Group Health Fund	31,362	-
Subtotal	109,298	266
Agency Funds		
Seventeenth Judicial Drug Court Fund	-	16,860
DHH Drug Court Fund	-	18,158
Subtotal	-	35,018
Totals	$ 1,637,215	$ 1,637,215

NOTE G
FIXED ASSETS

A summary of changes in general fixed assets follows:

Category	Balance at December 31, 1999	Additions	Deletions	Balance at December 31, 2000
Land	$ 410,233	$ -	$ -	$ 410,233
Buildings	6,415,565	-	-	6,415,565
Construction In Progress	-	136,755	-	136,755
Improvements Other Than Buildings	252,358	1,980	-	254,338
Automobiles	1,309,002	54,150	191,066	1,172,086
Furniture and Equipment	3,377,385	102,906	138,727	3,341,564
Total General Fixed Assets	$ 11,764,543	$ 295,791	$ 329,793	$ 11,730,541

During the 1998 fiscal year, the historical costs were obtained of the Sewerage Districts No. 3 and 4 allowing these funds to be reclassified as enterprise funds instead of special revenue funds. Sewer District No. 14 was contributed to the Council by the previous Sewer District Board due to a lack of funding to pay their final debt obligations, which the parish agreed to pay.

A summary of the Enterprise Funds – Property, Plant and Equipment at December 31, 2000 follows:

Property, Plant and Equipment:	
Sewerage System Plant and Equipment	$ 3,257,194
Less: Accumulated Depreciation	749,342
Net	$ 2,507,852

A summary of the Internal Service Funds – Property, Plant and Equipment at December 31, 2000 follows:

Property, Plant and Equipment:	
Automotive Equipment	$ 16,475
Computer Equipment	2,535
Total	19,010
Less: Accumulated Depreciation	9,505
Net	$ 9,505

NOTE H

ACCOUNTS PAYABLES

The **LAFOURCHE PARISH COUNCIL** *utilized a mechanized system to process* vendor invoices for payment for all of the Council's funds. All invoices processed by this system are paid from a special cash account in the General Fund. Each fund reimburses the General Fund for its share of accounts payable invoices processed for payment by the General Fund.

NOTE I

CHANGES IN GENERAL LONG-TERM DEBT

	Litigation and Claims	Compensated Absences	Lease-Purchase Agreements	Bonded Debt: Special Assessments	Bonded Debt: Other	Total
Long-Term Obligations December 31, 1999	$ 382,993	$ 139,954	$ 345,578	$ 313,328	$ 22,665,000	$ 23,846,853
Additions	-	10,804	-	-	18,000,000	18,010,804
Reductions	343,775	-	107,431	84,464	2,090,000	2,625,670
Long-Term Obligations December 31, 2000	$ 39,218	$ 150,758	$ 238,147	$ 228,864	$ 38,575,000	$ 39,231,987

Bonded debt is comprised of the following individual issues:

Special Assessments:

Paving Certificates (Series 1992) of $256,314 were issued on July 1, 1992, due in annual installments of $25,631 bearing an interest rate of 6.75% per annum and are payable through July 1, 2002.	$ 51,263
Paving Certificates (Series 1994) of $249,564 were issued on January 15, 1994, due in annual installments of $24,956 bearing an interest rate of 5.51% per annum and are payable through January 15, 2004.	99,826
Paving Certificates (Series 1995) of $155,550 were issued on March 15, 1995, due in annual installments of $15,555 bearing an interest rate of 6.44% per annum and are payable through March 15, 2005.	77,775
Total Special Assessment	$ 228,864

NOTE I

CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Other:

$3,680,000 of public improvement refunding bonds (Series 1994) dated October 1, 1994, due in varying annual installments of $430,000 to $860,000, plus varying interest at 5.2% to 5.8% due in semi-annual installments through June 1, 2005.	$ 2,820,000
$1,665,000 of certificates of indebtedness (Series 1994) dated October 1, 1994, due in varying annual installments of $40,000 to $280,000, plus varying interest at 4.8% to 5.8% due in semi-annual installments through June 1, 2004.	1,035,000
$9,500,000 of certificates of indebtedness (Series1998) dated June 1, 1998, due in varying annual installments of $740,000 to $1,190,000, plus varying interest at 4.55% to 4.9% percent due in semi-annual installments through June 1, 2008.	7,980,000
$4,515,000 of certificates of indebtedness (Series 1999) dated July 1, 1999, due in varying annual installments of $430,000 to $600,000, plus varying interest at 4.63% due in semi-annual installments through June 1, 2008.	4,085,000
$385,000 of certificates of indebtedness (Series 1999) dated January 1, 1999, due in varying annual installments of $30,000 to $50,000, plus varying interest at 4.55% to 5.15% due in semi-annual installments through January 1, 2009.	355,000
$4,500,000 of public improvement refunding bonds (Series 1999) dated May 1, 1999, due in varying annual installments of $200,000 to $425,000, plus varying interest at 5.3% to 4.8% percent due in semi-annual installments through May 1, 2014.	4,300,000
$2,800,000 of certificates of indebtedness (Series 2000A) dated February 1, 2000, due in varying annual installments of $285,000 to $415,000, plus varying interest at 4.7% to 5.3% due in semi-annual installments through March 2008.	2,800,000

NOTE I

CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Other: (Continued)

$1,700,000 of certificates of indebtedness (Series 2000B) dated February 1, 2000, due in varying annual installments of $150,000 to $230,000, plus varying interest at 4.7% to 5.3% due in semi-annual installments through March 2009.	1,700,000
$9,000,000 of public improvement sales tax bonds (Series 2000) dated May 1, 2000, due in varying annual installments of $395,000 to $855,000, plus varying interest at 5.6% to 7% due in semi-annual installments through March 2015.	9,000,000
$4,500,000 of public improvement sales tax bonds (Series 2000) dated May 1, 2000, due in varying annual installments of $200,000 to $430,000, plus varying interest at 5.6% to 7% due in semi-annual installments though March 2015.	4,500,000
Total Other	38,575,000
Total Bonded Debt	$38,803,864

At December 31, 2000, the Council has accumulated $5,678,869 in the debt service funds for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 2000, including interest of $12,792,672 are as follows:

Year Ended December 31,	Paving Certificates	Other Bonds	Total
2001	$ 80,112	$ 5,228,965	$ 5,309,077
2002	76,006	5,241,433	5,317,439
2003	46,267	5,237,406	5,283,673
2004	43,890	5,232,107	5,275,997
2005	16,557	5,219,668	5,236,225
2006-2010	-	16,777,095	16,777,095
2011-2015	-	8,397,030	8,397,030
	$ 262,832	$ 51,333,704	$ 51,596,536

NOTE I
CHANGES IN GENERAL LONG-TERM DEBT (Continued)

The paving certificates of $228,864 are secured by the property held by the owners in the various owner-participation projects. The public improvement refunding bonds of $2,820,000, and the certificates of indebtedness of $1,035,000 are secured by a pledge of the state mineral royalties placed to the credit of the parish by the treasurer of the State of Louisiana in a trust fund established and maintained by the treasurer. The certificates of indebtedness of $7,980,000 and $4,085,000 are secured by sales taxes collected in Road Tax District No. 2. The certificates of indebtedness of $355,000 are secured by excess annual revenues of the issuer above statutory payments of the General Fund. The public improvement sales tax bonds of $4,300,000 are secured by sales taxes collected in Road Tax District No. 3. The $2,800,000 and $1,700,000 of certificates of indebtedness are secured by a pledge of Ad Valorem taxes collected on property within Road District No. 1. The $9,000,000 of public improvement sales tax bonds are secured by a 1% sales tax collected in Road District No. 5. The $4,500,000 of public improvement sales tax bonds are secured by a 1% sales tax collected in Road District No. 6.

In accordance with Louisiana Revised Statutes 39:562, the Council is legally restricted from incurring long-term bonded debt payable solely from Ad Valorem taxation in excess of 10 percent of the assessed value of taxable property in the parish. At December 31, 2000, the statutory limit is $38,483,010.

The litigation and claims represent general damage claims.

Lease purchase agreements are discuss in Note O.

Compensated absences are computed at year-end only; therefore, the additions and deductions for the year are reported at net. See Note B.

NOTE J
RESERVED FUND BALANCES

As shown on Statement A, the fund balance reserve is composed of $5,678,869 for debt service and $4,941,352 for capital contracts, which will be used in the future for these purposes.

NOTE K
FUND DEFICITS

SPECIAL REVENUE FUNDS

The deficit in the CACFP Grant Fund of $4,886 is expected to be eliminated by operations in the coming years.

The deficit in the Weatherization Grant Fund of $1,063 is expected to be eliminated by operations in the coming years.

NOTE K

FUND DEFICITS (Continued)

SPECIAL REVENUE FUNDS (Continued)

The deficit in the Medicaid Enrollment Center Program Fund of $2,614 is expected to be eliminated by operations in the coming year.

The deficit in the CSBG Summer Child Care Program Fund of $68 is expected to be eliminated by operations in the coming year.

The deficit in the Child Care Block Grant – Wrap Around Fund of $32,279 is expected to be eliminated by operations in the coming year.

The deficit in the Heat Crisis Emergency Fund of $402 is expected to be eliminated by operations in the coming year.

DEBT SERVICE FUNDS

The deficit in the West 86th Street Assessment Fund of $4,426 is expected to be eliminated with the collection of assessments.

The deficit in the Emerald Park Drive Special Assessment Fund of $3,047 is expected to be eliminated with the collection of assessments.

The deficit in the Country Club Garden Special Assessment Fund of $4,342 is expected to be eliminated with the collection of assessments.

CAPITAL PROJECTS FUNDS

The deficit in the State Highway 308 Relocation Fund of $37,543 is expected to be eliminated by operations in the coming year.

The deficit in the Road Sales Tax District No. 2 Construction Fund of $237,271 is expected to be eliminated by operations in the coming year.

The deficit in the Rural Development Grant Fire Project Fund of $4 is expected to be eliminated by operations in the coming year.

The deficit in the Road Sales Tax District No. 3 Construction Fund of $126,043 is expected to be eliminated by operations in the coming year.

ENTERPRISES FUNDS

The deficit in Sewerage District No. 14 Fund of $15,667 is expected to be eliminated with the collection of user fees.

NOTE L

EXCESS EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2000:

	Budget	Actual	Unfavorable Variance	Percent Variance
Special Revenue Funds:				
Board of Health	$ 386,270	$ 390,562	$ (4,292)	1.11%
Building and Maintenance	834,500	895,958	(61,458)	7.36%
Criminal Court	527,835	593,252	(65,417)	12.39%
LCAA Operating	10,000	11,273	(1,273)	12.73%
Commodities	4,800	5,197	(397)	8.27%
Law Enforcement Block Grant	-	42	(42)	100.00%
Road Sales Tax District No. 3	6,300	6,845	(545)	8.65%
Road Sales Tax District No. 5	-	57,358	(57,358)	100.00%
Road Sales Tax District No. 6	-	22,457	(22,457)	100.00%
Heat Crisis Emergency	75,333	75,335	(2)	0.00%
Debt Service Funds:				
Certificates of Indebtedness Series 1994	283,630	283,830	(200)	0.07%
Certificates of Indebtedness - Road Sales Tax District No. 2	1,810,818	1,811,529	(711)	0.04%
Public Improvement Sales Tax Series 1999	414,015	414,033	(18)	0.00%
Road Sales Tax District No. 3	-	10	(10)	100.00%
Capital Project Funds				
Road District No. 2	2,771,650	2,837,617	(65,967)	2.38%
Larose Civic Center	337,000	345,190	(8,190)	2.43%
Road Sales Tax District No. 3	1,948,232	1,983,177	(34,945)	1.79%

NOTE M

RESIDUAL EQUITY TRANSFERS

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the Council General Fund. At December 31, 2000, the amount due the General Fund is $70,048 and is recorded as a residual equity transfer.

NOTE N

RISK MANAGEMENT

The Council is exposed to various risks of loss related to theft of, damage to, and destruction of assets; error and omissions; injuries to employees; providing health, dental, and other medical benefits to employees; natural disasters; and worker's compensation claims.

The Council 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 Council established the Worker's Compensation Fund (Internal Service Fund) to account for and finance its uninsured risks of loss. The Council carries commercial insurance coverage for worker's compensation claims in excess of $10,000 with a $300,000 limit per occurrence for a benefit period of two years. Claims in excess of $300,000 with a $1,000,000 limit per occurrence are insured indefinitely.

All funds of the Council participate in the program and make payments to the Worker's Compensation Fund based on estimates of the amounts needed to pay prior and current year claims and to establish a reserve for anticipated losses. The estimated claims liability is based on estimates provided by the third party claims administrator, and includes claims incurred but not paid and claims incurred but not reported. The estimated claims liability was $87,652 at December 31, 2000. Changes in the Fund's claims liabilities balance in fiscal year 2000 were:

	Beginning Of Fiscal Year Liability	Current Year and Changes in Estimate	Claim Payment	Balance At Fiscal Year-End
2000	$ 73,835	$ 49,784	$ (35,967)	$ 87,652

During 1996, the Council carried commercial insurance coverage for group health insurance claims in excess of $50,000 per individual with an aggregate limit of $1,000,000 per year. On January 1, 1997, a fully insured group health insurance plan went into effect.

NOTE O

LEASE COMMITMENTS

The Council records items under capital leases as long-term debt in the accompanying financial statements. The following is a schedule of future minimum lease payments under equipment capital leases and the present value of the net minimum lease payments as of December 31, 2000:

Fiscal Year	
2001	$ 121,631
2002	121,631
2003	6,123
Total Minimum Lease Payments	249,385
Less: Amount Representing Interest	11,238
Present Value of Net Minimum Lease Payments	$ 238,147

The amount of principal and interest paid in 2000 on capital leases was $107,431 and $14,200, respectively.

The cost of equipment leased under capital leases recorded in the General Fixed Asset Account Group as of December 31, 2000 is $759,735.

The Council also leases equipment and land under operating lease agreements that expire through 2006. Future minimum lease payments under noncancelable operating lease agreements for the next five years and thereafter follows:

2001	$ 7,401
2002	7,401
2003	7,401
2004	7,401
2005	3,551
Thereafter	471
Total	$ 33,626

NOTE P

DEFERRED COMPENSATION PLAN

The Council offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

NOTE P
DEFERRED COMPENSATION PLAN (Continued)

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.

It is the opinion of the **LAFOURCHE PARISH COUNCIL** that the Council 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 Plan's trustee (PEBSCO). In accordance with GASB Statement No. 32, *Accounting and Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, the Council is no longer required to account for the assets and related liabilities in an agency fund

NOTE Q
POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The **LAFOURCHE PARISH COUNCIL** does not provide any continuing health care and life insurance benefits for its retired employees.

NOTE R
COMMITMENTS AND CONTINGENCIES

LITIGATION

One case remained open as of December 31, 2000. Accordingly, a provision for the estimated liability pertaining to the case is reflected in the General Long-Term Debt Account Group. The following is a summary of the status of the case:

> A family sued the **LAFOURCHE PARISH COUNCIL** for damages for the appropriation of their property in connection with the construction of a flood protection project. A judgement was rendered against the Council in the amount of $20,772 plus accrued legal interest in the amount of $28,446. The Parish paid the family $10,000 during fiscal year 1997 and the remaining balance of $39,218 has been recorded in the General Long-Term Debt Account Group.

The **LAFOURCHE PARISH COUNCIL** is subject to other legal proceedings, which arise in the normal course of operations. In the opinion of the Council, the outcome of these proceedings will not materially affect the accompanying financial statements, and accordingly, no provision for losses has been recorded.

NOTE R

COMMITMENTS AND CONTINGENCIES (Continued)

FEDERAL AND STATE GRANT AWARDS

The **LAFOURCHE PARISH COUNCIL** received funding under grants from various Federal and state governmental agencies. These grants specify the purpose of which the grant moneys are to be used and such grants are subject to audit by the granting agency or its representative. If the grant moneys received are not expended, the **LAFOURCHE PARISH COUNCIL** may be required to reimburse the granting agency.

NOTE S

SUBSEQUENT EVENT

On March 1, 2001, the **LAFOURCHE PARISH COUNCIL** issued $1,550,000 of Certificates of Indebtedness, Series 2001 for Road Sales Tax District No. 3. The certificates are secured by the levy and collection of a 1% sales tax approved at an election held on October 3, 1998.

SPECIAL REVENUE FUNDS

BOARD OF HEALTH FUND – The Lafourche Parish Board of Health Fund accounts for the parish's portion of the cost of acquiring, constructing, improving, operating, and maintaining the public health units in the parish. Financing is provided by a specific Ad Valorem tax, state revenue sharing, and interest earnings.

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.

ROADS AND BRIDGES FUND – The Roads 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 Fund, and transfers from the parish's Royalty Road Fund.

DRAINAGE MAINTENANCE FUND – The Drainage Maintenance Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the parish drainage system. Major financing is provided by parish wide Ad Valorem tax transfers from the parish's Royalty Road Fund.

STREET LIGHT FUND – The Street Light Fund accounts for the acquiring, constructing, improving, 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.

ROYALTY ROAD FUND – The Royalty Road Fund accounts for operating transfers to the General Fund, certain special revenue funds, and the Royalty Road Bond Debt Service Fund. Financing is provided from state mineral royalties granted to the parish.

SOLID WASTE FUND – The Solid Waste Fund accounts for the implementation of a parish wide system for the collection and disposal of solid waste. Financing is provided by parish wide sales and use taxes, service charges, and sanitation fees.

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.

SECTION 18 TRANSPORTATION FUND - The Section 18 Transportation Fund accounts for the proceeds of a grant from the State of Louisiana to be used to provide transportation services to the general public in non-urbanized area of Lafourche Parish. The Council grants the moneys to a subrecipient (Lafourche Council on Aging, Incorporated) who provides the services.

SPECIAL REVENUE FUNDS
(Continued)

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 General Fund.

RECREATIONS FUND – The Recreations 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.

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.

LAFOURCHE COMMUNITY ACTION AGENCY (LCAA) OPERATING FUND – The Operating Fund accounts for community action resources received from the **LAFOURCHE PARISH COUNCIL** and other resources not required to be accounted for in other community action funds.

COMMUNITY SERVICES BLOCK GRANT (CSBG) FUND– 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 **LAFOURCHE PARISH COUNCIL** to provide for community based programs that assist in ameliorating the causes and consequences of poverty.

CHILD/ADULT CARE FOOD PROGRAM (CACFP) GRANT 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 and the Headstart program. The provider is reimbursed for the meals they serve these children.

WEATHERIZATION GRANT FUND – The Weatherization Fund accounts for the financial resources received from the U.S. Department of Energy through the State of Louisiana, Department of Social Services for the development, administration, and management of weatherization assistance to aid low-income persons.

COMMODITIES GRANT FUND – The Commodities Grant Fund accounts for the financial resources received from the U.S. Department of Agriculture, state and Council on Aging for the distribution of various products to eligible households.

SPECIAL REVENUE FUNDS
(Continued)

LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LHHEAP) GRANT FUND - LHHEAP 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.

MEDICAID ENROLLMENT CENTER PROGRAM FUND – The purpose of an Enrollment Center is to offer the opportunity for families and individuals to apply for Medicaid services through outreach by assisting potential Medicaid eligibles to complete an initial application for health care coverage.

B.A. H GIWW/CLOVELLY FUND – The purpose of the B.A. H GIWW/Clovelly Fund is to fund local administration, land rights, and monitoring of a 60,000-acre marsh management project located south of the Gulf Intracoastal Waterway and east of the Hurricane Protection levee.

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.

CHRISTMAS TREE PROGRAM FUND – The purpose of the Christmas Tree Program Fund is to fund local wetland restoration efforts. Lafourche Parish has three sediment fences constructed out of Christmas trees. Also, this funding can be used to plant marsh vegetation.

COMMUNITY SERVICES BLOCK GRANT (CSBG) SUMMER CHILD CARE PROGRAM FUND – The purpose of the CSBG Summer Child Care Program is to provide quality child care to children identified by Headstart during the summertime.

CHILD CARE BLOCK GRANT – WRAP AROUND PROGRAM FUND – The Child Care Block Grant – Wrap Around Program Fund accounts for the financial resources from the Office of Family Support through the State of Louisiana Department of Social Services, to provide child care services for working parents.

LOCAL LAW ENFORCEMENT BLOCK GRANT FUND – The purpose of the Local Law Enforcement Block Grant is to reduce crime and improve public safety.

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.

ROAD SALES TAX DISTRICT NO. 3 FUND - The Road Sales Tax District No. 3 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.

SPECIAL REVENUE FUNDS
(Continued)

ROAD SALES TAX DISTRICT NO. 5 FUND - The Road Sales Tax District No. 5 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.

ROAD SALES TAX DISTRICT NO. 6 FUND - The Road Sales Tax District No. 6 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.

HEALTH AND SAFETY HOUSING REHABILITATION PROGRAM FUND – The purpose of the Health and Safety Housing Rehabilitation Program is to provide housing rehabilitation service to income eligible Lafourche Parish residents and to assure that all housing repairs meet housing quality standards.

HEAT CRISIS EMERGENCY FUND – This Heat Crisis Emergency Fund accounts for the financial resources received from the U.S. Department of Health and Human Services through the State of Louisiana, Department of Social Services to assist households in meeting the costs associated with cooling in a heat crisis emergency. Participants must show financial need and meet the state income guidelines.

OAKRIDGE PARK HANDICAPPED WHARF FUND – The Oakridge Park Handicapped Wharf Fund accounts for the funding received from the State of Louisiana, Department of Natural Resources, to construct a wharf area which provides handicapped individuals and the public at large with convenient access to the canal's edge for fishing purposes.

DNR LOCAL PERMIT OFFICE FUND – The DNR Local Permit Office Project accounts for funding received from the State of Louisiana Department of Natural Resources, to establish a local permit information and training center, where prospective applicants can meet with a permitting expert for assistance in finding out what permits they need and to help them prepare applications.

SCHEDULE 1

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

	109 Board of Health Fund	102 Building and Maintenance Fund	103 Roads and Bridges Fund	104 Drainage Maintenance Fund	105 Street Light Fund	108 Royalty Road Fund	107 Solid Waste Fund	118 Planning Commission Fund
ASSETS								
Cash	$ 18,847	$ 853	$ 3,282	$ 66,662	$ 23,908	$ 8,486	$ 371,720	$ 1,736
Investment in LAMP	1,876,861	162	3,076	38,093	735,094	2,487,954	9,002,520	75,817
Investment	-	-	-	-	-	-	1,780,558	-
Receivables	1,121,590	905,606	1,338,383	1,680,893	491,170	803,864	380,789	-
Due from Other Funds	563,937	116,400	12,000	-	-	158,210	210	-
Other	-	6,090	-	14,100	-	24,833	-	-
Total Assets	$ 3,581,235	$ 1,029,111	$ 1,356,741	$ 1,799,748	$ 1,250,172	$ 3,483,347	$ 11,535,797	$ 77,553
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	8,078	3,438	37,379	255,686	393	165	514,446	940
Salaries and Benefits Payable	2,081	3,838	61,986	29,403	-	-	2,780	-
Due to Other Funds	315	19,906	45,011	588,422	-	-	413	2,491
Due to Other Governmental Agencies	-	-	-	-	-	-	-	-
Deferred Revenues	47,400	-	-	-	-	-	-	-
Total Liabilities	57,874	27,182	144,376	873,511	393	165	517,639	3,431
FUND EQUITY								
Fund Balances								
Unreserved - Undesignated	3,523,361	1,001,929	1,212,365	926,237	1,249,779	3,483,182	11,018,158	74,122
Total Fund Equity	3,523,361	1,001,929	1,212,365	926,237	1,249,779	3,483,182	11,018,158	74,122
Total Liabilities and Fund Balances	$ 3,581,235	$ 1,029,111	$ 1,356,741	$ 1,799,748	$ 1,250,172	$ 3,483,347	$ 11,535,797	$ 77,553

SCHEDULE 1

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

	100 Section 18 Transportation Fund	113 Criminal Court Fund	110 Recreation Fund	130 Head Start Fund	142 LCAA Operating Fund	150 CSBG Grant Fund	131/141 CACFP Grant Fund	143 Weatherization Grant Fund
ASSETS								
Cash	$ -	$ 10,858	$ 28,697	$ 33	$ 64,404	$ 13	$ 5,461	$ -
Investment in LAMP	-	119,204	576,446	-	-	-	-	-
Investment	-	-	-	-	-	-	-	-
Receivables	-	24,958	601,408	262,045	28,566	22,188	56,950	3,131
Due from Other Funds	-	-	-	60,375	63,768	28	-	6
Other	-	-	170	-	-	-	-	-
Total Assets	$ -	$ 155,020	$ 1,206,721	$ 322,453	$ 156,738	$ 22,229	$ 62,411	$ 3,137
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	11,645	25,783	213,727	-	4,994	10,768	1,777
Salaries and Benefits Payable	-	3,200	3,579	42,655	499	3,901	1,491	-
Due to Other Funds	-	70,126	7,811	4,994	115,324	13,330	54,838	2,423
Due to Other Governmental Agencies	-	-	-	61,077	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	200	-
Total Liabilities	-	84,971	37,173	322,453	115,823	22,225	67,297	4,200
FUND EQUITY								
Fund Balances								
Unreserved - Undesignated	-	70,049	1,169,548	-	40,915	4	(4,886)	(1,063)
Total Fund Equity	-	70,049	1,169,548	-	40,915	4	(4,886)	(1,063)
Total Liabilities and Fund Balances	$ -	$ 155,020	$ 1,206,721	$ 322,453	$ 156,738	$ 22,229	$ 62,411	$ 3,137

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

	145 Commodities Grant Fund	144 LIHEAP Grant Fund	146 Medicaid Enrollment Center Program Fund	182 B.A. II GIWW/ Clovelly Fund	181 Coastal Zone Management Fund	183 Christmas Tree Program Fund	133 CSBG Summer Child Care Program Fund	134 Child Care Block Grant - Wrap Around Program Fund
ASSETS								
Cash	$ -	$ -	$ -	$ 761	$ 4,735	$ 7,082	$ -	$ -
Investment in LAMP	-	-	-	-	28	-	-	-
Investment	-	-	-	-	-	-	-	-
Receivables	-	-	252	-	22,901	-	-	-
Due from Other Funds	93	895	-	78	502	-	-	-
Other	-	-	-	-	-	-	-	-
Total Assets	$ 93	$ 895	$ 252	$ 839	$ 28,166	$ 7,082	$ -	$ -
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	91	235	-	-	371	55	-	-
Salaries and Benefits Payable	-	360	121	-	2,766	-	-	-
Due to Other Funds	2	-	2,745	-	9,388	-	68	32,279
Due to Other Governmental Agencies	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-	-
Total Liabilities	93	595	2,866	-	12,525	55	68	32,279
FUND EQUITY								
Fund Balances								
Unreserved - Undesignated	-	300	(2,614)	839	15,641	7,027	(68)	(32,279)
Total Fund Equity	-	300	(2,614)	839	15,641	7,027	(68)	(32,279)
Total Liabilities and Fund Balances	$ 93	$ 895	$ 252	$ 839	$ 28,166	$ 7,082	$ -	$ -

SCHEDULE 1

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

	191 Local Law Enforcement Block Grant Fund	106 Road Sales Tax District No. 2 Fund	111 Road Sales Tax District No. 3 Fund	116 Road Sales Tax District No. 5 Fund	117 Road Sales Tax District No. 6 Fund	152 Health Safety Housing Rehabilitation Program Fund	153 Heat Crisis Emergency Fund	190 Oakridge Park Handicapped Wharf Fund	161 DNR - Local Permit Office Fund	Total
ASSETS										
Cash	$ -	$ 259,593	$ 69,767	$ 90,404	$ 61,448	$ -	$ -	$ -	$ -	$ 1,098,750
Investment in LAMP	-	2,190,541	341,853	195,476	268,467	-	-	-	-	17,911,592
Investment	-	-	-	-	-	-	-	-	-	1,780,558
Receivables	-	260,549	64,203	72,698	54,629	-	-	-	-	8,196,773
Due from Other Funds	-	7,419	12,369	24,450	12,225	780	-	1,300	-	1,034,985
Other	-	-	35,310	-	-	-	-	-	-	80,503
Total Assets	$ -	$ 2,718,102	$ 523,442	$ 383,028	$ 396,769	$ 780	$ -	$ 1,300	$ -	$ 30,103,161
LIABILITIES AND FUND EQUITY										
LIABILITIES										
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-	-	-	125	-	-	1,090,096
Salaries and Benefits Payable	-	1,245	-	-	-	-	-	-	-	159,905
Due to Other Funds	-	1,221	-	-	-	-	277	-	-	971,384
Due to Other Governmental Agencies	-	-	-	-	-	-	-	-	-	61,077
Deferred Revenues	-	-	-	-	-	-	-	-	-	47,600
Total Liabilities	-	2,466	-	-	-	-	402	-	-	2,330,062
FUND EQUITY										
Fund Balances										
Unreserved - Undesignated	-	2,715,636	523,442	383,028	396,769	780	(402)	1,300	-	27,773,099
Total Fund Equity	-	2,715,636	523,442	383,028	396,769	780	(402)	1,300	-	27,773,099
Total Liabilities and Fund Balances	$ -	$ 2,718,102	$ 523,442	$ 383,028	$ 396,769	$ 780	$ -	$ 1,300	$ -	$ 30,103,161

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Board of Health Fund	Building and Maintenance Fund	Roads and Bridges Fund	Drainage Maintenance Fund	Street Light Fund	Royalty Road Fund	Solid Waste Fund	Planning Commission Fund
REVENUES								
Taxes								
Ad Valorem	$ 1,592,814	$ 799,726	$ 1,165,515	$ 785,847	$ 438,949	$ -	$ -	$ -
Sales and Use	-	-	-	-	-	-	4,450,533	-
Intergovernmental								
Federal Grants	-	-	-	-	-	-	-	-
State Funds								
State Revenue Sharing	51,396	102,297	90,233	167,575	70,071	2,737,417	-	-
Parish Transportation Funds	-	-	691,981	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Local	-	-	-	20,691	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-	-	-	19,205
Fines and Forfeitures	-	-	-	-	-	-	-	-
Use of Money and Property	110,240	21,156	22,273	41,517	50,585	108,195	723,450	4,206
Other	15,800	88	21,889	6,454	-	16,373	44	-
Total Revenues	1,770,250	923,267	1,991,891	1,022,084	559,605	2,861,985	5,174,027	23,411
EXPENDITURES								
General Government								
Judicial	-	-	-	-	-	-	-	-
Finance and Administrative	-	895,958	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	11,014
Allocated Costs In (Out)	2,927	-	30,244	12,144	490	333	6,475	573
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	2,390,582	1,630,751	340,759	6,545	6,202,467	-
Health and Welfare	387,635	-	-	-	-	-	-	-
Conservation	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Debt Service	-	-	-	121,631	-	-	-	-
Capital Outlay	-	-	38,906	89,869	-	-	-	-
Total Expenditures	390,562	895,958	2,459,722	1,854,395	341,249	6,878	6,208,942	11,587
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,379,688	27,309	(467,841)	(832,311)	218,356	2,855,107	(1,034,915)	11,824
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	40	50,000	560,694	-	-	96,541	-	-
Operating Transfers Out	-	-	-	-	-	(1,275,962)	-	-
Total Other Financing Sources (Uses)	40	50,000	560,694	-	-	(1,179,421)	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,379,728	77,309	92,853	(832,311)	218,356	1,675,686	(1,034,915)	11,824
FUND BALANCES - BEGINNING OF YEAR	2,143,633	924,620	1,119,512	1,758,548	1,031,423	1,807,496	12,053,073	62,298
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-	-	-
FUND BALANCES - END OF YEAR	$ 3,523,361	$ 1,001,929	$ 1,212,365	$ 926,237	$ 1,249,779	$ 3,483,182	$ 11,018,158	$ 74,122

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Section 18 Transportation Fund	Criminal Court Fund	Recreation Fund	Head Start Fund	LCAA Operating Fund	CSBG Grant Fund	CACFP Grant Fund	Weatherization Grant Fund
REVENUES								
Taxes								
Ad Valorem	$ -	$ -	$ 529,321	$ -	$ -	$ -	$ -	$ -
Sales and Use	-	-	-	-	-	-	-	-
Intergovernmental								
Federal Grants	30,767	-	-	2,558,191	-	179,363	381,430	4,595
State Funds					-			
State Revenue Sharing	-	-	83,457	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Local	-	27,624	-	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	619,927	-	-	65	-	-	-
Use of Money and Property	-	13,758	42,369	-	-	-	-	-
Other	-	-	1,408	693,618	414	-	-	-
Total Revenues	30,767	661,309	657,055	3,251,809	479	179,363	381,430	4,595
EXPENDITURES								
General Government								
Judicial	-	576,037	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Allocated Costs In (Out)	-	5,894	18,580	61,007	-	7,654	-	-
Public Safety	30,767	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	3,190,802	11,723	170,411	386,186	6,610
Conservation	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	436,765	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	11,321	3,650	-	-	1,298	130	-
Total Expenditures	30,767	593,252	458,995	3,251,809	11,723	179,363	386,316	6,610
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	68,057	198,060	-	(11,244)	-	(4,886)	(2,015)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	68,057	198,060	-	(11,244)	-	(4,886)	(2,015)
FUND BALANCES - BEGINNING OF YEAR	-	72,040	971,488	-	52,159	4	-	952
RESIDUAL EQUITY TRANSFER	-	(70,048)	-	-	-	-	-	-
FUND BALANCES - END OF YEAR	$ -	$ 70,049	$ 1,169,548	$ -	$ 40,915	$ 4	$ (4,886)	$ (1,063)

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Commodities Grant Fund	LIHEAP Grant Fund	Medicaid Enrollment Center Program Fund	B.A. II GIWW/ Clovelly Fund	Coastal Zone Management Fund	Christmas Tree Program Fund	CSBG Summer Child Care Program Fund	Child Care Block Grant - Wrap Around Program Fund
REVENUES								
Taxes								
Ad Valorem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sales and Use	-	-	-	-	-	-	-	-
Intergovernmental								
Federal Grants	5,197	140,897	3,738	-	61,201	-	-	35,581
State Funds								
State Revenue Sharing	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-
Use of Money and Property	-	-	-	13	116	-	-	-
Other	-	-	-	-	18,516	-	136	-
Total Revenues	5,197	140,897	3,738	13	79,833	-	136	35,581
EXPENDITURES								
General Government								
Judicial	-	-	-	-	-	-	-	-
Finance and Administrative	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Allocated Costs In (Out)	-	-	-	-	1,885	292	-	-
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Health and Welfare	5,197	140,597	5,566	-	-	-	-	67,860
Conservation	-	-	-	-	90,589	6,143	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	15,554	-	-	-
Total Expenditures	5,197	140,597	5,566	-	108,028	6,435	-	67,860
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	300	(1,828)	13	(28,195)	(6,435)	136	(32,279)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	36,505	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	36,505	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	300	(1,828)	13	8,310	(6,435)	136	(32,279)
FUND BALANCES - BEGINNING OF YEAR	-	-	(786)	826	7,331	13,462	(204)	-
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-	-	-
FUND BALANCES - END OF YEAR	$ -	$ 300	$ (2,614)	$ 839	$ 15,641	$ 7,027	$ (68)	$ (32,279)

LAFOURCHE PARISH COUNCIL
SPECIAL REVENUE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Local Law Enforcement Block Grant Fund	Road Sales Tax District No. 2 Fund	Road Sales Tax District No. 3 Fund	Road Sales Tax District No. 5 Fund	Road Sales Tax District No. 6 Fund	Health Safety Housing Rehabilitation Program Fund	Heat Crisis Emergency Fund	Oakridge Park Handicapped Wharf Fund	DNR - Local Permit Office Fund	Total
REVENUES										
Taxes										
Ad Valorem	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,312,172
Sales and Use	-	3,064,034	797,179	1,026,054	685,969	-	-	-	-	10,023,769
Intergovernmental										
Federal Grants	-	-	-	-	-	-	75,333	9,000	-	3,485,293
State Funds										
State Revenue Sharing	-	-	-	-	-	-	-	-	-	2,302,446
Parish Transportation Funds	-	-	-	-	-	-	-	-	-	691,981
Other	-	-	-	-	-	-	-	-	-	-
Local	-	-	-	-	-	-	-	-	-	48,315
Fees, Licenses and Permits	-	-	-	-	-	-	-	-	-	19,205
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	619,992
Use of Money and Property	-	146,285	18,326	12,526	10,646	-	-	-	-	1,326,161
Other	-	-	-	-	-	-	-	-	37,084	811,824
Total Revenues	-	3,210,319	815,505	1,038,580	696,615	-	75,333	9,000	37,084	25,641,158
EXPENDITURES										
General Government										
Judicial	-	-	-	-	-	-	-	-	-	576,037
Finance and Administrative	-	-	-	-	-	-	-	-	-	895,958
Other	-	-	-	-	-	-	-	-	26,127	37,141
Allocated Costs In (Out)	-	-	-	-	-	-	-	-	-	148,498
Public Safety	42	-	-	-	-	255	75,335	-	-	106,599
Public Works	-	61,684	6,845	57,358	22,457	-	-	-	-	10,719,448
Health and Welfare	-	-	-	-	-	-	-	7,700	-	4,380,287
Conservation	-	-	-	-	-	-	-	-	-	96,732
Culture and Recreation	-	-	-	-	-	-	-	-	-	436,765
Debt Service	-	-	-	-	-	-	-	-	-	121,631
Capital Outlay	-	-	-	-	-	-	-	-	10,957	171,685
Total Expenditures	42	61,684	6,845	57,358	22,457	255	75,335	7,700	37,084	17,690,581
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(42)	3,148,635	808,660	981,222	674,158	(255)	(2)	1,300	-	7,950,577
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	-	2,944	42,002	35,440	17,720	-	-	-	-	842,887
Operating Transfers Out	-	(2,971,813)	(627,262)	(666,442)	(335,173)	-	-	-	-	(5,876,652)
Total Other Financing Sources (Uses)	-	(2,968,869)	(584,259)	(631,002)	(317,453)	-	-	-	-	(5,033,765)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(42)	179,766	224,401	350,220	356,705	(255)	(2)	1,300	-	2,916,812
FUND BALANCES - BEGINNING OF YEAR	42	2,535,870	299,041	32,808	40,064	1,035	(400)	-	-	24,926,335
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-	-	-	-	(70,048)
FUND BALANCES - END OF YEAR	$ -	$ 2,715,636	$ 523,442	$ 383,028	$ 396,769	$ 780	$ (402)	$ 1,300	$ -	$ 27,773,099

DEBT SERVICE FUNDS

ROYALTY ROAD PUBLIC IMPROVEMENT BOND RESERVE FUND – The Royalty Road Public Improvement Bond Reserve Fund was established from proceeds of the bonds in an amount equal to ten percent of the bonds sold. This amount shall be retained solely to pay principal and interest on the $6,700,000 Public Improvement Bonds, Series 1988-A in case of default.

CERTIFICATE OF INDEBTEDNESS, SERIES 1992A BOND FUND - Certificates of Indebtedness, Series 1992A Bond Fund accumulates moneys for the payment of $1,400,000 certificates of indebtedness dated June 1, 1992. The bonds were issued for the purpose of acquiring, constructing, and improving public health units.

PUBLIC IMPROVEMENT REFUNDING SERVICES 1994 BOND FUND – The Public Improvement Refunding Services 1994 Bond Sinking Fund accounts for the refunding of the original 1988 series bonds issued. The bonds are payable primarily from, and secured by a pledge of moneys placed to the credit of the parish by the treasurer of the State of Louisiana in a trust fund, established and maintained by said treasurer and constituting ten percent of the state mineral royalties. This fund is used to accumulate moneys transferred from the state trust fund for the principal and interest payments due in each year and the next ensuring year.

CERTIFICATE OF INDEBTEDNESS, SERIES 1994 BOND FUND – Certificates of Indebtedness, Series 1994 Bond Fund accumulates moneys for the payment of $1,665,000 certificates of indebtedness dated October 1, 1994. The bonds were issued for the purpose of constructing and improving drainage works and facilities.

CERTIFICATES OF INDEBTEDNESS ROAD SALES TAX DISTRICT NO. 2 SERIES 1998 AND 1999 BOND FUND – Certificates of Indebtedness Road Sales Tax District No. 2 Series 1998 and 1999 Bond Fund accumulates moneys for the payment of $9,500,000 certificates of indebtedness dated June 1, 1998 and $4,515,000 certificates of indebtedness date July 1, 1999. The bonds were issued for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District No. 2, including incidental drainage.

CERTIFICATE OF INDEBTEDNESS, SERIES 1999 – BUILDING FUND – Certificate of Indebtedness, Series 1999 – Building accumulates moneys 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.

PUBLIC IMPROVEMENT SALES TAX SERIES 1999 BONDS (DISTRICT NO. 3) FUND - The Public Improvement Sales Tax Series 1999 Bond (Road Sales Tax District No. 3) Fund accumulates moneys for the payment of $4,500,000 public improvement sales tax bonds dated May 1, 1999. The bonds were issued for the purpose of constructing and improving, maintaining, and resurfacing public roads in Road Sales Tax District No. 3, including incidental drainage.

DEBT SERVICE FUNDS
(Continued)

ROAD SALES TAX DISTRICT NO. 3 PUBLIC IMPROVEMENT BOND RESERVE FUND – The Road Sales Tax District No. 3 Public Improvement Bond Reserve Fund was established from proceeds of the bonds in an amount equal to ten percent of the bonds sold. This amount shall be retained solely to pay principal and interest on the $4,500,000 Public Improvement Sales Tax Bonds, Series 1999 in case of default.

CERTIFICATES OF INDEBTEDNESS DISTRICT NO. 1 SERIES 2000 FUND – Certificates of Indebtedness District No. 1 Series 2000 Fund accumulates moneys for the payment of $2,800,000 of Series 2000A and $1,700,000 of Series 2000B certificates of indebtedness dated February 1, 1999. The certificates were issued for the purpose of providing funds to construct, improve and resurface parish roads in Road District No. 1 and Road Sales Tax Districts No. 2 and 3.

ROAD SALES TAX DISTRICT NO. 5 BOND SINKING FUND – The Road Sales Tax District No. 5 Bond Sinking Fund was established to accumulate moneys for the principal and interest payments associated with the $9,000,000 of Public Improvement sales tax bonds dated May 1, 2000. The bonds were issued for the purpose of construction, improvement and resurfacing of public roads within Road District No. 5, including incidental drainage.

ROAD SALES TAX DISTRICT NO. 5 RESERVE FUND – The Road Sales Tax District No. 5 Reserve Fund was established from proceeds of the bonds in an amount equal to ten percent of the bonds sold. The amount shall be retained solely to pay principal and interest on the $9,000,000 of Road Sales Tax Bonds, Series 2000 in case of default.

ROAD SALES TAX DISTRICT NO. 6 BOND SINKING FUND – The Road Sales Tax District No. 6 Bond Sinking Fund was established to accumulate moneys for the principal and interest payments associated with the $4,500,000 of Public Improvement sales tax bonds dated May 1, 2000. The bonds were issued for the purpose of construction, improvement and resurfacing of public roads within Road District No. 6, including incidental drainage

ROAD SALES TAX DISTRICT NO. 6 RESERVE FUND – The Road Sales Tax District No. 6 Reserve Fund was established from proceeds of the bonds in an amount equal to ten percent of the bonds sold. The amount shall be retained solely to pay principal and interest on the $4,500,000 of Road *Sales Tax Bonds, Series 2000 in case of default.*

ROAD SALES TAX DISTRICT NO. 2 RESERVE FUND – The Road Sales Tax District No. 2 Reserve Fund was established for the moneys kept in reserve associated with the Series 2000A and Series 2000B certificates of indebtedness issued in 2000.

LEE DRIVE SPECIAL ASSESSMENT FUND – The Lee Drive Special Assessment Fund accumulates moneys to pay paving certificates issued April 1, 1995, in the amount of $106,959. The paving certificates were issued to construct street paving improvements on Lee Drive. Financing is provided by special assessments on property owners on Lee Drive and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

DEBT SERVICE FUNDS
(Continued)

SKYLINE DRIVE SPECIAL ASSESSMENT FUND - The Skyline Drive Special Assessment Fund accumulated moneys to pay paving certificates issued August 1, 1985, in the amount of $98,177. The paving certificates were issued to construct street paving improvements on Skyline Drive. Financing is provided by special assessments on property owners on Skyline Drive and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

MARY BETH STREET SPECIAL ASSESSMENT FUND - The Mary Beth Street Special Assessment Fund accumulates moneys to pay paving certificates issued January 1, 1986, in the amount of $157,797. The paving certificates were issued to construct street paving improvements on Mary Beth Street. Financing is provided by special assessments on property owners on Mary Beth Street and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

ELM DRIVE SPECIAL ASSESSMENT FUND - The Elm Drive Special Assessment Fund accumulates moneys to pay paving certificates issued August 1, 1985, in the amount of $75,217. The paving certificates were issued to construct street paving improvements on Elm Drive. Financing is provided by special assessments on property owners on Elm Drive and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

WEST 86TH STREET SPECIAL ASSESSMENT FUND - The West 86th Street Special Assessment Fund accumulates moneys to pay paving certificates issued August 1, 1985, in the amount of $79,434. The paving certificates were issued to construct street paving improvements on West 86th Street. Financing is provided by special assessments on property owners on West 86th Street and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

HALF OAK DRIVE SPECIAL ASSESSMENT FUND - The Half Oak Drive Special Assessment Fund accumulates moneys to pay paving certificates issued January 1, 1986, in the amount of $54,605. The paving certificates were issued to construct street paving improvements on Half Oak Drive. Financing is provided by special assessments on property owners on Half Oak Drive and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

WEST 159TH STREET SPECIAL ASSESSMENT FUND - The West 159th Street Special Assessment Fund accumulates moneys to pay paving certificates issued May 1, 1986, in the amount of $39,775. The paving certificates were issued to construct street paving improvements on West 159th Street. Financing is provided by special assessments on property owners on West 159th Street and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

LEVERT DRIVE SPECIAL ASSESSMENT FUND - The Levert Drive Special Assessment Fund accumulates moneys to pay paving certificates issued January 1, 1986, in the amount of $39,775. The paving certificates were issued to construct street paving improvements on Levert Drive. Financing is provided by special assessments on property owners on Levert Drive and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

DEBT SERVICE FUNDS
(Continued)

EMERALD PARK DRIVE SPECIAL ASSESSMENT FUND - The Emerald Park Drive Special Assessment Fund accumulates moneys to pay paving certificates issued December 1, 1986, in the amount of $98,177. The paving certificates were issued to construct street paving improvements on Emerald Park Drive. Financing is provided by special assessments on property owners on Emerald Park and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

WEST 57TH STREET SPECIAL ASSESSMENT FUND - The West 57th Street Special Assessment Fund accumulates moneys to pay paving certificates issued December 1, 1986, in the amount of $85,037. The paving certificates were issued to construct street paving improvements on West 57th Street. Financing is provided by special assessments on property owners on West 57th Street and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

MAXINE BOULEVARD SPECIAL ASSESSMENT FUND - The Maxine Boulevard Special Assessment Fund accumulates moneys to pay paving certificates issued December 1, 1986, in the amount of $74,036. The paving certificates were issued to construct street paving improvements on Maxine Boulevard. Financing is provided by special assessments on property owners on Maxine Boulevard and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

MILL STREET SPECIAL ASSESSMENT FUND - The Mill Street Special Assessment Fund accumulates moneys to pay paving certificates issued March 1, 1988, in the amount of $50,200. The paving certificates were issued to construct street paving improvements on Mill Street. Financing is provided by special assessments on property owners on Mill Street and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

COUNTRY CLUB GARDEN SPECIAL ASSESSMENT FUND - The Country Club Garden Special Assessment Fund accumulates moneys to pay paving certificates issued May 1, 1990, in the amount of $147,940. The paving certificates were issued to construct street paving improvements on Country Club Garden. Financing is provided by special assessments on property owners on Country Club Garden and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

ELIZABETH AND OLEANDER STREETS SPECIAL ASSESSMENT FUND - The Elizabeth and Oleander Street Special Assessment Fund accumulates moneys to pay paving certificates issued May 1, 1990, in the amount of $35,280. The paving certificates were issued to construct street paving improvements on Elizabeth and Oleander Street. Financing is provided by special assessments on property owners on Elizabeth and Oleander Street and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

BAYOU OAKS SUBDIVISION SPECIAL ASSESSMENT FUND - The Bayou Oaks Subdivision Special Assessment Fund accumulates moneys to pay paving certificates issued July 1, 1992, in the amount of $256,314. The paving certificates were issued to construct street paving improvements on Bayou Oaks Subdivision. Financing is provided by special assessments on property owners on Bayou Oaks Subdivision and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

DEBT SERVICE FUNDS
(Continued)

BAYOU BEND SUBDIVISION SPECIAL ASSESSMENT FUND - The Bayou Bend Subdivision Special Assessment Fund accumulates moneys to pay paving certificates issued July 1, 1992, in the amount of $256,314. The paving certificates were issued to construct street paving improvements on Bayou Bend Subdivision. Financing is provided by special assessments on property owners on Bayou Bend Subdivision and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

OAKVIEW – HOLLY STREET SPECIAL ASSESSMENT FUND - The Oakview – Holly Street Bayou Bend Subdivision Special Assessment Fund accumulates moneys to pay paving certificates issued January 15, 1994, in the amount of $249,564. The paving certificates were issued to construct street paving improvements on Oakview – Holly Street. Financing is provided by special assessments on property owners on Oakview – Holly Street and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

CERTIFICATE OF INDEBTEDNESS, SERIES 1994 OAK MANOR FUND – The Certificates of Indebtedness, Series 1994 Oak Manor Fund accumulates moneys for the payment of $249,564 certificates of indebtedness dated January 15, 1994. The bonds were issued for the purpose of paying the unpaid cost of the construction of street paving improvements along Oakview Drive and Holly Drive.

CERTIFICATE OF INDEBTEDNESS, SERIES 1995 DUGAS SUBDIVISION FUND – The Certificates of Indebtedness, Series 1995 Dugas Subdivision Fund accumulates moneys for the payment of $155,550 certificates of indebtedness dated March 15, 1995. The bonds were issued for the purpose of paying the unpaid cost of the construction of street paving improvements along Dugas Subdivision.

DUGAS SUBDIVISION – PARKSIDE DRIVE SPECIAL ASSESSMENT FUND - The Dugas Subdivision - Parkside Drive Special Assessment Fund accumulates moneys to pay paving certificates issued March 15, 1995, in the amount of $155,550. The paving certificates were issued to construct street paving improvements on Dugas Subdivision - Parkside Drive. Financing is provided by special assessments on property owners on Dugas Subdivision - Parkside Drive and other transfers from various funds of the **LAFOURCHE PARISH COUNCIL**.

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	219 Royalty Road Public Improvement Bond Reserve Fund	224 Certificate of Indebtedness Series 1992A Bond Fund	223 Public Improvement Refunding Series 1994 Bond Fund	228 Certificate of Indebtedness Series 1994 Bond Fund	229 Certificate of Indebtedness Road Sales Tax District No. 2 Series 1998 and 1999 Bond Fund	230 Certificate of Indebtedness Series 1999 Building Fund	231 Public Improvement Sales Tax Series 1999 Bond (District No. 3) Fund	232 Road Sales Tax District No. 3 Public Improvement Bond Reserve Fund
Cash	$ 392	$ -	$ 530,470	$ 25,440	$ 154,161	$ 91	$ 36,443	$ 531
Investment in LAMP	567,465	-	-	152,987	696,706	4,750	193,239	457,403
Investment	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	38,561	-	-
Total Assets	$ 567,857	$ -	$ 530,470	$ 178,427	$ 850,867	$ 43,402	$ 229,682	$ 457,934
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	-	-	-	-	-
Due to Other Funds	14,950	-	-	-	-	-	10	12,319
Due to Other Governmental Agencies	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	24,833	-	4,230	35,310	-
Total Liabilities	14,950	-	-	24,833	-	4,230	35,320	12,319
FUND EQUITY								
Fund Balances								
Reserved for Debt Service	552,907	-	530,470	153,594	850,867	39,172	194,362	445,615
Unreserved - Undesignated	-	-	-	-	-	-	-	-
Total Fund Equity	552,907	-	530,470	153,594	850,867	39,172	194,362	445,615
Total Liabilities and Fund Balances	$ 567,857	$ -	$ 530,470	$ 178,427	$ 850,867	$ 43,402	$ 229,682	$ 457,934

SCHEDULE 3

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	237 Certificate of Indebtedness District No. 1 Series 2000 Fund	233 Road Sales Tax District No. 5 Bond Sinking Fund	234 Road Sales Tax District No. 5 Reserve Fund	235 Road Sales Tax District No. 6 Bond Sinking Fund	236 Road Sales Tax District No. 6 Reserve Fund	238 Road Sales Tax District No. 2 Reserve Fund	Special Assessments	Total
Cash	$ 56,613	$ 87,238	$ -	$ 44,112	$ -	$ -	$ 285,173	$ 1,220,664
Investment in LAMP	392,542	410,709	924,450	206,857	462,225	70,990	-	4,540,323
Investment	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	129,684	129,684
Due from Other Funds	-	-	-	-	-	-	26,534	26,534
Other	-	-	-	-	-	-	-	38,561
Total Assets	$ 449,155	$ 497,947	$ 924,450	$ 250,969	$ 462,225	$ 70,990	$ 441,391	$ 5,955,766
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	24,450	-	12,225	1,506	26,534	91,994
Due to Other Governmental Agencies	-	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	120,530	184,903
Total Liabilities	-	-	24,450	-	12,225	1,506	147,064	276,897
FUND EQUITY								
Fund Balances								
Reserved for Debt Service	449,155	497,947	900,000	250,969	450,000	69,484	294,327	5,678,869
Unreserved - Undesignated	-	-	-	-	-	-	-	-
Total Fund Equity	449,155	497,947	900,000	250,969	450,000	69,484	294,327	5,678,869
Total Liabilities and Fund Balances	$ 449,155	$ 497,947	$ 924,450	$ 250,969	$ 462,225	$ 70,990	$ 441,391	$ 5,955,766

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	700 Lee Drive Special Assessment Fund	710 Skyline Drive Special Assessment Fund	720 Mary Beth Street Special Assessment Fund	730 Elm Drive Special Assessment Fund	740 West 86th Street Special Assessment Fund	750 Half Oak Drive Special Assessment Fund	760 West 159th Street Special Assessment Fund
Cash	$ 3,965	$ 3,186	$ 19,985	$ 24,498	$ 579	$ 28,145	$ 10,120
Investment in LAMP	-	-	-	-	-	-	-
Investment	-	-	-	-	-	-	-
Receivables	-	1,100	3,281	-	-	175	4,621
Due from Other Funds	-	-	-	5,005	-	-	-
Other	-	-	-	-	-	-	-
Total Assets	$ 3,965	$ 4,286	$ 23,266	$ 29,503	$ 579	$ 28,320	$ 14,741
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	5,005	-	-
Due to Other Governmental Agencies	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	5,005	-	-
FUND EQUITY							
Fund Balances							
Reserved for Debt Service	3,965	4,286	23,266	29,503	(4,426)	28,320	14,741
Unreserved - Undesignated	-	-	-	-	-	-	-
Total Fund Equity	3,965	4,286	23,266	29,503	(4,426)	28,320	14,741
Total Liabilities and Fund Balances	$ 3,965	$ 4,286	$ 23,266	$ 29,503	$ 579	$ 28,320	$ 14,741

SCHEDULE 4

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	770 Levert Drive Special Assessment Fund	780 Emerald Park Drive Special Assessment Fund	790 West 57th Street Special Assessment Fund	800 Maxine Boulevard Special Assessment Fund	795 Mill Street Special Assessment Fund	796 Country Club Garden Special Assessment Fund	799 Elizabeth and Oleander Streets Special Assessment Fund
Cash	$ 33,056	$ 1,953	$ 4,316	$ 4,053	$ 1,601	$ 9,360	$ 6,048
Investment in LAMP	-	-	-	-	-	-	-
Investment	-	-	-	-	-	-	-
Receivables	-	-	1,017	-	-	3,731	2,749
Due from Other Funds	-	-	-	5,000	-	-	16,529
Other	-	-	-	-	-	-	-
Total Assets	$ 33,056	$ 1,953	$ 5,333	$ 9,053	$ 1,601	$ 13,091	$ 25,326
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	-	-	-	-
Due to Other Funds	-	5,000	-	-	-	16,529	-
Due to Other Governmental Agencies	-	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	904	307
Total Liabilities	-	5,000	-	-	-	17,433	307
FUND EQUITY							
Fund Balances							
Reserved for Debt Service	33,056	(3,047)	5,333	9,053	1,601	(4,342)	25,019
Unreserved - Undesignated	-	-	-	-	-	-	-
Total Fund Equity	33,056	(3,047)	5,333	9,053	1,601	(4,342)	25,019
Total Liabilities and Fund Balances	$ 33,056	$ 1,953	$ 5,333	$ 9,053	$ 1,601	$ 13,091	$ 25,326

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	751 Bayou Oaks Subdivision Special Assessment Fund	752 Bayou Bend Subdivision Special Assessment Fund	174 Oakview - Holly Street Special Assessment Fund	226 Certificate of Indebtedness Series 1994 Oak Manor Fund	227 Certificate of Indebtedness Series 1995 Dugas Subdivision Fund	753 Dugas Subdivision Parkside Drive Special Assessment Fund	Total
Cash	$ 2,547	$ 27,945	$ 68,527	$ 611	$ 501	$ 34,177	$ 285,173
Investment in LAMP	-	-	-	-	-	-	-
Investment	-	-	-	-	-	-	-
Receivables	24,141	9,204	37,199	-	-	42,466	129,684
Due from Other Funds	-	-	-	-	-	-	26,534
Other	-	-	-	-	-	-	-
Total Assets	$ 26,688	$ 37,149	$ 105,726	$ 611	$ 501	$ 76,643	$ 441,391
LIABILITIES AND FUND EQUITY							
LIABILITIES							
Bank Overdraft	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	-	-	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	26,534
Due to Other Governmental Agencies	-	-	-	-	-	-	-
Deferred Revenues	20,879	6,443	52,314	-	-	39,683	120,530
Total Liabilities	20,879	6,443	52,314	-	-	39,683	147,064
FUND EQUITY							
Fund Balances							
Reserved for Debt Service	5,809	30,706	53,412	611	501	36,960	294,327
Unreserved - Undesignated	-	-	-	-	-	-	-
Total Fund Equity	5,809	30,706	53,412	611	501	36,960	294,327
Total Liabilities and Fund Balances	$ 26,688	$ 37,149	$ 105,726	$ 611	$ 501	$ 76,643	$ 441,391

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Royalty Road Public Improvement Bond Reserve Fund	Certificate of Indebtedness Series 1992A Bond Fund	Public Improvement Refunding Series 1994 Bond Fund	Certificate of Indebtedness Series 1994 Bond Fund	Certificate of Indebtedness Road Sales Tax District No. 2 Series 1998 and 1999 Bond Fund	Certificate of Indebtedness Series 1999 Building Fund	Public Improvement Sales Tax Series 1999 Bond (District No. 3) Fund	Road Sales Tax District No. 3 Public Improvement Bond Reserve Fund
REVENUES								
Special Assessment Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Use of Money and Property	35,617	-	97	5,261	31,984	611	10,582	28,449
Total Revenues	35,617	-	97	5,261	31,984	611	10,582	28,449
EXPENDITURES								
Debt Service	-	-	601,125	283,830	1,811,529	47,805	414,033	10
Total Expenditures	-	-	601,125	283,830	1,811,529	47,805	414,033	10
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	35,617	-	(601,028)	(278,569)	(1,779,545)	(47,194)	(403,451)	28,439
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	524,865	294,526	1,848,643	47,122	422,248	-
Operating Transfers Out	(90,130)	(40)	-	-	-	-	-	(43,003)
Total Other Financing Sources (Uses)	(90,130)	(40)	524,865	294,526	1,848,643	47,122	422,248	(43,003)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(54,513)	(40)	(76,163)	15,957	69,098	(72)	18,797	(14,564)
FUND BALANCES - BEGINNING OF YEAR	607,420	40	606,633	137,637	781,769	39,244	175,565	460,179
FUND BALANCES - END OF YEAR	$ 552,907	$ -	$ 530,470	$ 153,594	$ 850,867	$ 39,172	$ 194,362	$ 445,615

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Certificate of Indebtedness District No.1 Series 2000 Fund	Road Sales Tax District No. 5 Bond Sinking Fund	Road Sales Tax District No. 5 Reserve Fund	Road Sales Tax District No. 6 Bond Sinking Fund	Road Sales Tax District No. 6 Reserve Fund	Road Sales Tax District No. 2 Reserve Fund	Special Assessments	Total
REVENUES								
Special Assessment Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ 3	$ 3
Use of Money and Property	10,263	20,933	35,440	10,484	17,720	2,944	5,544	215,929
Total Revenues	10,263	20,933	35,440	10,484	17,720	2,944	5,547	215,932
EXPENDITURES								
Debt Service	134,808	189,428	-	94,688	-	-	105,348	3,682,604
Total Expenditures	134,808	189,428	-	94,688	-	-	105,348	3,682,604
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(124,545)	(168,495)	35,440	(84,204)	17,720	2,944	(99,801)	(3,466,672)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	573,700	666,442	900,000	335,173	450,000	69,484	-	6,132,203
Operating Transfers Out	-	-	(35,440)	-	(17,720)	(2,944)	-	(189,277)
Total Other Financing Sources (Uses)	573,700	666,442	864,560	335,173	432,280	66,540	-	5,942,926
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	449,155	497,947	900,000	250,969	450,000	69,484	(99,801)	2,476,254
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-	-	-	394,128	3,202,615
FUND BALANCES - END OF YEAR	$ 449,155	$ 497,947	$ 900,000	$ 250,969	$ 450,000	$ 69,484	$ 294,327	$ 5,678,869

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Lee Drive Special Assessment Fund	Skyline Drive Special Assessment Fund	Mary Beth Street Special Assessment Fund	Elm Drive Special Assessment Fund	West 86th Street Special Assessment Fund	Half Oak Drive Special Assessment Fund	West 159th Street Special Assessment Fund
REVENUES							
Special Assessment Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Use of Money and Property	69	55	296	425	-	489	176
Total Revenues	69	55	296	425	-	489	176
EXPENDITURES							
Debt Service	8	-	-	-	-	-	-
Total Expenditures	8	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61	55	296	425	-	489	176
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	61	55	296	425	-	489	176
FUND BALANCES - BEGINNING OF YEAR	3,904	4,231	22,970	29,078	(4,426)	27,831	14,565
FUND BALANCES - END OF YEAR	$ 3,965	$ 4,286	$ 23,266	$ 29,503	$ (4,426)	$ 28,320	$ 14,741

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Levert Drive Special Assessment Fund	Emerald Park Drive Special Assessment Fund	West 57th Street Special Assessment Fund	Maxine Boulevard Special Assessment Fund	Mill Street Special Assessment Fund	Country Club Garden Special Assessment Fund	Elizabeth and Oleander Streets Special Assessment Fund
REVENUES							
Special Assessment Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Use of Money and Property	573	-	-	70	-	112	219
Total Revenues	573	-	-	70	-	112	219
EXPENDITURES							
Debt Service	-	-	7	-	-	16,910	4,083
Total Expenditures	-	-	7	-	-	16,910	4,083
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	573	-	(7)	70	-	(16,798)	(3,864)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	573	-	(7)	70	-	(16,798)	(3,864)
FUND BALANCES - BEGINNING OF YEAR	32,483	(3,047)	5,340	8,983	1,601	12,456	28,883
FUND BALANCES - END OF YEAR	$ 33,056	$ (3,047)	$ 5,333	$ 9,053	$ 1,601	$ (4,342)	$ 25,019

LAFOURCHE PARISH COUNCIL
DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Bayou Oaks Subdivision Special Assessment Fund	Bayou Bend Subdivision Special Assessment Fund	Oakview - Holly Street Special Assessment Fund	Certificate of Indebtedness Series 1994 Oak Manor Fund	Certificate of Indebtedness Series 1995 Dugas Subdivision Fund	Dugas Subdivision Parkside Drive Special Assessment Fund	Total
REVENUES							
Special Assessment Taxes	$ -	$ -	$ -	$ -	$ -	$ 3	$ 3
Use of Money and Property	349	838	1,227	-	-	646	5,544
Total Revenues	349	838	1,227	-	-	649	5,547
EXPENDITURES							
Debt Service	22,222	8,638	31,964	-	-	21,516	105,348
Total Expenditures	22,222	8,638	31,964	-	-	21,516	105,348
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,873)	(7,800)	(30,737)	-	-	(20,867)	(99,801)
OTHER FINANCING SOURCES (USES)							
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(21,873)	(7,800)	(30,737)	-	-	(20,867)	(99,801)
FUND BALANCES - BEGINNING OF YEAR	27,682	38,506	84,149	611	501	57,827	394,128
FUND BALANCES - END OF YEAR	$ 5,809	$ 30,706	$ 53,412	$ 611	$ 501	$ 36,960	$ 294,327

CAPITAL PROJECTS FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT FUND – The CDBG Fund accounts for drainage improvements in the area of Lafourche Parish known as Lockport Heights. Financing is provided by matching funds from the Parish and from FEMA.

CHACKBAY DRAINAGE PROJECT FUND – The Chackbay Drainage Project Fund accounts for the Lafourche Parish Council's portion of State Project No. 576-29-0006 Flood Control Improvements Chackbay Drainage Project 101 Lafourche Parish issued to Lafourche Parish Drainage District No. 6. The project consisting of a pump station, ring levee and related work for a distance of 3.258 miles, located approximately 1 ½ mile south west of Chackbay.

LAROUSSE FISHING WHARF LIGHTING FUND – The Larousse Fishing Wharf Fund accounts for the lighting and extension project of this wharf. Financing is provided by a grant from the U.S. Department of Commerce through the State of Louisiana, Department of Natural Resources and a match from the Recreation Fund.

SERIES 1994 PUBLIC IMPROVEMENT BOND FUND – The Series 1994 Public Improvement Bond Fund accounts for construction and improvement of drainage within the Parish. Financing is provided by the sale of $1,665,000 in bonds payable by the State Treasurer from the revenue from state mineral royalties.

T-BOIS DRAINAGE PROJECT FUND – The T-Bois Drainage Project Fund accounts for pump and drainage outfall improvements for the northeast corner of the Larose community. The Parish and the State of Louisiana Office of Emergency Preparedness provide financing for the project.

ROAD SALES TAX DISTRICT NO. 5 FUND – The Road Sales Tax District No. 5 Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in Road Sales Tax District No. 5, including incidental drainage. Financing is provided by the sale of $9,000,000 of Public Improvement Sales Tax Bonds.

ROAD SALES TAX DISTRICT NO. 6 FUND – The Road Sales Tax District No. 6 Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in Road Sales Tax District No. 6, including incidental drainage. Financing is provided by the sale of $4,500,000 of Public Improvement Sales Tax Bonds.

ROAD DISTRICT NO. 2 CONSTRUCTION FUND – The Road District No. 2 Construction Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in Road Sales Tax Districts No. 2 and 3, including incidental drainage. Financing is provided by the sale of $2,800,000 of Certificates of Indebtedness.

ROAD DISTRICT NO. 3 CONSTRUCTION FUND – The Road District No. 3 Construction Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in Road Sales Tax Districts No. 2 and 3, including incidental drainage. Financing is provided by the sale of $1,700,000 of Certificates of Indebtedness.

CAPITAL PROJECTS FUNDS
(Continued)

MIDWAY-EMERALD PARK SUBDIVISION FUND – The purpose of this fund is to account for the drainage project(s) in these subdivisions. The Parish and FEMA provide financing for this project.

STATE HIGHWAY 308 RELOCATION FUND – This fund accounts for the roadway improvements to relocate a portion of State Highway 308 to allow for improved economic development. The State Department of Transportation and Development provides financing for this project.

WEST 54TH HARDSURFACING PROJECT FUND - This fund accounts for the street assessment project to hardsurface West 54th Street.

MARYDALE FLOOD PROTECTION FUND – The purpose of this fund is to account for the drainage project(s) in these subdivisions. The Parish and FEMA provide financing for this project.

ROAD SALES TAX DISTRICT NO. 2 CONSTRUCTION FUND – The Road Sales Tax District No. 2 Construction Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in the Road Sales Tax District No. 2, including incidental drainage. Financing is provided by the sale of $9,500,000 in certificates of indebtedness secured by sales taxes collected in this district.

LAROSE CIVIC CENTER PROJECT FUND – This fund accounts for repairs to the Larose Civic Center. Financing for this project is provided by the parish.

RUAL DEVELOPMENT GRANT FIRE PROJECT FUND – This fund accounts for equipment purchases and building purchases by Fire District No. 9. Financing for this project is provided by state rural development funds.

ROAD SALES TAX DISTRICT NO. 3 CONSTRUCTON FUND – The Road Sales Tax District No. 3 Construction Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in the Road Sales Tax District No. 3, including incidental drainage. Financing will be provided by the sale of $4,500,000 in public improvement sales tax bonds in 1999 secured by sales taxes collected in this district.

LEEVILLE PARK CONSTRUCTION PROJECT FUND – The Leeville Park Construction Project Fund accounts for the fencing in and the purchase of grass for the Leeville Park. Financing is provided by a grant from the U.S. Department of Commerce through the State of Louisiana, Department of Natural Resources and a match from the Recreation Fund.

SCHEDULE 7

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	385 Community Development Block Grant Fund	173 Chackbay Drainage Project Fund	189 Larousse Fishing Wharf Lighting Fund	216 Series 1994 Public Improvement Bond Fund	302 T-Bois Drainage Project Fund
Cash	$ -	$ 1,910	$ -	$ 871	$ -
Investment in LAMP	-	-	-	80,196	-
Investment	-	-	-	-	-
Receivables	2,271	-	-	-	-
Due from Other Funds	-	-	6,399	-	-
Total Assets	$ 2,271	$ 1,910	$ 6,399	$ 81,067	$ -
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts and Other Payables	$ -	$ -	$ -	$ -	$ -
Retainage Payables	-	-	-	-	-
Due to Other Funds	285	-	74	-	-
Total Liabilities	285	-	74	-	-
FUND EQUITY					
Fund Balances					
Reserved for Capital Contracts	1,986	1,910	6,325	81,067	-
Total Fund Equity	1,986	1,910	6,325	81,067	-
Total Liabilities and Fund Balances	$ 2,271	$ 1,910	$ 6,399	$ 81,067	$ -

SCHEDULE 7

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	319 Road Sales Tax District No. 5 Fund	320 Road Sales Tax District No. 6 Fund	323 Road District No. 2 Construction Fund	324 Road District No. 3 Construction Fund	308 Midway-Emerald Park Subdivision Fund
Cash	$ 2,254	$ 1,625	$ 1,607	$ 967	$ -
Investment in LAMP	3,714,150	1,824,927	17,752	899,777	-
Investment	-	-	-	-	-
Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	44,049
Total Assets	$ 3,716,404	$ 1,826,552	$ 19,359	$ 900,744	$ 44,049
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts and Other Payables	$ 244,462	$ 425,814	$ -	$ 37,337	$ -
Retainage Payables	207,362	117,904	-	201,343	-
Due to Other Funds	-	93	-	-	25,368
Total Liabilities	451,824	543,811	-	238,680	25,368
FUND EQUITY					
Fund Balances					
Reserved for Capital Contracts	3,264,580	1,282,741	19,359	662,064	18,681
Total Fund Equity	3,264,580	1,282,741	19,359	662,064	18,681
Total Liabilities and Fund Balances	$ 3,716,404	$ 1,826,552	$ 19,359	$ 900,744	$ 44,049

SCHEDULE 7

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	311 State Highway 308 Relocation Fund	314 West 54th Hardsurfacing Project Fund	309 Marydale Flood Protection Fund	315 Road Sales Tax District No. 2 Construction Fund	316 Larose Civic Center Project Fund
Cash	$ -	$ -	$ -	$ 310,580	$ -
Investment in LAMP	-	-	-	12,662	-
Investment	-	-	-	-	-
Receivables	127,964	-	-	110,774	121,873
Due from Other Funds	-	-	5,615	-	-
Total Assets	$ 127,964	$ -	$ 5,615	$ 434,016	$ 121,873
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts and Other Payables	$ 115,851	$ -	$ -	$ 386,833	$ 25,868
Retainage Payables	29,748	-	5,615	284,454	33,276
Due to Other Funds	19,908	-	-	-	62,729
Total Liabilities	165,507	-	5,615	671,287	121,873
FUND EQUITY					
Fund Balances					
Reserved for Capital Contracts	(37,543)	-	-	(237,271)	-
Total Fund Equity	(37,543)	-	-	(237,271)	-
Total Liabilities and Fund Balances	$ 127,964	$ -	$ 5,615	$ 434,016	$ 121,873

SCHEDULE 7

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	317 Rural Development Grant Fire Project Fund	318 Road Sales Tax District No. 3 Construction Fund	388 Leeville Park Construction Project Fund	Total
Cash	$ -	$ 110	$ -	$ 319,924
Investment in LAMP	-	13,202	-	6,562,666
Investment	-	-	-	-
Receivables	15,572	-	-	378,454
Due from Other Funds	-	-	3,500	59,563
Total Assets	$ 15,572	$ 13,312	$ 3,500	$ 7,320,607
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts and Other Payables	$ -	$ -	$ -	$ 1,236,165
Retainage Payables	-	88,430	-	968,132
Due to Other Funds	15,576	50,925	-	174,958
Total Liabilities	15,576	139,355	-	2,379,255
FUND EQUITY				
Fund Balances				
Reserved for Capital Contracts	(4)	(126,043)	3,500	4,941,352
Total Fund Equity	(4)	(126,043)	3,500	4,941,352
Total Liabilities and Fund Balances	$ 15,572	$ 13,312	$ 3,500	$ 7,320,607

SCHEDULE 8

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Community Development Block Grant Fund	Chackbay Drainage Project Fund	Larouse Fishing Wharf Lighting Fund	Series 1994 Public Improvement Fund	T-Bois Drainage Project Fund
REVENUES					
Intergovernmental					
Federal Grants	$ -	$ -	$ -	$ -	$ -
State Funds	-	-	-	-	12,536
Local	-	-	-	-	-
Use of Money and Property	-	-	-	6,659	-
Other	-	-	-	-	-
Total Revenues	-	-	-	6,659	12,536
EXPENDITURES					
Public Works	-	170,694	-	-	5,750
Total Expenditures	-	170,694	-	-	5,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(170,694)	-	6,659	6,786
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	-	-	-	-	-
Issuance Costs	-	-	-	-	-
Operating Transfers In	-	81,000	-	-	-
Operating Transfers Out	-	-	-	(81,000)	(6,412)
Total Other Financing Sources (Uses)	-	81,000	-	(81,000)	(6,412)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	(89,694)	-	(74,341)	374
FUND BALANCES - BEGINNING OF YEAR	1,986	91,604	6,325	155,408	(374)
FUND BALANCES - END OF YEAR	$ 1,986	$ 1,910	$ 6,325	$ 81,067	$ -

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Road Sales Tax District No. 5 Fund	Road Sales Tax District No. 6 Fund	Road District No. 2 Construction Fund	Road District No. 3 Construction Fund	Midway-Emerald Park Subdivision Fund
REVENUES					
Intergovernmental					
Federal Grants	$ -	$ -	$ -	$ -	$ -
State Funds	-	-	-	-	141,181
Local	-	-	-	-	-
Use of Money and Property	268,351	144,478	83,330	62,284	-
Other	-	-	-	-	47,790
Total Revenues	268,351	144,478	83,330	62,284	188,971
EXPENDITURES					
Public Works	5,051,390	2,873,341	2,837,617	1,082,710	145,377
Total Expenditures	5,051,390	2,873,341	2,837,617	1,082,710	145,377
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,783,039)	(2,728,863)	(2,754,287)	(1,020,426)	43,594
OTHER FINANCING SOURCES (USES)					
Bond Proceeds	9,000,000	4,500,000	2,800,000	1,700,000	-
Issuance Costs	(52,381)	(38,396)	(26,354)	(17,510)	-
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	(900,000)	(450,000)	-	-	-
Total Other Financing Sources (Uses)	8,047,619	4,011,604	2,773,646	1,682,490	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,264,580	1,282,741	19,359	662,064	43,594
FUND BALANCES - BEGINNING OF YEAR	-	-	-	-	(24,913)
FUND BALANCES - END OF YEAR	$ 3,264,580	$ 1,282,741	$ 19,359	$ 662,064	$ 18,681

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	State Highway 308 Relocation Fund	West 54th Hardsurfacing Project Fund	Marydale Flood Protection Fund	Road Sales Tax District No. 2 Construction Fund	Larose Civic Center Project Fund
REVENUES					
Intergovernmental					
Federal Grants	$ -	$ -	$ -	$ -	$ -
State Funds	936,282	-	59,405	-	192,546
Local	-	-	-	-	165,978
Use of Money and Property	-	-	-	29,734	-
Other	-	10	2,771	110,774	-
Total Revenues	936,282	10	62,176	140,508	358,524
EXPENDITURES					
Public Works	935,038	-	72,694	2,554,681	345,190
Total Expenditures	935,038	-	72,694	2,554,681	345,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,244	10	(10,518)	(2,414,173)	13,334
OTHER FINANCING SOURCES (USES)					
Certificate of Indebtedness Proceeds	-	-	-	-	-
Issuance Costs	-	-	-	-	-
Operating Transfers In	-	6,944	15,878	685,000	-
Operating Transfers Out	-	-	-	(6,944)	-
Total Other Financing Sources (Uses)	-	6,944	15,878	678,056	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,244	6,954	5,360	(1,736,117)	13,334
FUND BALANCES - BEGINNING OF YEAR	(38,787)	(6,954)	(5,360)	1,498,846	(13,334)
FUND BALANCES - END OF YEAR	$ (37,543)	$ -	$ -	$ (237,271)	$ -

LAFOURCHE PARISH COUNCIL
CAPITAL PROJECTS FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Rural Development Grant Fire Project Fund	Road Sales Tax District No. 3 Construction Fund	Leeville Park Construction Project Fund	Total
REVENUES				
Intergovernmental				
Federal Grants	$ -	$ -	$ -	$ -
State Funds	92,001	-	-	1,433,951
Local	-	-	-	165,978
Use of Money and Property	-	36,938	-	631,774
Other	-	-	-	161,345
Total Revenues	92,001	36,938	-	2,393,048
EXPENDITURES				
Public Works	80,724	1,983,177	-	18,138,383
Total Expenditures	80,724	1,983,177	-	18,138,383
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,277	(1,946,239)	-	(15,745,335)
OTHER FINANCING SOURCES (USES)				
Certificate of Indebtedness Proceeds	-	-	-	18,000,000
Issuance Costs	-	-	-	(134,641)
Operating Transfers In	-	-	-	788,822
Operating Transfers Out	-	-	-	(1,444,356)
Total Other Financing Sources (Uses)	-	-	-	17,209,825
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	11,277	(1,946,239)	-	1,464,490
FUND BALANCES - BEGINNING OF YEAR	(11,281)	1,820,196	3,500	3,476,862
FUND BALANCES - END OF YEAR	$ (4)	$ (126,043)	$ 3,500	$ 4,941,352

ENTERPRISE FUNDS

SEWERAGE DISTRICT NO. 3 FUND – The purpose of the Sewerage District No. 3 Fund is to provide service to Brocato Lane and Alidore Housing Project in Raceland. Residents who receive service through user fees provide financing.

SEWERAGE DISTRICT NO. 4 FUND – The Sewerage District No. 4 was created by the Council 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.

SEWERAGE DISTRICT NO. 14 FUND – The Sewerage District No. 14 was created to provide service to Dugas Subdivision in Thibodaux. Residents who receive the services through user fees provide financing.

SCHEDULE 9

LAFOURCHE PARISH COUNCIL
ENTERPRISE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	402 Sewerage District No. 3 Fund	401 Sewerage District No. 4 Fund	403 Sewerage District No. 14 Fund	Total
CURRENT ASSETS				
Cash	$ 16,344	$ 11,295	$ 1,893	$ 29,532
Investment in LAMP	-	1,115	-	1,115
Accounts Receivable	-	6,561	-	6,561
Due from Other Funds	3,634	-	1,011	4,645
Total Current Assets	19,978	18,971	2,904	41,853
PROPERTY, PLANT AND EQUIPMENT				
Property, Plant and Equipment	2,407,988	667,226	181,981	3,257,195
Less: Accumulated Depreciation	(408,984)	(263,926)	(76,432)	(749,342)
Property, Plant and Equipment, Net	1,999,004	403,300	105,549	2,507,853
Total Assets	$ 2,018,982	$ 422,271	$ 108,453	$ 2,549,706
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts Payable and Accrued Expenses	$ 2,627	$ 1,450	$ 691	$ 4,768
Retainage Payables	-	4,345	-	4,345
Due to Other Funds	-	22,799	17,880	40,679
Total Liabilities	2,627	28,594	18,571	49,792
FUND EQUITY				
Contributed Capital	1,999,002	355,332	105,549	2,459,883
Unreserved Retained Earnings	17,353	38,345	(15,667)	40,031
Total Fund Equity	2,016,355	393,677	89,882	2,499,914
Total Liabilities and Fund Equity	$ 2,018,982	$ 422,271	$ 108,453	$ 2,549,706

SCHEDULE 10

LAFOURCHE PARISH COUNCIL
ENTERPRISE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Sewerage District No. 3 Fund	Sewerage District No. 4 Fund	Sewerage District No. 14 Fund	Total
OPERATING REVENUES				
Sewerage Charges	$ 47,368	$ 25,876	$ 12,159	$ 85,403
OPERATING EXPENSES				
Contractual Service	2,454	252	252	2,958
General Operating	53,812	22,352	22,819	98,983
Depreciation	96,320	26,689	7,279	130,288
Total Operating Expenses	152,586	49,293	30,350	232,229
OPERATING LOSS	(105,218)	(23,417)	(18,191)	(146,826)
NON-OPERATING REVENUES				
Investment Income	-	122	-	122
Total Non-Operating Revenues	-	122	-	122
NET LOSS	(105,218)	(23,295)	(18,191)	(146,704)
DEPRECIATION ON CONTRIBUTED ASSETS	96,320	26,689	7,279	130,288
INCREASE (DECREASE) IN RETAINED EARNINGS	(8,898)	3,394	(10,912)	(16,416)
RETAINED EARNINGS (ACCUMULATED DEFICIT) - BEGINNING OF YEAR	26,251	34,951	(4,755)	56,447
RETAINED EARNINGS (ACCUMULATED DEFICIT) - END OF YEAR	$ 17,353	$ 38,345	$ (15,667)	$ 40,031

LAFOURCHE PARISH COUNCIL
ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS
For The Year Ended December 31, 2000

	Sewerage District No. 3 Fund	Sewerage District No. 4 Fund	Sewerage District No. 14 Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Operating Loss	$ (105,218)	$ (23,417)	$ (18,191)	$ (146,826)
Adjustments to Reconcile Operating Loss to Net Cash Provided by (Used in) Operating Activities:				
Depreciation	96,320	26,689	7,279	130,288
(Increase) Decrease in Assets:				
Receivables	-	6,930	303	7,233
Due from Other Funds	33	(6,512)	(100)	(6,579)
Increase (Decrease) in Liabilities:				
Accounts Payable	(843)	757	523	437
Due to Other Funds	-	(3,950)	7,269	3,319
Total Adjustments	95,510	23,914	15,274	134,698
Net Cash Provided by (Used in) Operating Activities	(9,708)	497	(2,917)	(12,128)
CASH FLOWS FROM INVESTING ACTIVITIES				
Increase in Investment Income	-	122	-	122
Net Cash Provided by Investing Activities	-	122	-	122
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	-	-
Net Cash Provided by Capital and Related Financing Activities	-	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,708)	619	(2,917)	(12,006)
CASH AND CASH EQUIVALENTS				
Beginning of year	26,052	11,791	4,810	42,653
End of year	$ 16,344	$ 12,410	$ 1,893	$ 30,647

INTERNAL SERVICE FUNDS

WORKERS'S COMPENSATION FUND – The Worker's Compensation Fund is maintained by the Council to account for the billing to the various funds and the payment of insurance premiums and worker's compensation coverage.

GROUP HEALTH INSURANCE FUND – The Group Health Insurance Fund is maintained by the Council to account for the billings to the various funds and the payment of insurance premiums for group health and dental coverage.

LAFOURCHE PARISH COUNCIL
INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	500 Worker's Compensation Fund	505 Group Health Insurance Fund	Total
CURRENT ASSETS			
Cash	$ 16,773	$ 47,026	$ 63,799
Investment in LAMP	392,057	-	392,057
Accounts Receivable	829	6,488	7,317
Due from Other Funds	77,936	31,362	109,298
Other	53,348	-	53,348
Total Current Assets	540,943	84,876	625,819
PROPERTY, PLANT AND EQUIPMENT			
Vehicles and Equipment	19,010	-	19,010
Less: Accumulated Depreciation	(9,505)	-	(9,505)
Property, Plant and Equipment, Net	9,505	-	9,505
Total Assets	$ 550,448	$ 84,876	$ 635,324
LIABILITIES AND RETAINED EARNINGS			
LIABILITIES			
Accounts and Other Payables	$ 88,688	$ 5,903	$ 94,591
Salaries and Benefits Payable	1,637	-	1,637
Due to Other Governments	-	3	3
Due to Other Funds	266	-	266
Total Liabilities	90,591	5,906	96,497
RETAINED EARNINGS			
Reserved:			
Insurance Claims	459,857	78,970	538,827
Total Retained Earnings	459,857	78,970	538,827
Total Liabilities and Retained Earnings	$ 550,448	$ 84,876	$ 635,324

SCHEDULE 13

LAFOURCHE PARISH COUNCIL
INTERNAL SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For The Year Ended December 31, 2000

	Worker's Compensation Fund	Group Health Insurance Fund	Total
OPERATING REVENUES			
Charges for Insurance	$ 306,793	$ 1,222,923	$ 1,529,716
OPERATING EXPENSES			
Insurance Premiums	184,134	1,224,650	1,408,784
Claims	57,272	-	57,272
Other	48,058	-	48,058
Depreciation	3,802	-	3,802
Total Operating Expenses	293,266	1,224,650	1,517,916
OPERATING INCOME (LOSS)	13,527	(1,727)	11,800
NON-OPERATING REVENUES			
Investment Income	20,977	1,378	22,355
NET INCOME (LOSS)	34,504	(349)	34,155
RETAINED EARNINGS			
Beginning of year	425,353	79,319	504,672
End of year	$ 459,857	$ 78,970	$ 538,827

LAFOURCHE PARISH COUNCIL
INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS
For The Year Ended December 31, 2000

	Worker's Compensation Fund	Group Health Insurance Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Income (Loss)	$ 13,527	$ (1,727)	$ 11,800
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:			
Depreciation	3,802	-	3,802
(Increase) Decrease in Assets:			
Receivables	742	(6,333)	(5,591)
Due from Other Funds	(57,035)	(23,911)	(80,946)
Other Assets	(10,353)	-	(10,353)
Increase (Decrease) in Liabilities:			
Accounts Payable	6,048	5,903	11,951
Salaries and Benefits Payable	115	-	115
Due to Other Funds	40	(2,407)	(2,367)
Due to Other Governments	-	(226)	(226)
Net Cash Used in Operating Activities	(43,114)	(28,701)	(71,815)
CASH FLOWS FROM INVESTING ACTIVITIES			
Increase in Investment Income	20,977	1,378	22,355
Net Cash Provided by Investing Activities	20,977	1,378	22,355
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	-	-	-
Net Cash Provided by Capital and Related Financing Activities	-	-	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(22,137)	(27,323)	(49,460)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	430,967	74,349	505,316
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 408,830	$ 47,026	$ 455,856

AGENCY FUNDS

PENSION AGENCY FUND -- The Pension Agency Fund accounts for the assets from the discontinued Pension Trust Fund that the Parish Council holds on behalf of others as their agent. The funds are due to former participants of the Pension Trust Plan or for administration of the distribution of the former Pension Trust Fund's assets. The Fund is presently contributing to the employees' deferred compensation plan.

SEVENTEENTH JUDICIAL DISTRICT DRUG COURT FUND -- The Seventeenth Judicial District Drug Court Fund accounts for the financial resources received from the U.S. Department of Justice to the Seventeenth Judicial District Drug Court for whom the parish is its' fiscal agent. This grant is to be used to establish and maintain a drug court to provide intensive outpatient treatment services to male and female non-violent drug abusing adults who commit misdemeanors and certain felony crimes.

DEPARTMENT OF HEALTH AND HOSPITALS DRUG COURT FUND -- The Department of Health and Hospitals Drug Court Fund accounts for the financial resources received from the Louisiana Department of Health and Hospital to the 17th Judicial Drug Court for whom the parish is its' fiscal agent. This agent is being used to maintain a drug court to provide intensive outpatient treatment services to male and female non-violent drug abusing adults who commit misdemeanors and certain felony crimes.

LAFOURCHE PARISH COUNCIL
AGENCY FUNDS

COMBINING BALANCE SHEET
December 31, 2000

ASSETS	600 Pension Agency Fund	114 Seventeenth Judicial Drug Court Fund	115 Department of Health and Hospitals Drug Court Fund	Total
CURRENT ASSETS				
Investment	$ 1,252	$ -	$ -	$ 1,252
Accounts Receivable	-	24,278	21,414	45,692
Total Current Assets	$ 1,252	$ 24,278	$ 21,414	$ 46,944
LIABILITIES				
Accounts Payable	$ -	$ 1,938	$ -	$ 1,938
Deferred Compensation Payable	-	-	-	-
Due to Other Funds	-	16,860	18,158	35,018
Due to Others	1,252	5,480	3,256	9,988
Total Liabilities	$ 1,252	$ 24,278	$ 21,414	$ 46,944

SCHEDULE 16

LAFOURCHE PARISH COUNCIL
AGENCY FUNDS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
December 31, 2000

	Pension Agency Fund	Seventeenth Judicial Drug Court Fund	Department of Health and Hospitals Drug Court Fund	Total
BALANCE AS OF JANUARY 1, 2000	$ 1,230	$ 11,692	$ 10,109	$ 23,031
Additions	22	235,954	111,587	347,563
Deductions	-	223,368	100,282	323,650
BALANCE AS OF DECEMBER 31, 2000	$ 1,252	$ 24,278	$ 21,414	$ 46,944

LAFOURCHE PARISH COUNCIL
SCHEDULE OF COMPENSATION PAID TO COUNCIL MEMBERS AND PARISH PRESIDENT
For The Year Ended December 31, 2000

The schedule of compensation paid council members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature Compensation of the council members is included in the legislative expenditures of the General Fund. In accordance with Louisiana Reviewed Statute 33:1233, the Council members have elected the monthly payment method of compensation. Under this method, council members receive $800 per month in-lieu of per diem payments.

Compensation paid the parish president is included in the executive expenditures of the General Fund. In accordance with the Lafourche Parish Home Rule Charter, the parish president's salary is $3,000 per month.

Charles Banta, III	$ 9,600
Joseph Fertitta	9,600
L. Phillip Gouaux	9,600
Jerry Jones	9,600
Daniel Lorraine	9,600
Darryl Marlbrough	9,600
Rhebb Rybiski	9,600
Roland Soignet	9,600
Lindel Toups	9,600
Gerald "Buzz" Breaux, Parish President	36,000
	$ 122,400

SUPPLEMENTARY FINANCIAL REPORTS SECTION

LAFOURHCE PARISH COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2000

Federal Granting Agency Recipient State Agency Grant Program	Grant Identification Number	Federal Catalog Number	Grant Revenues Received Cash Basis	Accrued (Deferred) December 31, 2000	Accrued (Deferred) December 31, 1999	Accrual Basis	Expenditures
Department of Agicultre:							
Pass Through Payments:							
Department of Education:							
Child and Adult Care Food Program	N/A	10.558	$ 172,836	$ 16,871	$ 13,009	$ 176,698	$ 176,698
Child and Adult Care Food Program - Headstart	N/A	10.558A	200,113	40,080	35,461	204,732	204,732
Louisiana Department of Agriculture and Forestry:							
Commodities Program	N/A	10.550	7,088	-	1,891	5,197	5,197
Total Department of Agriculture			380,037	56,951	50,361	386,627	386,627
Department of Commerce:							
Pass Through Payments:							
Department of Natural Resources:							
Coastal Zone Management Program Administrative Grants	NA97020162	11.419	60,800	22,901	22,500	61,201	61,201
Oakridge Park Handicapped Wharf	NA67OZ0271	11.419	9,000	-	-	9,000	9,000
Total Department of Commerce			69,800	22,901	22,500	70,201	70,201
Department of Housing and Urban Development							
Pass Through Payments:							
Division of Administration:							
Community Development Block Grants/State's Program - Des Allemands Water System	107800243	14.228	39,467	-	39,467	-	-
Department of Transportation:							
Pass Through Payments:							
Department of Transportation and Development:							
Urban Mass Transportation Capital and Operating Assistance Formula Grants - Passed Through to Lafourche Parish Council on Aging, Inc.	LA-18-X013/14	20.509	39,372	-	8,605	30,767	30,767
Department of The Energy:							
Pass Through Payments:							
Department of Social Services:							
Weatherization Program	370700386	81.042	2,891	3,131	1,427	4,595	4,595
Federal Emergency Management Agency:							
Pass Through Payments:							
Department of Public Safety and Corrections:							
Civil Defense - State and Local Emergency Management Assistance	N/A	83.503	20,093	5,165	4,585	20,673	20,673
Department Health and Human Services							
Direct Payments:							
Headstart	OSCH0396/09	93.600	2,489,560	267,775	199,144	2,558,191	2,558,191
Pass Through Payments:							
Department of Labor:							
Community Services Block Grant	99P0043	93.569	186,253	22,188	29,078	179,363	179,363
Department of Health and Hospitals							
Medicaid - Office of Community Action	03-05-0649		5,138	252	1,652	3,738	3,738
Department of Social Services:							
Low Income Home Energy Assistance Program	370800548	93.568	216,230	-	-	216,230	216,230
Wrap Around Child Care Program	559697	93.558	35,581	-	-	35,581	35,581
Total Department of Health and Human Resources			2,932,762	290,215	229,874	2,993,103	2,993,103
Total Federal Awards			$ 3,484,422	$ 378,363	$ 356,819	$ 3,505,966	$ 3,505,966

LAFOURCHE PARISH COUNCIL
LAFOURCHE PARISH, LOUISIANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2000

NOTE A

SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133

All Federal grant awards activities of the Lafourche Parish Council are included in the scope of the OMB Circular A-133. The United States Department of health and Human Services is the Parish's cognizant agency and the Louisiana Department of Social Services is the state cognizant agency for the single audit.

NOTE B

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the modified accrual basis of accounting. Accrued revenue at year-end represents entitlements not yet received. Deferred revenue at year-end represents funds received in excess of reimbursable expenditures incurred.

NOTE C

FEDERAL CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA numbers included in this report were determined based on the program name, review of grant contract information and the OMB's Catalogue of Federal Domestic Assistance.

NOTE D

RECONCILATION OF HEADSTART

The following reconciliation includes items "obligated", but not accrued as of December 31, 2000:

Federal Share of Headstart Expenses per Schedule of Expenditures of Federal Awards	$ 2,558,191
Expenses not Accrued in 2000 but charged to 2000 Grant	72,451
Federal Share of Net Outlays per Standard Form 269	$ 2,630,642

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF PRIMARY GOVERNMENT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the President and Member of the
LAFOURCHE PARISH COUNCIL
Thibodaux, Louisiana

We have audited the primary government financial statements of the **LAFOURCHE PARISH COUNCIL,** as of and for the year ended December 31, 2000, and have issued our report thereon dated June 2, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Council's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* described in the accompanying schedule of findings and questions costs as items 00-1 through 00-8.

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Affiliation with CPAmerica International

Internal Control Over Financial Reporting

In planning and performing our audit we considered the Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Council's primary government financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design and operation of the internal control over financial reporting that, in our judgment, could adversely affect the Council's ability to record, process, summarize, and report financial data consistent with the assertions of management in the primary council financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 00-9 and 00-10.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the primary council financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness. However, of the reportable conditions noted above, we consider item 00-10 to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Council in a separate letter dated June 2, 2001.

This report is intended for the information of the Lafourche Parish Council, Parish management, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties.

LaPorte, Sehrt, Romig & Hand

A Professional Accounting Corporation

June 2, 2001

Certified Public Accountants & Consultants
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the President and Member of the
LAFOURCHE PARISH COUNCIL
Thibodaux, Louisiana

Compliance

We have audited the compliance of **LAFOURCHE PARISH COUNCIL** (the Council), with the types of compliance requirements described in the United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2000. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Council's management. Our responsibility is to express an opinion on the Council's compliance based on our audit.

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 (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Council'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. Our audit does not provide a legal determination on the Council's compliance with those requirements.

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In our opinion **LAFOURCHE PARISH COUNCIL** complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

The management of the Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Council's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition affecting the Council's major federal programs is listed in the accompanying schedule of findings and questioned costs as item 00-10.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses. We consider item 00-10 to be a material weakness.

This report is intended for the information of the Lafourche Parish Council, Parish management, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties.

LaPorte, Sehrt, Romig & Hand

A Professional Accounting Corporation

June 2, 2001

LAFOURCHE PARISH COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year ended December 31, 2000

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Council for the year ended December 31, 2000.

2. Two reportable conditions noted during the audit of the financial statements are reported in Part B of the Schedule of Findings and Questioned Costs. One of the reportable conditions is considered to be material weakness.

3. Eight instances of noncompliance material to the financial statements of the Council were disclosed during the audit.

4. One material weakness relating to the audit of the major federal award programs of the Council was disclosed in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.

5. The auditor's report on compliance for the major federal award programs for the Council expresses an unqualified opinion.

6. Audit findings relative to the major federal award programs for the Council are reported in Part C. of this Schedule.

7. The programs tested as major programs included:

PROGRAM	CFDA No.
Child and Adult Care Food Program	10.558
Head Start	93.600

8. The threshold for distinguishing Types A and B programs was $300,000.

9. The Council was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

INSTANCES OF NONCOMPLIANCE

00-1 BID LAW

Condition: A piece of equipment costing approximately $22,000 was purchased without going through the formal bid process as required for purchases of equipment exceeding $15,000. Handwritten notes on the purchase order indicated two alternative vendors were contacted via the telephone; however, these vendors indicated that they could not supply this equipment.

Criteria: Louisiana Revised Statutes require that all purchases of equipment in excess of $15,000 be advertised and let by contract to the lowest responsible bidder who had bid according to the specifications as advertised.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

INSTANCES OF NONCOMPLIANCE (Continued)

00-1 BID LAW (Continued)

Effect: The Council is in violation of State bid law.

Cause: The Council does not have an effective system of oversight concerning public bid laws.

Recommendation: The Council should carefully monitor all purchases and ensure compliance with bid laws. The Council should place someone with appropriate authority in charge of monitoring all purchasing and in particular with purchases which fall under bid law. This duty would appropriately fall to a Council Administrator or an employee with a similar level of responsibility. This person should be up to date on all laws pertaining to the state bid laws and also make sure that all department heads are kept informed of required procedures. No purchases exceeding $15,000 should be made without the Parish Administrator and/or the Parish President authorizing them in writing.

00-2 BID LAW – EMERGENCY PURCHASE

Condition: The Council purchased a large piece of used equipment to improve drainage. The Parish President declared that this purchase was an emergency based on the approach of hurricane season, the lack of this type of equipment, and the need to improve drainage throughout the Parish. The Parish Council did not declare and publish the "emergency' as required by bid law.

Criteria: Louisiana Revised Statutes allow an exception to bid law " in cases of extreme public emergency where such emergency has been certified by the public entity" (governing authority) "and notice of such public emergency shall, within ten days thereof, be published in the official journal of the public entity proposing or declaring such public emergency."

Effect: The Council is in violation of State bid law.

Cause: The Parish President declared the purchase as an emergency in writing. The Parish President's stated reasons for this emergency purchase include the onset of Hurricane season, the need for this equipment as the Council did not own any, the limited availability of this particular piece of equipment, and the deteriorating condition of certain levees. The Parish Council disagreed and refused to declare the emergency.

Recommendation: The Parish President should not make "emergency" purchases as defined by bid law without proper declaration of the emergency situation by the Parish Council.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

INSTANCES OF NONCOMPLIANCE (Continued)

00-3 REPAIRS TO PUBLIC BUILDINGS

Condition: The Council initiated repairs to a fire damaged building with total cost in excess of $40,000 without consulting an architect.

Criteria: Louisiana Revised Statute 37:157 requires that repairs to public buildings exceeding $40,000 must be planned, designed, and overseen by a licensed architect, absent some exemption.

Effect: The Council is in violation of State law.

Cause: No effective oversight of State laws regarding significant repairs to buildings.

Recommendation: The Council should hire or designate an administrative person, such as a Parish Administrator, who is responsible for overseeing all public works contracts and is knowledgeable regarding the guidelines and procedures for public works projects under state and parish law.

00-4 COLLATERAL MAINTENANCE LEVELS

Condition: The Council had deposits at one financial institution that were not adequately collateralized by the financial institution.

Criteria: The bank deposits of the Council are required to be collateralized by the financial institutions holding them according to state law.

Effect: The Council is in violation of State law.

Cause: No employee is responsible for monitoring collateral maintenance levels.

Recommendation: A employee such as the Parish Administrator or Director of Finance should monitor collateral maintenance levels monthly.

00-5 BUDGET

Condition: No budget for 2001 has been adopted by the Parish Council.

Criteria: The Louisiana Local Government Budget Act requires the Council to prepare and adopt a comprehensive budget prior to the end of the fiscal year in progress. Failure to adopt the budget prior to the end of the fiscal year is a violation of Louisiana R.S. 14:134 subject to penalties therein. This failure also results in the automatic appropriation of 50% of the amounts appropriated for the prior fiscal year.

Effect: The Council is in violation of state law.

Cause: The Parish Council has not approved the 2001 Operating Budget as presented by the Parish President.

Recommendation: Adopt a budget annually in an open meeting as required by state law.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

INSTANCES OF NONCOMPLIANCE (Continued)

00-6 BOND COVENANTS

Condition: As noted above, no budget for 2001 has been adopted by the Parish Council.

Criteria: The Council has several outstanding bond issues that contain a covenant requiring the adoption of a budget prior to the start of a new fiscal year.

Effect: The Council is in violation of these covenants.

Cause: The Council has not approved the 2001 Operating Budget as required.

Recommendation: Adopt a budget annually in an open meeting as required by state law and bond covenants.

00-7 COOPERATIVE ENDEAVORS

Condition: The Council provides funding for several not-for-profit organizations operating in Lafourche Parish. However, the Council does not have a written cooperative endeavor agreement between the Council and the not-for-profit organizations describing how these organizations will provide benefit to the Council through this funding.

Criteria: The Louisiana Constitution, Article 7, Section 14 prohibits political subdivisions from lending or donating fund, property or things of value to any person, association, or corporation unless the political subdivision has entered into a cooperative endeavor agreement with the entity which indicates how the entity will utilize the funds or property and how it will benefit the political subdivision.

Effect: The Council is in violation of Article 7, Section 14 of the State Constitution.

Cause: Parish management indicated that a formal cooperative endeavor agreement was not necessary in the instances noted due to the nature of the funding being provided to the not-for-profit organizations.

Recommendation: A cooperative endeavor agreement should be entered into with all not-for-profit organizations and other entities that receive or will receive funding from the Council.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

INSTANCES OF NONCOMPLIANCE (Continued)

00-8 PARISH TRANSPORTATION FUND

Condition: The Council does not have a parishwide system of road administration. Currently, the Council has only capital improvement list pertaining only to those areas that are funded with dedicated sales taxes.

Criteria: Louisiana Revised Statute 48:755 requires parishes to adopt a parishwide system of road administration inclusive of parish roads within municipalities.

Effect: The Council is in violation of the Parish Transportation Fund.

Cause: There currently is no designated Director of Public Works who is responsible for developing the parishwide road administration system.

Recommendation: The Council should hire or appoint a Director of Public Works. This person would be assigned the duty of developing a parishwide road administration system that would be presented to the Parish Council for review and approval on an annual basis.

REPORTABLE CONDITIONS

00-9 ROAD CONSTRUCTION – OVERSIGHT

Condition: The Council has authorized Engineers hired by the Council but not employees who have an interest in road construction contracts to oversee the bid process and the projects as whole. There is a conflict of interest for these engineers to have a financial stake (up to 15% of the project) and yet act as agents of the Parish in the bid process.

Criteria: The Parish should exercise direct control over publicly financed road construction projects.

Effect: The Parish has virtually no internal control over the costs and legal issues regarding paving parish roads.

Cause: No Council employee is responsible for developing or at least verifying specifications in road construction contracts to be let. Additionally, no employee is making bid award decisions for these projects. Finally, no parish employee is overseeing the project to ensure change orders are accurate, necessary, and approved. As noted above, no Parish employee is adequately versed in and charged with ensuring compliance with public bid laws.

Recommendation: The Council should budget for and hire a qualified (licensed) person as the Parish Engineer to oversee all aspects of road construction and maintenance. If this is not possible, then the Council should contract with a licensed engineer to perform these duties independently of the contracts being awarded. This outside engineer should have no stake in the contract other than to ensure the best interests of the Parish are served.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

REPORTABLE CONDITIONS (Continued)

00-10 CONTROLS OVER DISBURSEMENTS

Condition: The control of requiring dual signatures on all checks has been rendered ineffective by allowing an employee of the finance department to stamp the Parish President's signature on checks using a machine. Additionally, the second signor on most checks has been signing the checks without reviewing the supporting documentation.

Criteria: Appropriate authorized individuals outside the finance department who are not involved in processing purchase orders or reconciling bank accounts should sign checks after reviewing documentation.

Effect: There are inadequate controls over disbursements.

Cause: The Parish President's signature machine was housed in the finance department and was being used by finance department employees. The second signer on most checks did not review or have access to supporting documentation.

Recommendation: Check signers should always review any supporting documentation for disbursements when practical. If necessary, due to the volume of checks being cut at once, a check signature machine may be used but only by an appropriate designee of the Parish President. The signature machine should be kept locked away with access limited to the President and his designee only.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

00-10 CONTROLS OVER DISBURSEMENTS

See above financial statement findings

LAFOURCHE PARISH COUNCIL
AUDITS PERFORMED BY OTHER ORGANIZATIONS
For The Year Ended December 31, 2000

Federal Financial Assistance Program: Weatherization Assistance Program

Agency Performing Audit: *Louisiana Department of Social Services, Office of Community Services*

Date Audit was Performed: January 5 and 6, 2000

Finding: The Council's Office of Community Action (OCA) has not updated its active waiting list as per WAP Manual Section 24-400, pages 78 through 82. The Council weatherized the units according to the date of the applications.

Management's Response: OCA will update information and create a valid waiting list.

Finding: In one of two case files reviewed, no priority ranking form was located.

Management's Response: A priority form has been completed for units weatherized and for all other units pre-inspected.

Finding: In two of two case files reviewed, the required pre-inspections and its components were not documented. A sketch of each unit and NEAT forms was done by OCA.

Management's Response: OCA will begin using the pre-inspection provided in the manual.

Finding: In one of two case files reviewed, a letter notifying the client of income eligibility was not completed. Also, in two of two case files reviewed, a letter notifying the clients of dwelling unit eligibility was not completed.

Management's Response: All files were provided with letters of notice of eligibility, as well a to all clients.

Finding: In two of two case files reviewed, the required post inspections and components were not documented.

Management's Response: OCA assures that the post inspection requested reflecting components from the manual by OCS will be used.

Finding: In two of two case files reviewed, OCS/WAP Form No. 11, Energy Audit Addendums, was not located. Mandatory blower door tests and carbon monoxide tests were not completed or documented. The completion and documentation of the blower door test and carbon monoxide test are mandatory as per OCS/WAP Manual Section 24-600, pages 17-24.

Management's Response: Copies of the of the blower door tests and carbon monoxide tests have been put in the case files. OCA promises to comply with blower door and carbon monoxide testing for future units weatherized.

Finding: OCA did not conduct procurement for labor this program year. Procurement for labor shall be conducted annually or in accordance with the options to renew clause in the subcontract.

Management's Response: OCA will conduct procurement for labor, vendors and will obtain approval from OCS for all sole source providers for future contracts. A bid package and MSDS sheet for all future purchases by the agency will be provided.

Federal Financial Assistance Program: Low Income Home Energy Assistance Program

Agency Performing Audit: Louisiana Department of Social Services, Office of Community Services

Date Audit was Performed: August 29, 2000 – September 1, 2000

Finding: In one of ten case records reviewed, OCS/LIHEAP Form No. 1, Items 38 and 39 were not signed by the client or the worker to document the date staff verified the applicant's information and date it was obtained from the applicant. Failure to obtain the client signature could result in disallowed costs.

Management's Response: OCA will comply with policy regarding signatures on applications.

Federal Financial Assistance Program: Child and Adult Care Food Program and Family Day Care Home Program

Agency Performing Audit: Louisiana Department of Education

Date Audit was Performed: During the Year Ended December 31, 2000

Finding: None.

Lafourche Parish Council

P.O. Drawer 5548 · Thibodaux, Louisiana 70302 · Telephone (504) 446-8427
Thibodaux (800) 834-8832 Fax 446-8459 · Raceland (800) 794-3160 Fax 537-7707

"Working Together, Progress Will Prevail"

Gerald J. "Buzz" Breaux, ***Parish President***

LAFOURCHE PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT OF FINDINGS
For The Year Ended December 31, 2000

SECTION 1 – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

FINDING 99-1 TRANSFERS TO PAYING AGENT FOR DEBT SERVICE

Condition: The Council was in violation of bond covenants associated with the 1994 Paving Certificates and the Certificates of Indebtedness Series 1994 regarding the timeliness of transfers for debt service.

Current Status: Resolved.

FINDING 99-2 RESERVE FUND FOR ROAD SALES TAX DISTRICT NO. 2

Condition: The Council was in violation of the covenant to establish a reserve fund and make annual deposits into the reserve fund on or before the 20th day of January of each calendar year during the period of January 2000 – 2008.

Current Status: Resolved.

FINDING 99-3 SEPARATION OF DUTIES – BANK RECONCILIATIONS

Condition: The accountant preparing the bank reconciliations was involved in cash receipting while being the supervisor over the purchasing and accounts payable function.

Current Status: Resolved.

FINDING 99-4 PURCHASING PROCEDURES

Condition: Proper budget approval when issuing purchase orders was not being obtained.

Current Status: Resolved.

Jerry Jones, **District 1**
Charles R. Bawta, **District 2**
Roland Soignet, **District 3**
Joseph "Joe" Fertitta, **District 4**
Rhebb R. Rybiski, **District 5**

Lindel Toups, **District 6**
L. Phillip Gouaux, II, **District 7**
Darryl Marlbrough, **District 8**
Daniel Lorraine, **District 9**

LAFOURCHE PARISH COUNCIL
SUMMARY SCHEDULE OF PRIOR AUDIT OF FINDINGS (Continued)
For The Year Ended December 31, 2000

FINDING 99-5 DISBURSEMENT CODING

Condition: Prior to the release of funds and signing of the check, the check vouchers are being reviewed for proper vendor, but the coding and/or dollar amounts are not being verified.

Current Status: Resolved.

FINDING 99-6 PERMIT OFFICE

Condition: The Council is not following Lafourche Parish Council Section 5:15, Permit Procedures, and Section 5:16, Variance Procedures, when issuing permits and variances.

Current Status: Unresolved – See corrective action plan.

SECTION 2 – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

FINDING 99-3 SEPARATION OF DUTIES – BANK RECONCILIATIONS

See above financial statement findings.

FINDING 99-5 DISBURSEMENT CODING

See above financial statement findings.

SECTION 3 – MANAGEMENT LETTER

PRIOR YEARS – FINDING 98-3 ROADS ACCEPTED INTO PARISH ROAD SYSTEM

Condition: The Council accepted roads into the parish system that were not in compliance with the criteria established in its own code of ordinances.

Current Status: Unresolved – See corrective action plan.

FINDING 99-7 COMPENSATED ABSENCES

Condition: There was one person on the compensated absences report showing negative leave.

Current Status: Resolved.

Lafourche Parish Council

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"Working Together, Progress Will Prevail"

Gerald J. "Buzz" Breaux, *Parish President*

June 29, 2001

Mr. Eric Bosch
LaPorte, Sehrt, Romig & Hand
110 Veterans Memorial Boulevard, Suite 200
Metairie, Louisiana 70005

RE: RESPONSE TO 2000 AUDIT FINDINGS

Dear Mr. Bosch:

The following is our response to the findings in the 2000 audit which was performed by your firm:

00-1 **Condition Found - Bid Law:** A piece of equipment costing approximately $22,000 was purchased without going through the formal bid process as required for purchases of equipment exceeding $15,000. Handwritten notes on the purchase order indicated that two alternative vendors were contacted via the telephone; however, these vendors indicated that they could not supply this equipment.

Response - The Administration feels that this is a Public Works project. The entire pump had collapsed and was destroyed. The Administration had to purchase a new pump from a vendor, who was the sole source for the needed pump. (See attached) There was little difference in price between having the pump repaired and purchasing a new pump, and the potential long-term use of the new pump versus the repair of the 35-year-old one is significant since the new pump will have a longer life. Time was of the essence because of heavy rainfall noted for the area and during the period of hurricane season. The pump had to be put into operation immediately.

00-2 **Condition Found - Bid Law-Emergency Purchase:** The Council purchased a large piece of used equipment to improve drainage. The Parish President declared that this purchase was an emergency based on the approach of hurricane season, the lack of this type of equipment, and the need to improve drainage throughout the Parish. The Parish Council did not declare and publish the "emergency" as required by bid law.

(continued on next page)

Jerry Jones, District 1
Charles R. Banta, District 2
Roland Soignet, District 3
Joseph "Joe" Ferlitta, District 4
Rhebb R. Rybiski, District 5

Lindel Toups, District 6
L. Phillip Gouaux, II, District 7
Darryl Marlborough, District 8
Daniel Lorraine, District 9

June 29, 2001
Page -2-

Response - Three attempts were made at public meetings to purchase the $35,000 drag line. The motion failed by a 5 to 4 vote by the Parish Council and when the President took office on January 12, 2000, the Parish did not own a drag line. The Administration has documented costs of constructing a particular drainage and levee project by contract which was in desperate need of repair during hurricane season at approximately $275,000. Due to the 2000 Budget expenditures, the parish could not afford to hire a contractor to do this project and the most cost effective measure was to purchase this used piece of equipment and hire an operator to perform the work. The Parish President declared the purchase as an emergency in writing. The Parish President's stated reasons for this emergency purchase include the onset of Hurricane season, the need for this equipment as the Council did not own any, the limited availability of this particular piece of equipment and the deteriorating condition of certain levees. The Parish Council disagreed and refused to declare an emergency.

The President was also advised by the Parish Attorney and the Parish's previous auditing firm as to the procedure to follow in the purchasing of this piece of equipment, including attempts to pass the Procurement Bid Law in resolution which failed in May of 2000. The Administration and the President shall make "emergency" purchases as defined by State Bid Law.

00-3 **Condition Found - Repairs to Public Buildings:** The Council initiated repairs to a fire damaged building with total cost in excess of $40,000 without consulting an architect.

Response - This building was destroyed by fire in the previous Administration in 1999 and the construction was in progress when the current Parish President took office. The Parish President plans to hire or designate an Administrative person, who is responsible for overseeing all public works contracts and is knowledgeable regarding the guidelines and procedures for public works projects under state and parish law. This can be accomplished upon approval of the 2001 Budget by the Council. Currently, we are operating on the 2000 Budget which does not have funding for an Administrator's position. We will adhere to Revised Statute 37:157.

00-4 **Condition Found - Collateral Maintenance Levels:** The Council had deposits at one financial institution that were not adequately collateralized by the financial institution.

Response - An employee in the Finance Department has been assigned for monitoring collateral maintenance levels monthly.

(continued on next page)

00-5 **Condition Found - Budget:** No budget for 2001 has been adopted by the Parish Council.

Response - The Parish President will continue to present a budget for 2001 to the Parish Council for approval. The Administration will monitor spending and take action in regards to the automatic appropriation of 50% as required by law (State Statute R.S. 39.1312) while continuing operations on the 2000 budget. At a public open meeting on June 26, 2001, the Parish Council again rejected the 2001 Maintenance and Operations Budget by a 5 to 4 vote.

00-6 **Condition Found - Bond Covenants:** As noted above, no budget for 2001 has been adopted by the Parish Council.

Response - The Council has not adopted a budget prior to the start of 2001. The Administration agrees that the Council is in violation of these covenants. The Administration will continue to present the 2001 budget and recommend approval by the Parish Council.

00-7 **Condition Found - Cooperative Endeavors:** The Council provides funding for several not-for-profit organizations operating in Lafourche Parish. However, the Council does not have a written cooperative endeavor agreement between the Council and the not-for-profit organizations describing how these organizations will provide benefit to the Council through this funding.

Response - The Administration will adhere to Article 7, Section 14 of the Louisiana Constitution and will submit all cooperative endeavor agreements to the Council for approval prior to funding.

00-8 **Condition Found - Parish Transportation Fund** - The Council does not have a Parish-wide system of road administration. Currently, the Council has only capital improvements lists pertaining only to those areas that are funded with dedicated sales taxes.

Response - The Administration disagrees with this instance of noncompliance because the Parish-wide Transportation Funds are being used for repairs and maintenance and not for resurfacing or constructing of roads. Lafourche Parish has a 1% sales tax for construction and resurfacing of public roads.

(continued on next page)

00-9 **Condition Found - Road Construction-Oversight:** The Council has authorized Engineers hired by the Council but not employees who have an interest in road construction contracts to oversee the bid process and the projects as whole. There is a conflict of interest for these engineers to have a financial stake (up to 15% of the project) and yet act as agents of the Parish in the bid process.

Response - The Administration accepts the recommendation stated by the Auditor to contract with a licensed engineer to perform these duties independently of the contracts being awarded and hire a parish employee who is adequately versed in and charged with ensuring compliance with public bid laws upon approval of the 2001 budget.

00-10 **Condition Found - Controls over Disbursements:** The control of requiring dual signatures on all checks has been rendered ineffective by allowing an employee of the finance department to stamp the Parish President's signature on checks using a machine. Additionally, the second signor on most checks has been signing the checks without reviewing the supporting documentation.

Response - The Administration has locked the signature machine away with access limited to the President and his designee only. All employees with signature authority have been directed to review supporting documentation for disbursements prior to signing checks.

99-6 **Condition Found:** This finding was an instance of noncompliance involving the failure of the Parish to follow Parish Ordinances in the granting of permits and variances.

Response - The Administration agrees with prior auditors findings. The Parish President will again bring it to the attention of the Parish Permits Committee and will recommend that Ordinance No. 2053 be followed.

Concerning audit finding #98-03, enclosed is a copy of a management letter dated September 6, 2000 responding to Mr. Daniel Kyle and a copy of the "Schedule of Prior Year Findings." The current Council has made numerous attempts on acceptance of private streets by resolutions by a vote of 5-4. Ordinances were then adopted by the Council to accept private streets when the Parish President didn't adhere to resolutions. Those ordinances in non-compliance with the requirements of accepting roads into the parish system have been vetoed (Reference Ordinance #1240, attached). This practice is continuing as of June 26, 2001 with an attempt to accept approximately thirty private streets by ordinance at an open public meeting.

(continued on next page)

If you have any questions, please do not hesitate to call.

Sincerely,

LAFOURCHE PARISH COUNCIL

Gerald "Buzz" Breaux

Gerald "Buzz" Breaux
Parish President

amt

Attachments

LAFOURCHE PARISH COUNCIL
PURCHASE REQUISITION

Ordered 10/9

Vendor: Quality Industries
P.O. #: 03824
Fund/Acct.#: Drainage
Fund Acct.#:
Fund Acct.#:

Vendor #: 438021
P.O. Issue Date: 10/9/00
Location/Classroom Code: Reg C
Ship To: Lockport
Received By:

Item	Qty	Description	Job Description	Unit Price	Amount
	1	30" Vertical pump	T-Bois Allemand		21913
		Bollinger			
		Can't supply			
		B&M			
		Can only repair			
		Can't do anything with			
		Leech			
		Can't supply with new pump			
				TOTAL	21,913

For Classroom Use:

Classroom Supplies/Office Supp.	430222-321	$	Maint/Repair Occupancy	430222-264	$
Kitchen Supplies	430222-325	$	Equipt/Maint/Repair-Admin	430222-265	$
Cleaning Supplies	430222-329	$	Equipt/Maint/Repair-Prog	430222-266	$
Child Travel-Field Trips	430222-413	$	Office/Copying/Postage-Adm.	430222-311	$
Parent Activities Travel	430222-4[illegible]	$	Other Supplies-Prog	430222-312	$
For Office Use:			Supplies-Equip >$10,000	430222-328	$
Vehicular (Operating Expense)	430222-327	$	Other		$
Vehicular Maint/Repair	430222-263	$			

Lesny Lauper
Requisitioned By/Date Requisitioned:

Sidney Bonvillan
Authorized Signature/Date Approved:

REVISED 1/

[redacted]

09:38A Region C 532-8665 P.01

LAFOURCHE PARISH COUNCIL
PURCHASE REQUISITION

Vendor: Tidewater Dock, Inc
P.O. #: 4135
Fund Acct.#: Drainage
Fund Acct.#: 104-4203-00-200
Fund Acct.#:

Vendor #: 50407
P.O. Issue Date: ~~10/31/00~~ 11/1/00
Location/Classroom Code: Ro, C
Ship To: Lo Sport
Received By:

Item	Qty	Description	Job Description	Unit Price	Amount
		Labor/Equipment to install pilings, sill, set up pump/discharge pipe. Will supply pilings and sill. Weld discharge pipe	T-Bois Allemand		4970.00
		Sward Berg $8,652.00			
		No other Vendor available in our area			
				TOTAL	4970.00

Classroom Use:					
Classroom Supplies/Office Supp.	430222-321	$	Maint/Repair Occupancy	430222-264	$
Kitchen Supplies	430222-325	$	Equip/Maint/Repair-Adm.	430222-265	$
Cleaning Supplies	430222-329	$	Equip/Maint/Repair-Prog	430222-266	$
Travel-Field Trips	430222-4[illegible]	$	Office Copying Postage-Adm.	430222-311	$
Activities/Travel	430222-[illegible]	$	Other Supplies-Prog	430222-312	$
Office Use:			Supplies-Equip PS (0,000)	430222-328	$
Operating Expenses	430222-327	$	Other		$
Maint/Repair	430222-363	$			

Leroy Pourciau
Requisitioned By Date Requisitioned

Sidney Bonvillon 11/1/00
Authorized Signature Date Approved

REVISED

TERMS:
DELINQ
INTERES

Lafourche Parish Council

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Gerald J. "Buzz" Breaux, *Parish President*

"Working Together, Progress Will Prevail"

MEMO

TO: RANDY TABOR
FINANCE MANAGER

FROM: GERALD "BUZZ" BREAUX
PARISH PRESIDENT

Gerald "Buzz" Breaux

DATE: MAY 10, 2000

RE: EMERGENCY PURCHASE OF EQUIPMENT:
1972 98-LINK BELT DRAGLINE

Let this memo serve as authorization for the emergency purchase of a 1972 98-link belt dragline. The immediate purchase of this piece of equipment is necessary because of the urgent need to address the deteriorating "quicksand-like" levee extending from Larose to Valentine. There is a threat of waters from Bayou Blue with high tides that could enter the 40 Arpent Canal, which would cause tremendous flooding in large areas from Larose to Lockport.

Also, dredging of the 40 Arpent Canal is necessary before the approaching hurricane season arrives in order to provide for a deeper, cleaner reservoir so that water can travel to the pump station in a more efficient manner. In addition, elevating the current levee system along the 40 Arpent Canal is necessary because in some areas, there is an approximate 4- to 5-foot drop in the levee. Immediate elevation of the levee system is necessary due to rising tides and the approaching hurricane season.

If you have any questions, please do not hesitate to call.

amt

Jerry Jones, District 1
Charles R. Dantz, District 2
Roland Soignet, District 3
Joseph "Joe" Fertitta, District 4
Rhebb R. Rybiski, District 5

Lindel Toups, District 6
L. Phillip Gouaux, II, District 7
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Lafourche Parish Council

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"Working Together, Progress Will Prevail"

Gerald J. "Buzz" Breaux, *Parish President*

September 6, 2000

Dr. Daniel G. Kyle, CPA, CFE
Secretary
Legislative Audit Advisory Council
State of Louisiana
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Dr. Kyle:

In response to correspondence dated August 11, 2000, I will explain the remedial action taken to address the audit findings and comments for the Lafourche Parish Council audit for the period ending December 31, 1999.

Internal Control and Compliance Report:

- Bank Reconciliations/Separation of Duties - The accountant preparing the bank reconciliations is no longer involved with cash receipts or the supervision of personnel in the purchasing and payables section. These duties have been reassigned to other employees through departmental restructuring. During the restructuring, particular attention was given to internal control, and we now feel that the Parish is in full compliance.

- Purchasing Procedures - Budget line items are amended as necessary to avoid the need for manual overrides in the computer system. In the event that a manual override is necessary before the actual budget adjustment is posted or budget amendment is approved, one of three designated employees must review and approve the override prior to the clerk inputting the data. Manual overrides are only allowed for mandated items such as Coroner's expenses or unforseen increases. Under no circumstance is a manual override allowed that will place the fund in a deficit situation.

Jerry Jones, District 1
Charles R. Danta, District 2
Roland Soignet, District 3
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Lindel Toups, District 6
L. Phillip Geaux, II, District 7
Darryl Marlbrough, District 8
Daniel Lorraine, District 9

- Permit Variances - The Council did not have a Permits Committee in 1999. In 2000, the Permits Committee was reestablished by an ordinance which stated that the Code of Ordinances will be amended to "enact provisions to create a Permit Committee for all permits." To date, this Permit Committee has been inactive relative to the issuance or review of permits. The Council Chairman indicated in the meeting minutes that "the process should continue like it is now and this item will come back to committee." The administration will ask the council for written clarification on this ordinance. Also, all variance requests will be forwarded to the Lafourche Parish Permits Committee for approval.

Management Letter:

- Roads Accepted Into the Parish Road System - Previous Administrations and the Parish Legal Advisors have warned the Council against acceptance of sub-standard streets which is in violation of the Parish's ordinance establishing minimum criteria for the acceptance of streets. A copy of our legal advisor's latest warning that was forwarded to the Council is attached for your review. The new Administration has repeatedly cautioned the Parish Council against acceptance of private streets into the Parish system, and on two occasions I have had to veto the acceptance of sub-standard private streets. After these vetoes, the Council has attempted to circumvent the law by passing resolutions to accept extensions of streets. On one occasion a resolution was passed to enter into a Cooperative Endeavor Agreement (attached) with the residents on a private street so that the Council could "upgrade and maintain" the street. The resolution states that the road was donated to the Parish, but there are no public records to indicate that the Parish ever accepted the street. The Council repeatedly claims that these streets are extensions of existing subdivisions or have been maintained with Parish equipment and therefore should be accepted. However, a review of the list of Ordinances (also attached) which were passed by the Council between March 10, 1998 and September 14, 1999 indicates that there is a serious problem. This is not an occasional acceptance of a 50 foot extension. In one ordinance the Council accepted 3.62 miles of streets. Another indicates the acceptance of 4,925 feet. Our legal advisor is in agreement that these ordinances violate the law. Any assistance that your office can provide in clearing up this situation would be appreciated.

If I can provide any additional information, please do not hesitate to contact me.

Sincerely,

Gerald "Buzz" Breaux

Gerald "Buzz" Breaux
Parish President

LaPorte
Sehrt
Romig
&
Hand
Certified Public Accountants & Consultants

RECEIVED
LEGISLATIVE AUDITOR
2001 JUL -2 AM 11:46

June 2, 2001

To the **Lafourche Parish Council**
Lafourche Parish, LA

We have audited the financial statements of **Lafourche Parish Council** as of and for the year ended December 31, 2000, and have issued our report thereon dated June 2, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-133.

As part of our examination, we have issued our report on the financial statements, dated June 2, 2001, and our report on internal control and compliance with laws, regulations, and contracts dated June 2, 2001.

During the course of our examination, we became aware of the following opportunities to strengthen internal controls.

00-11 Road Projects Change Orders – Cost Added

As part of our audit procedures, we obtained information regarding a change order approved by the Parish President in excess of $100,000. Based on a review of the circumstances in this case and upon a review of applicable bid law, it does not appear that this contract change is a technical violation of state bid laws. However, based on the current political climate in Lafourche Parish, we recommend that any public works project with change orders in excess of $100,000 should either be let out for bid again as separate projects or be approved by both the Parish President and the full Parish Council.

A Professional Accounting Corporation
110 Veterans Memorial Boulevard, Suite 200, Metairie, LA 70005-4958 (504) 835-5522 FAX (504) 835-5535
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E-Mail Address: laporte@laporte.com Internet Address: http://www.laporte.com/
Member of AICPA Division for CPA Firms-Private Companies Practice Section and SEC Practice Section
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00-12 Road Projects Change Orders – Road(s) Added

As part of our audit procedures, we obtained information regarding a change order approved by the Parish Council involving a fairly significant addition to an existing road project. Based on a review of the circumstances in this case and upon a review of applicable bid law, it does not appear that this change is a technical violation of state bid laws. However, based on the current political climate in Lafourche Parish, we recommend that any change orders which add any significant length to project roads or add additional roads not in the original bid specifications should either be let out for bid as separate projects or be approved by both the Parish President and the full Parish Council.

The purpose of these two recommendations is to reduce the risk of an actual or perceived violation of public bid laws. In other words, we recommend a very strict interpretation of the state bid law as it applies to change orders associated with public works contracts.

* * * * * * * *

We thank your for the cooperation and assistance extended to us by the personnel of the Lafourche Parish Council during our audit. We would be pleased to discuss any questions or concerns you may have about these comments.

Lafarte, Schut, Romig & Hand

A Professional Accounting Corporation