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Comprehensive Annual Financial Report

For The Year Ended
December 31, 2001

Terrebonne Parish Consolidated Government

Houma, Louisiana

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/31/02

Prepared by:

Finance Department, Division of Accounting

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Terrebonne Parish Consolidated Government

December 31, 2001

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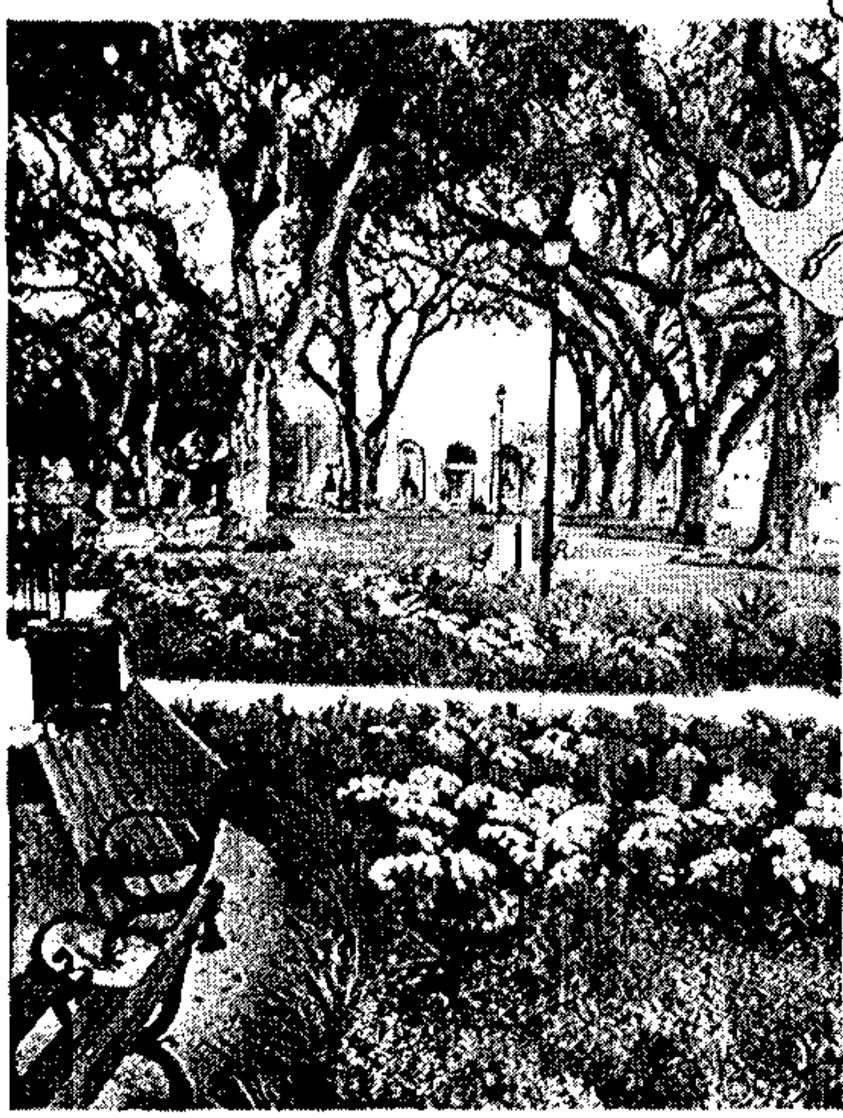

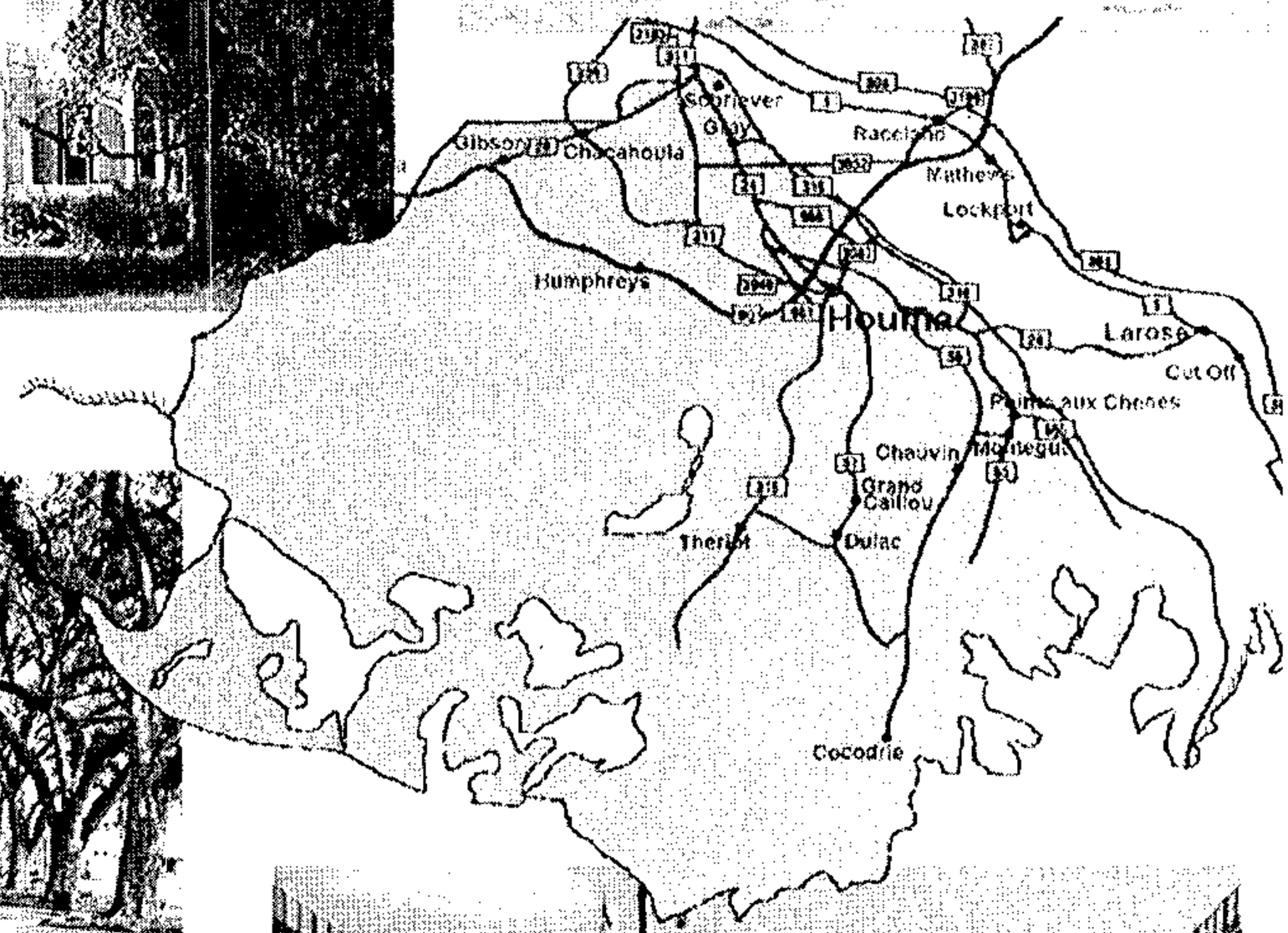

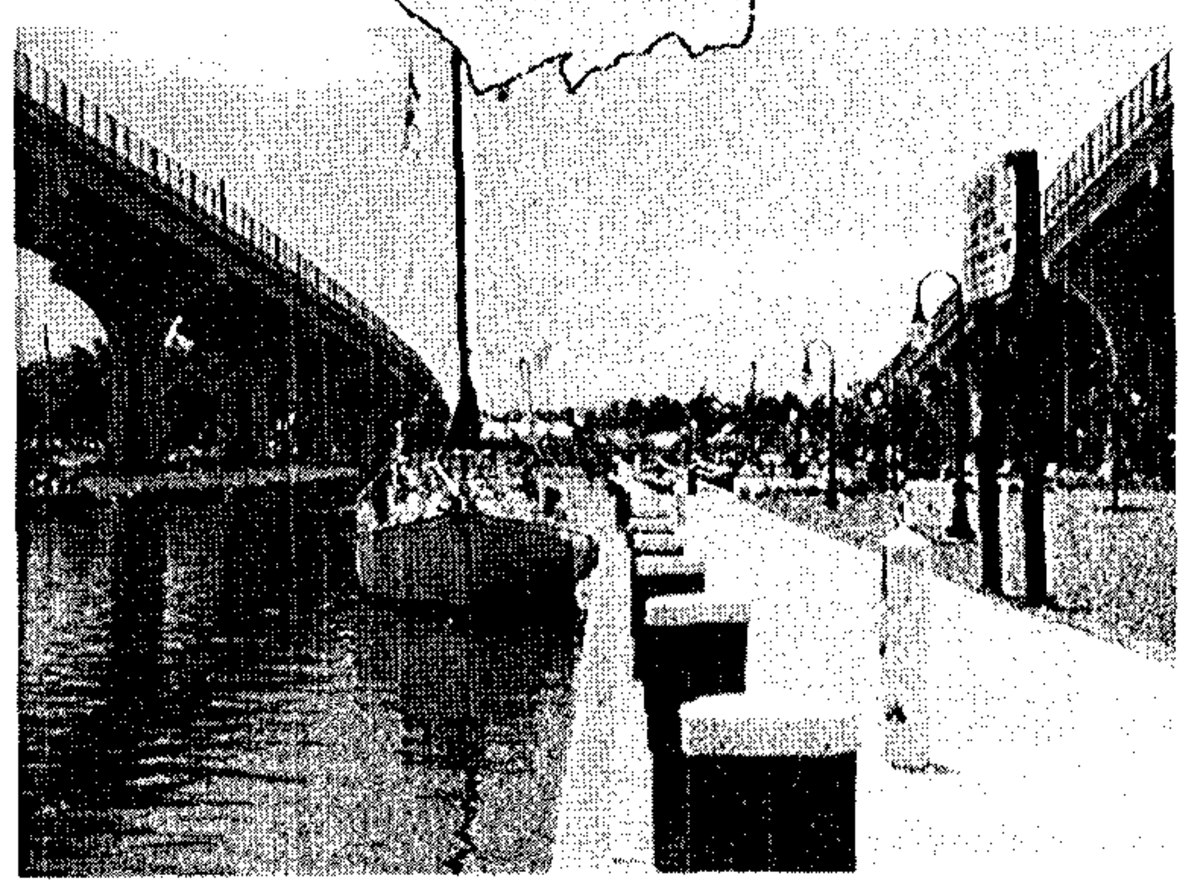

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TERREBONNE PARISH CONSOLIDATED GOVERNMENT

June 3, 2002

To the Honorable Parish President, Members of the Parish Council
And the Citizens of Terrebonne Parish, Houma, Louisiana

The Comprehensive Annual Financial Report of the Terrebonne Parish Consolidated Government (Parish Government) for the year ended December 31, 2001, is hereby submitted as mandated by the Home Rule Charter. The Home Rule Charter requires that the council shall provide for an annual independent postaudit, and such additional audits as it deems necessary, of the accounts and other evidence of financial transactions of the Parish Government, including those of all Parish Government departments, offices or agencies. Audits may be performed by the State or the Council may designate a private auditor to perform such audits. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds, account groups and component units of the Terrebonne Parish Consolidated Government. All disclosures necessary to enable the reader to gain an understanding of the Terrebonne Parish Consolidated Government's activities have been included.

THE REPORT

The Comprehensive Annual Financial Report is designed to assist and guide the reader in understanding its contents. The report is presented in five sections:

1. ***The Introductory Section***, which is unaudited, includes a table of contents, this letter of transmittal, an organizational chart and a list of the Terrebonne Parish Consolidated Government's elected officials, appointed officials, and accounting division staff.
2. ***The Financial Section*** includes the Independent Auditor's Report, and Parish Government's general-purpose financial statements, including explanatory notes thereto.
   a. ***The Supplemental Information Section*** includes the combining, individual fund and General Fixed Asset Account Group statements.
   b. ***The Other Supplemental Information Section*** contains various schedules of the following: Uniform Financial Reporting Standards for Public Housing Authorities (Financial Data Schedules); Compensation Paid to the Parish Council; and Utilities Fund: Property, Plant and Equipment.
3. ***The Statistical Section***, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis, also included are tables of Insurance In Force and Utility Customers.

The Terrebonne Parish Consolidated Government is required to provide for an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget's Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Information related to this single audit, including a schedule of expenditures of federal awards, and the independent auditor's reports on internal controls and compliance with applicable laws and regulations is included in a separately issued Single Audit Supplementary Financial Report.

THE REPORTING ENTITY

The Terrebonne Parish Consolidated Government includes all the funds and account groups of the Primary Government (i.e., the Terrebonne Parish Consolidated Government as legally defined), as well as all of its component units. Component units are legally separate entities for which the Primary Government is financially accountable. The Primary Government includes the financial activities of the Parish Administration, Public Works (Government Buildings, Engineering, Centralized Fleet Maintenance, Drainage, Roads and Bridges and Public Transit), Human Resources and Risk Management. Utilities (Electric, Gas, Solid Waste and Liquid Wastewater), Pubic Safety (City Police, City Fire, Juvenile Detention, Adult Jail and Emergency Preparedness), Finance (Accounting, Customer Service, Information Systems and Purchasing), Parks and Recreation, Civic Center, Planning and Zoning, Housing and Human Services, Cultural Resources and Economic Development and Legal. A complete discussion of the Terrebonne Parish reporting entity is provided in the Notes to the Financial Statements (No. 1, "Summary of Significant Accounting Policies").

The Parish of Terrebonne is a local governmental subdivision which operates under a Home Rule Charter and, subject to said Charter, is authorized as hereinafter provided to exercise any power and perform any function necessary, requisite or proper for the management of its local affairs. The plan of government provided by this Home Rule Charter shall be known as the "President-Council" form of government.

Terrebonne Parish is the second largest parish in Louisiana, and is situated in the southern part of the state, in the heart of Cajun country. Terrebonne Parish has a total area of 2,067square miles consisting of 987 squares miles of land and 1,070 miles of water. The latest census of 2000 reports a population of 104,503, an increase of 7,521 (7.75%) over 1990.

The Management: The legislative power of the parish government consists of nine members elected to a four (4) year term, with a maximum of three consecutive terms. One (1) council member is elected from each district. The Parish President is an elected official serving as the chief executive officer over all departments, offices and agencies of the Parish Government, except as otherwise provided by the Charter. The President is elected at large for a four-year term, with a maximum of two consecutive terms.

For the year ended December 31, 2001, the Parish President appointed department heads subject to the approval of the Parish Council for the following major departments, and served at the pleasure of the President:

Administration	Public Works
Finance	Human Resources and Risk Management
Utilities	Parks and Recreation
Planning and Zoning	Civic Center
Housing and Human Services	Cultural Resources and Economic Development
Public Safety	Legal

The Reporting Standards: The Terrebonne Parish accounts are organized as funds and account groups. Each fund is a separate accounting entity with its own self-balancing set of accounts; assets, liabilities and fund equity. Following are the titles of these funds and account groups with a brief description.

Governmental Funds:

The ***General Fund*** is the general operating fund of the Parish. It is used to account for all financial resources traditionally associated with government, which are not required to be accounted for in another fund.

The ***Special Revenue Funds*** are used to account for revenues derived from specific tax, grants of other restricted revenue sources. Local legislation, state or federal statues specify the uses and limitations of each Special Revenue Fund.

The ***Debt Service Funds*** are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs.

Capital Projects Funds are used to account for financial resources to be used for construction of major capital projects.

Proprietary Funds:

The ***Enterprise Funds*** are used to account for operations financed and operated in a manner similar to private business enterprises. The intent is that costs of goods or services to the general public on a continuing basis be financed primarily through user charges.

The ***Internal Service Funds*** are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of our government, on a cost-reimbursement basis.

Fiduciary Funds:

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

General Fixed Assets Account Group:

Fixed assets of the Parish, other than those accounted for in the proprietary funds, are accounted for in the General Fixed Assets Account Group. General Fixed Assets in the amount of $84,704,102 as included in this report, exclude the Parish's infrastructure.

General Long-Term Obligations Account Group:

All long-term obligations of the Parish, except that accounted for in the proprietary funds, are accounted for in this account group. These obligations include bonds payable of $49,348,307; the landfill closure of $4,589,734 and compensated absences of $699,786 due to employees in non-proprietary funds.

Basis of Accounting: The basis of accounting used by the Parish is in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units and is consistent with GASB Codified Section 100, "Basis of Accounting". All governmental funds are accounted for using the flow of current financial resources measurement focus. The modified accrual basis of accounting is utilized for the governmental and agency funds. Revenues are recognized when they are susceptible to accrual; that is, both measurable and available. Expenditures are recognized when the related liability is incurred, except for interest on long-term obligations which is recorded when due. Budgets are adopted on a basis consistent with GAAP.

A complete discussion of the Parish's accounting basis is provided in Note 1 to the General-Purpose Financial Statements.

ECONOMIC CONDITION AND OUTLOOK

In the second year of the new century Terrebonne Parish continues to slowly prosper. We recognize the unique potential of our area, and seek to preserve our culture and heritage even as we seek to share it with the rest of the country. The major industries include oilfield, seafood, marine, shipbuilding and medical (our newest addition to major status) enjoy impressive growth in the Parish. These industries are major employers of the Parish's labor force.

"Metro Houma Improves National Business Ranking"

By Mart J. Black, Editor-in-chief
The Pride of Terrebonne
Volume 3, Issue 3 June, 2002

The 2002 Forbes/Milken Institute ranking of the best places for business and careers places the Houma-Thibodaux area in the top 25% of the nation's 200 largest metropolitan areas. The 33rd ranking is a considerable improvement compared to last year's ranking of 80th according to Forbes magazine. The study conducted by the Milken Institute ranked the areas based on "*growth in jobs and earned income, plus a measure of activity critical technologies that foster future growth*". The five job and salary categories measure overall economic activity while other categories reflect activity within the technology sectors, which according to Forbes.com, are the "*primary drivers of economic growth*".

Each metro's score is based on the following categories:

- 5-Year Salary Growth (2000 value)
- 1-Year Salary Growth (2000 Value)
- 5-Year Job Growth
- 1-Year Job Growth
- 1-Year High-Tech GDP Growth
- High-Tech Concentration 2001
- 5-Year High-Tech GDP Growth
- Job Momentum
- Number Of Tech Clusters 2001

An explanation provided by the Forbes Website for each of the above categories is as follows:

5-Year Salary Growth
Wage and salary growth over the most recent five-year period available. This reflects sustained gains in earnings power.

1-Year Salary Growth
Most recent annual wage and salary growth. This reflects momentum in the region.

5-Year Job Growth
Job growth over the most recent five-year period. Sustained gains are reflected.

1-Year Job Growth
Most recent annual job growth. Momentum is reflected.

1-Year High-Tech GDP Growth
Clustering growth in the latest annual period.

High-Tech Concentration
This column measures the degree to which a region's economic output is concentrated in high-tech clusters, relative to the national average.

5-Year High-Tech GDP Growth
Growth of such clustering over a five-year period.

Job Momentum
A 3-month moving employment average based on the most recent quarterly employment figures.

Number Of Tech Clusters
Breadth of high-tech clusters in a region.

An impressive observation according to this table from the Forbes Website, is Houma-Thibodaux's ranking as the highest area in the State of Louisiana.

2002 Rank	City, State	Rank: 5-yr Salary Growth	Rank: 5-yr Job Growth	Rank: 5-yr high-tech GDP Growth	Population/thou	2001 Rank
33	Houma,LA	32	50	169	195	80
70	Lafayette,LA	101	121	232	377	159
110	Baton Rouge,LA	74	114	192	579	107
165	Shreveport-Bossier City,LA	180	218	196	378	185
168	New Orleans,LA	266	251	225	1,305	194
198	Lake Charles,LA	163	241	262	181	193

Source: http://www.forbes.com

The **Houma-Terrebonne Civic Center** announced in 2001 its first-ever tenant to its booking calendar, which is projected to increase economic impact, sales tax, facility revenue, and quality of life for Terrebonne Parish citizens. The Bayou Bucks, the area's first professional indoor football franchise and the newest addition to the National Indoor Football League, will add seven home football games to the Civic Center's summer calendar. Out-of-town fans traveling with visiting teams from Lake Charles, LA, Austin, TX, Enid, OK, Biloxi, MS, Winston Salem, NC, and Tupelo, MS and the Bayou Bucks local operations are expected to have an indirect economic impact over $1 million spent in the community for goods and services required by this new sports franchise.

Overall, the Houma-Terrebonne Civic Center has hosted 479 event days bringing in a total of 742,280 guests. New events to the 2001 calendar included the Professional Bull Riders Pro Circuit Series, The Temptations in Concert, the American Institute of State Architects Convention, Professional Boxing and The Nutcracker.

Under the guidance of the **Department of Cultural Resources and Economic Development,** the parish is working with a nine-member steering committee to develop the EPSCOT (Experimental Plan to Stimulate Competitive Technologies) report to guide economic development strategies in Louisiana in conjunction with Nicholls State University and University of Louisiana at Lafayette.

A partnership between Terrebonne Parish and local business leaders joined together to finance an $83,500 economic-development master plan. The Parish, Houma-Terrebonne Chamber of Commerce and South Central Industrial Association have each contributed to the project that will seek ways of inviting new industry and enhance existing businesses.

Some of economic indicators on the next page have reflected the past growth and future potential growth of our Parish.

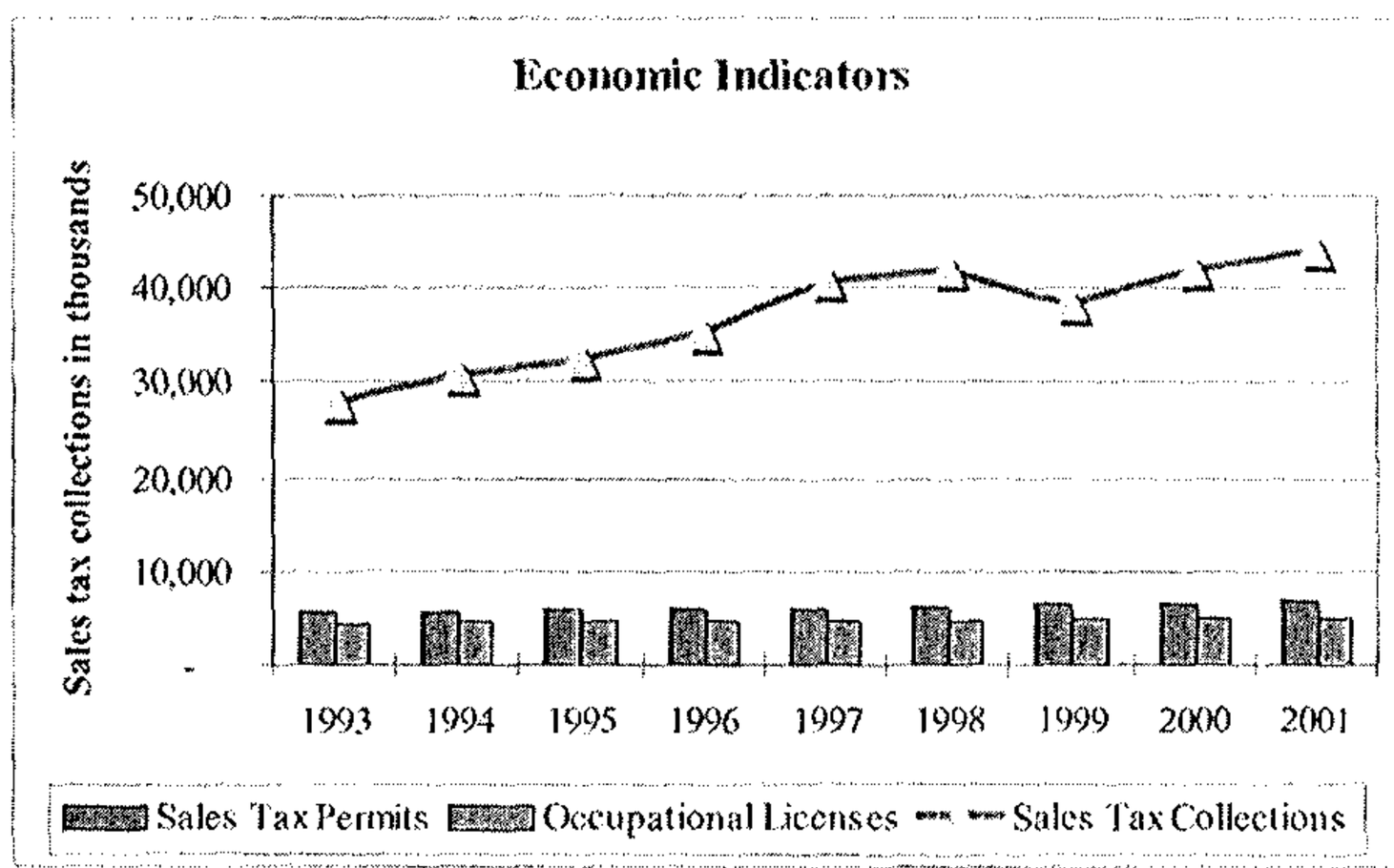
Economic Indicators:

Year	Accounts Registered: Sales Tax Permits	Annual % Growth	Occupational Licenses	Annual % Growth	Gross Sales Tax Collections		Annual % Growth
1993	5,595		4,424		$27,888,305		
1994	5,619	0.43%	4,519	2.15%	30,737,536		10.22%
1995	5,796	3.15%	4,636	2.59%	32,354,546		5.26%
1996	5,926	2.24%	4,593	-0.93%	40,181,320	*	8.76%
1997	6,021	1.60%	4,738	3.16%	55,899,026	**	15.84%
1998	6,174	2.54%	4,732	-0.13%	62,219,210	***	2.89%
1999	6,367	3.13%	4,993	5.52%	58,774,824	***	-9.13%
2000	6,534	2.62%	5,039	0.92%	64,232,535	***	9.71%
2001	6,726	2.94%	4,983	-1.11%	67,920,058	***	9.29%

* In 1996, the Terrebonne Parish School Board levied a 1% sales tax which generated gross collections of $4,991,556 in 1996, $14,521,575 in 1997, $15,075,544 in 1998, $13,815,668 in 1999, $15,013,117 in 2000 and $15,974,731 in 2001. This tax was not included in the formula calculating the annual percentage of growth for 1996 through 2001.

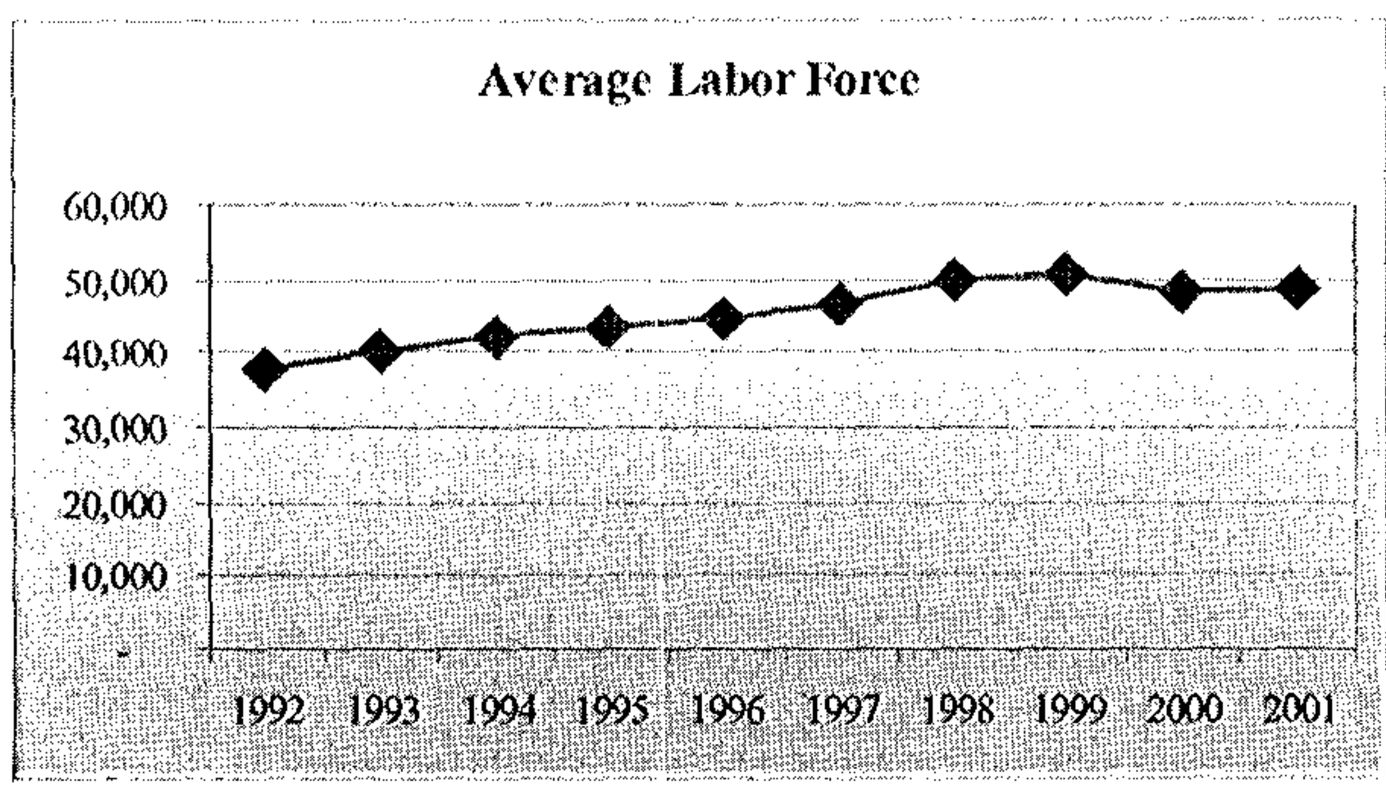
** In 1997, the Terrebonne Parish Sheriff's Office levied a ¼% sales tax, which generated $614,707 in 1997, $3,742,678 in 1998, $3,432,374 in 1999, $3,717,110 in 2000 and $3,991,983 in 2001. This tax was not included in the formula calculating the annual percentage of growth for 1997 through 2001.

*** In 1998, the Terrebonne Parish Consolidated Government levied a ¼% sales tax, which generated $1,460,168 in 1998, $3,415,866 in 1999, $3,692,457 in 2000 and $3,985,457 in 2001. This tax was not included in the formula calculating the annual percentage of growth for 1998 through 2001.



According to the Louisiana Department of Labor, the annual average rate of local unemployment within Terrebonne Parish decreased to an average of 3.8% in 2001 and the average labor force decreased to 48,800 as reflected in the following chart.

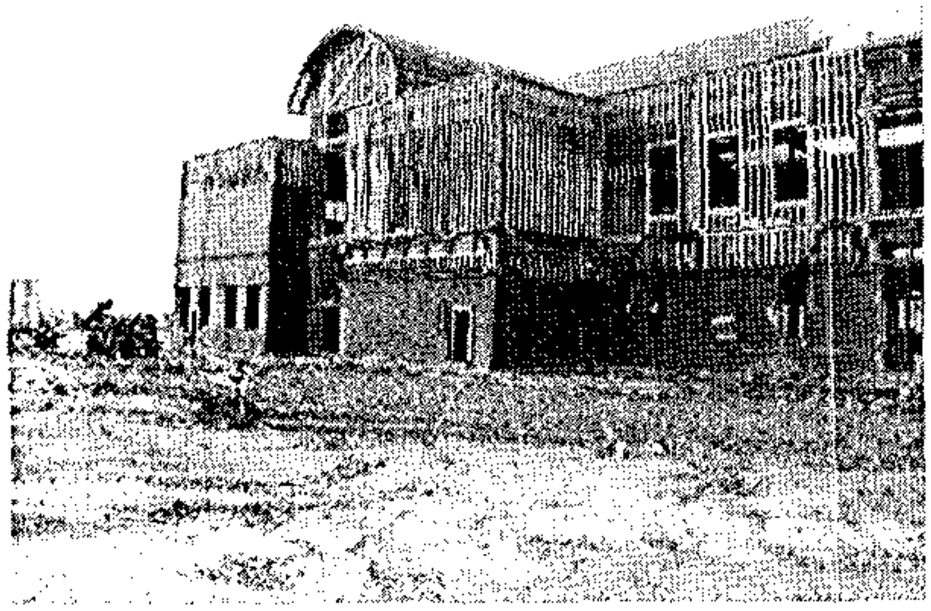
Year	Average Labor Force *	Unemployment Rate *
1992	37,700	10.60%
1993	40,100	7.00%
1994	42,100	7.10%
1995	43,500	6.70%
1996	44,500	5.40%
1997	46,700	4.30%
1998	50,000	3.50%
1999	50,800	4.20%
2000	48,300	3.90%
2001	48,800	3.80%



Source: *Louisiana Department of Labor

MAJOR INITIATIVES

CURRENT AND FUTURE PARISH-WIDE PROJECTS



Terrebonne Parish Library: A 70,000 square foot library will replace the 8,500 square foot library from central Downtown Houma to the Civic Center property on the outside border of Downtown.

The $13 million dollar project is expected to open early 2003 with a month-long grand opening for public tours and formal introductions.

Some of the highlights include a large conference room for up to 100 people and a small room for around 30 participants. Kitchen facilities will also be available users of the conference rooms. Separate from the open conference room is a formal boardroom for privacy.

The Aquatic-themed Children's Wing will include craft and story time rooms. A glass enclosed piano shaped sunroom facing the scenic bayou side for relaxing and reading is a unique feature of this state-of-the-art facility. The genealogy section with study and reference material has been set aside for those avid researchers. An Amphitheater will set the stage for in-house and traveling performing arts. In addition, traveling art exhibits and book signing by authors will enhance the activities.

Quiet rooms throughout the library will provide for study groups or individuals. Over 100 computers will be available as well as "Distance Learning" which links continuing education students to live professors and instructors. A drive-up window will add a touch of convenience.

Morganza-to-the-Gulf Hurricane-Protection Project: On November 17, 2001, the voters of Terrebonne Parish supported a quarter-cent sales tax to fund a hurricane protection project. Collections are expected to begin July 1, 2002 and generate about $3.9 million a year at the 2001 sales tax level. The sales tax will be combined with state and federal dollars to pay for the cost of the $600 million. It is projected to provide an estimated 80 miles of levees, floodgates, dams and lock system in the Houma Navigation Canal. The Terrebonne Levee and Conservation District along with Louisiana Department of Transportation and Development and the U.S. Corp of Engineers will oversee the 15-year undertaking. The Terrebonne Levee and Conservation District will maintain the system thereafter in accordance with the terms of a Local Services Agreement with Terrebonne Parish Consolidated Government. The Army Corps of Engineers will operate the lock system.

The project's goal is to save wetlands using controlled structures. The lock system will also help to provide safe drinking water by controlling saltwater intrusions into Terrebonne's primary drinking water source. Because of our location to the Gulf, coastal restoration and hurricane protection is vital to our parish. The storm statistics on the following page provides an overview of the last 20 years and sets the stage for the this major project.

Storm Statistics:

Year	Storm Name	Category	Damage Description	Damage (in millions)
1985	Juan	Hurricane 1	800 homes flooded, storm surges of 5 to 8 feet	$112.5 Parishwide
1992	Andrew	Hurricane 3	Destroyed 360 homes, damaged 2,900, killed 184 million fish and 25% of state's oyster breeding grounds.	$55.0 Parishwide
2001	Allison	Tropical Storm	Damaged or destroyed 131 homes from 18-30 inches of rain over two days.	$90.0 Statewide

Source: The Courier (www.houmatoday.com/news/stories)

DEPARTMENT ACCOMPLISHMENTS

Administration To provide for more convenient governmental services and public access, the parish purchased a downtown bank building (approximately 87,000 square feet of office space) and adjacent multi-story parking garage to consolidate government functions in the downtown area. Renovations are underway with Phase I (Council Meeting Room, Council Staff and Parish President Administration) to be completed by the end of July 2002 at an estimated cost of $2.0 million. Phase II is scheduled to begin in August 2002 with an estimated cost of $1.0 million and is scheduled for completion in early 2003.

With development of a parish website (www.tpcg.org) containing current information and bulletins, the administration has introduced a new communication link to the general public. In addition, installation of the in-house server and implementation of an intranet, the parish offices are afforded linked non-intrusive and timesaving communications.

The *Office of Emergency Preparedness* has revised a multi-hazard plan to include response procedures for tornadoes, terrorism and mass fatalities. Increased staff to utilize new technology to enhance intradepartmental communication including a new weather monitoring system to provide advance warnings to government departments.

Planning & Zoning The implementation of the Terrebonne Master Comprehensive Plan will provide a vision for future growth in respect to roads, drainage, sewerage, utilities and land use. This $700,000, three-year project will become a "benchmark" for growth and economic development in Terrebonne Parish.

Public Works The *Drainage Division* is continuing the inventory of drainage ditches basins, levees and canals and to create a work schedule for maintenance. With the installation of SCADA, the division will be capable of monitoring the status of drainage pump stations from a central location to assure proper operation of the pumps. In addition, the division initiated collection of global positioning system points to represent drainage arteries in the mapping GIS (Geographical Information System).

The Road and Bridge Division implemented an effective pavement management system, computerized herbicide spraying equipment, inventoried trees within the parish, computerized sign fabrication system and established maintenance programs for all bridges, traffic signals, and caution lights.

One of the newest and most cost savings accomplishments in Public Works was the implementation in 2001 of the *Centralized Fleet Maintenance Division.* The Division is currently making use of all electronic resources to maintain records from which data can be extracted and distributed to department heads to aid in management decisions. In addition, they reorganized inventory procedures with the aid of the Warehouse Division to stock batteries, filters and grease for an annual projected savings of $30,000 a year.

Utilities The department operates a combined municipal electric and gas utility, a wastewater collection and treatment system and provides solid waste collection and disposal services throughout Terrebonne Parish including operation of the Ashland landfill site.

The *Electric Division* completed several projects this last year including the Turbine/Generator Unit 15, the Southdown Substation expansion and McKinley Substation Circuit No. 1 so as to meet the growing areas of the Parish and its demand. This Division has also been in discussions with Terrebonne General Medical Center for emergency and black-start capacity additions. They have issued request for proposals for peak season sales of surplus capacity and energy and concluded an agreement resulting in gross sales of over $700,000.

The *Gas Division* completed several on-going maintenance and infrastructure projects including cast iron replacement, gas line improvements and regulator station upgrades and will soon begin the St. Charles Street high pressure gas line relocation. The division has evaluated alternatives and selected programs for federally mandated operator qualification and training. The division has also instituted energy cost stabilization programs to mitigate fluctuations.

The *Pollution Control Division* (Liquid Wastewater) has implemented sanitary sewer rehabilitation programs and extended or initiated extension of collection systems along East Park, Calloway Road, and Thunderbird Road. In conjunction with the Community Development Block Grant Program, Housing and Urban Development, construction of the Gibson/Jarvis and Clinton St. community sewers have been completed.

In December 2001, the Parish sold general obligation bonds of $8.9 million for the *Solid Waste Division* to provide the operations and maintenance fund relief from the cost of capital projects. With substantial increases in the cost of pick-up services, transportation and disposal fees, the parish will benefit from the installment payments of debt for the capital projects.

Finance Department *The Accounting Division* for the second year has prepared the new format of the annual budget by providing "user friendly" qualities. Highlights of historical information on the revenues and expenses included their origins, prior year comparisons, goals and objectives and performance measures. The budget package was designed, prepared and printed by the employees of the Accounting Division. The 2002 Annual Budget may be viewed at our website www.tpcg.org thanks to the Information Systems Division.

The Parish Administration has re-organized the *Purchasing and Warehouse, and Customer Service Divisions* to report to the Accounting Division allowing for more team structure. With the re-organization Purchasing will have centralized purchasing authority for improved monitoring of regulations. The warehouse is offering additional bulk buying to standardize "like" items, repeat items and move stale inventory.

With the installation of the Internet web server *Information Systems Division* has provided the parish a direct link to Internet backbone, firewall, eight phone lines to allow dial in access to server and a Parish Web Site at www.tpcg.org designed and updated by division staff. In 2001, the division implemented virus scanning of all incoming and outgoing internet e-mail, converted the Consolidated Waterworks Utility Billing to a new billing system, instituted electronic transmission of mineral lease escrow data to the State Treasury for distribution, and created inventory tracking systems for computer equipment, software and telecommunications equipment.

Strategic goals include the installation of an imaging system that will incorporate spool file data from the AS/400, personal computer documents and spreadsheets, and incoming documents, which now have a completion date set in the fall of 2002. In addition, modifications to our payroll applications are near completion to expand current data limitation and increase Human Resources information. This goal was born after commercially packaged systems were found to be inadequate in comparison to our current in-house designed system.

Department of Cultural Resources and Economic Development The two-year old department has developed and published a regular parish newsletter to enhance the quality of parish employment. This past year, the circulation has brought our parish offices intimately closer to each other's activities, including "new faces", retirements, and other special announcements and achievements. This is especially important in bringing our field and office personnel a common tool of communication.

FINANCIAL INFORMATION

INTERNAL CONTROL

The Parish Administration is responsible for establishing and maintaining an internal control designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: the cost of a control should not exceed the benefits likely to be derived; and the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state and local financial assistance, the Parish is also responsible for ensuring that an adequate internal control is in place to ensure and document compliance with applicable laws and regulations related to these programs.

BUDGETARY CONTROLS

The Parish maintains extensive budgetary controls, including an encumbrance system, with legal provisions embodied in the annual operating budget and five-year capital outlay budget, approved by the Parish Council. Activities of the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Proprietary Funds are included in the annual appropriated operating budget. Capital and long-term projects are prepared for the five-year capital outlay budget.

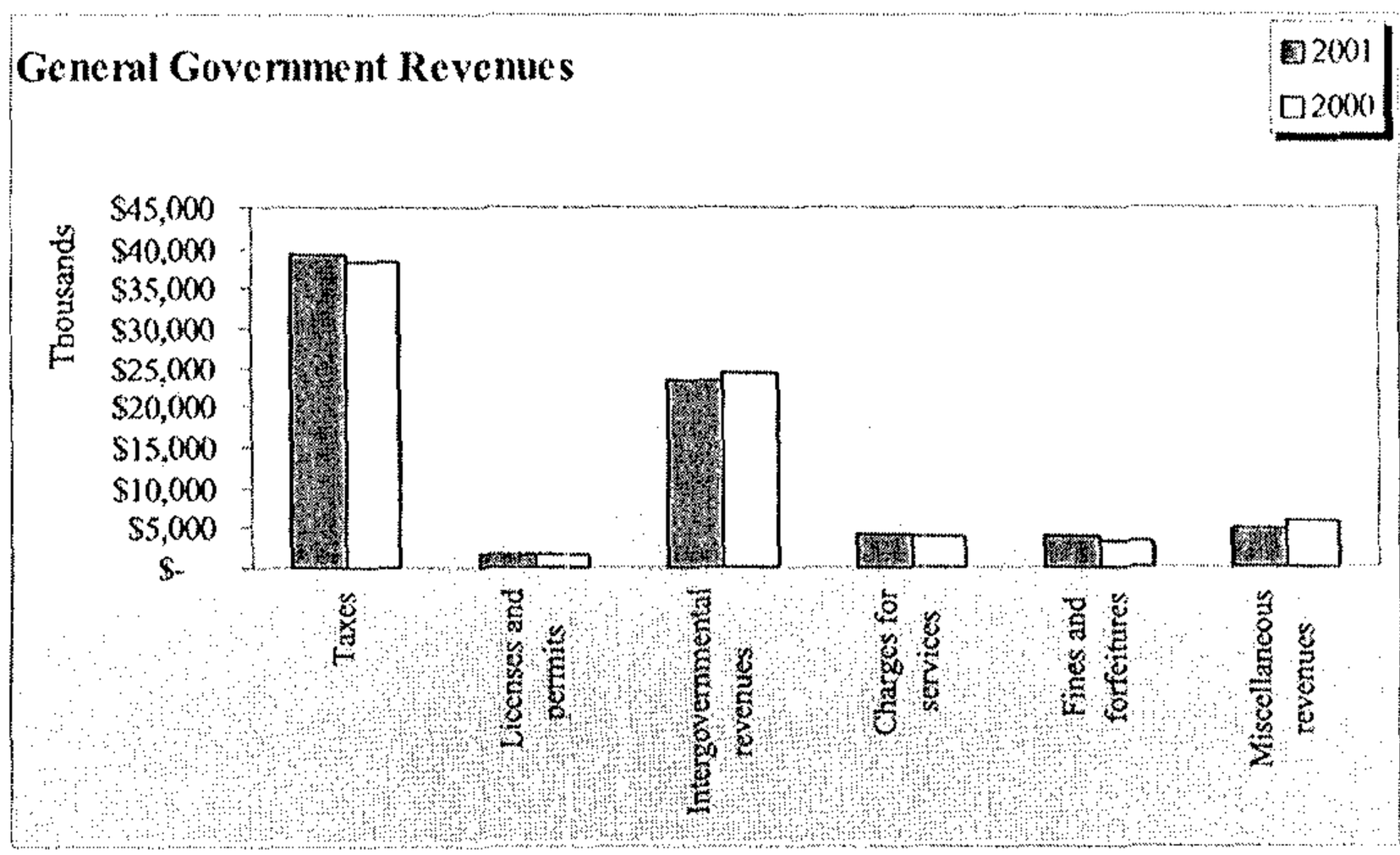
Budget-to-actual comparisons are not presented for the Debt Service and Capital Project Funds in the accompanying financial statements enclosed. The budgetary data adopted for the Debt Service Funds is controlled by the provisions of the various bond issues. The Capital Project Funds present cumulative as opposed to annual budget amounts.

The level of budgetary control under the Parish President allows the transfer of part or all of any unencumbered appropriation within departments. Any amendment involving the transfer of monies from one department to another or exceeding amounts estimated must be approved by the Council. Further explanations can be found in the Notes to the Financial Statements (No. 1, "Summary of Significant Accounting Policies").

GENERAL GOVERNMENT FUNCTIONS

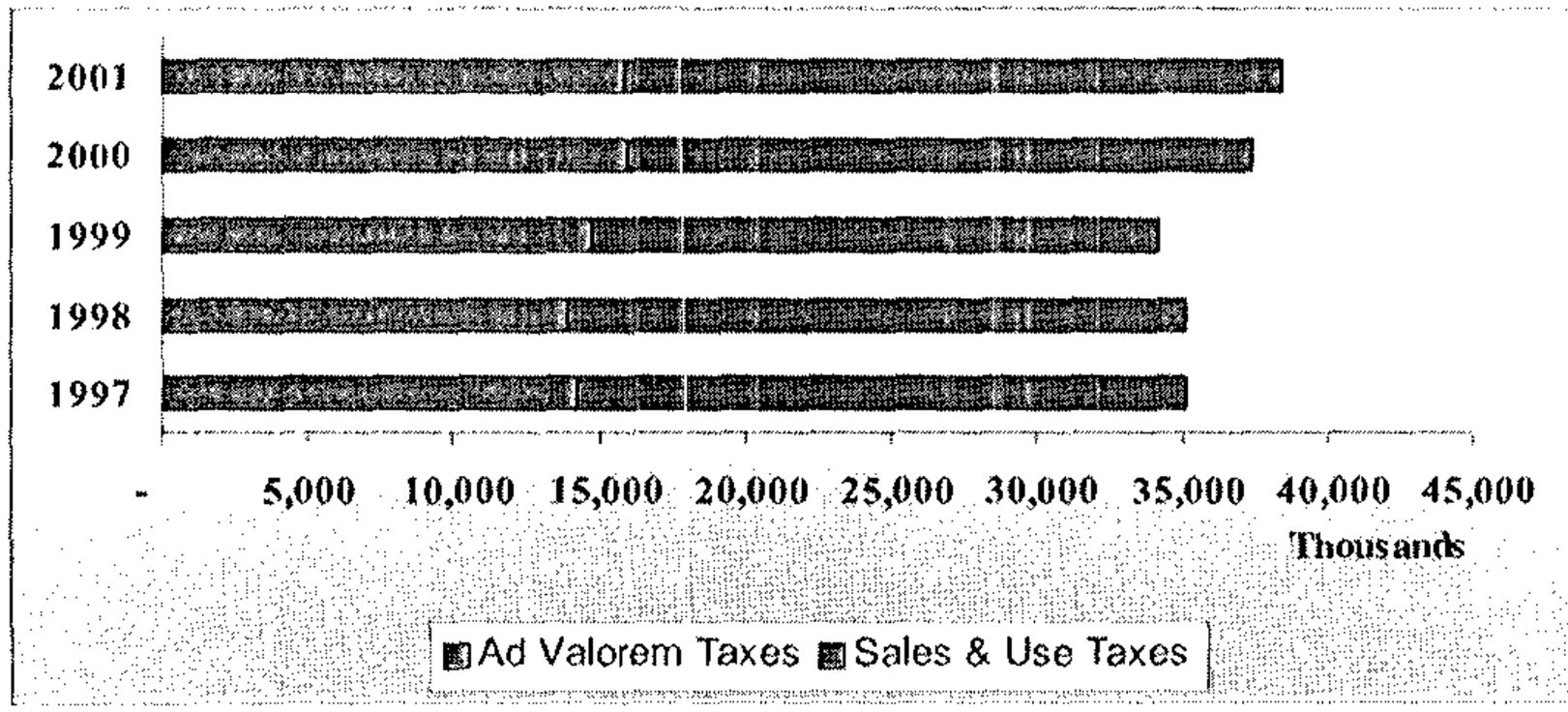
General Government Revenues: Revenues of the primary government for general governmental functions (exclusive of other financing sources) totaled $76,941,015 in 2001, an increase of $324,150, or .42%, over 2000's $76,616,865. Revenues from major sources and their increase (decrease), compared with the previous year, are summarized in the following table. The "Percent of Total" for each item relates to the total revenues for that year.

	2001		2000		
Sources of Revenue	Revenue	Percent of Total	Revenue	Percent of Total	Increase (Decrease) Over 2000
Taxes	$ 39,379,173	51.18%	$ 38,267,974	49.95%	$ 1,111,199
Licenses and permits	1,467,571	1.91%	1,535,767	2.00%	(68,196)
Intergovernmental revenues	23,199,358	30.15%	24,300,474	31.72%	(1,101,116)
Charges for services	4,263,916	5.54%	3,819,676	4.99%	444,240
Fines and forfeitures	3,727,994	4.85%	3,057,879	3.99%	670,115
Miscellaneous revenues	4,903,003	6.37%	5,635,095	7.35%	(732,092)
Totals	$ 76,941,015	100.00%	$ 76,616,865	100.00%	$ 324,150



Tax revenues for 2001 accounted for 51.18% of total governmental revenues. This includes ad valorem of $15,901,587, sales taxes of $22,595,815, special assessment taxes of $74,326, and other taxes of $807,445. A comparison of the last five (5) years for the two major sources of tax revenues is provided below.

Year	Ad Valorem	Sales & Use
1997	14,173,401	20,948,358
1998	13,872,243	21,262,235
1999	14,757,343	19,468,951
2000	15,999,943	21,404,802
2001	15,901,587	22,595,815



Intergovernmental revenues decreased by $1,101,116 in 2001. Federal and State grants totaling $9,734,360 decreased by $3,083,499 over 2000's $12,817,859, a 24..06% increase. Activity increases in the Section 8 Program, Housing & Urban Development's Head Start Program, Home Investment Partnership and new capital projects are offset by decreases in the Community Development Block Grant projects and other major capital projects completed in 2000 and 2001. In 2001 the parish also received reimbursements from the Federal Emergency Management Agency as the result of damage from Tropical Storm Allison totaling in excess of $600,000.

In the year 2001, the state-shared revenue received fees for video draw poker, which increased by $165,888 for a total of $1,747,423, from $1,581,535 in 2000. The 10.49% increase in video poker revenues is sometimes related to the changes in spending pattern of the video machines and powerball lottery purchases during the months of peak lottery jackpots. This franchise fee is collected by the state on all video poker devices and is shared with the parishes.

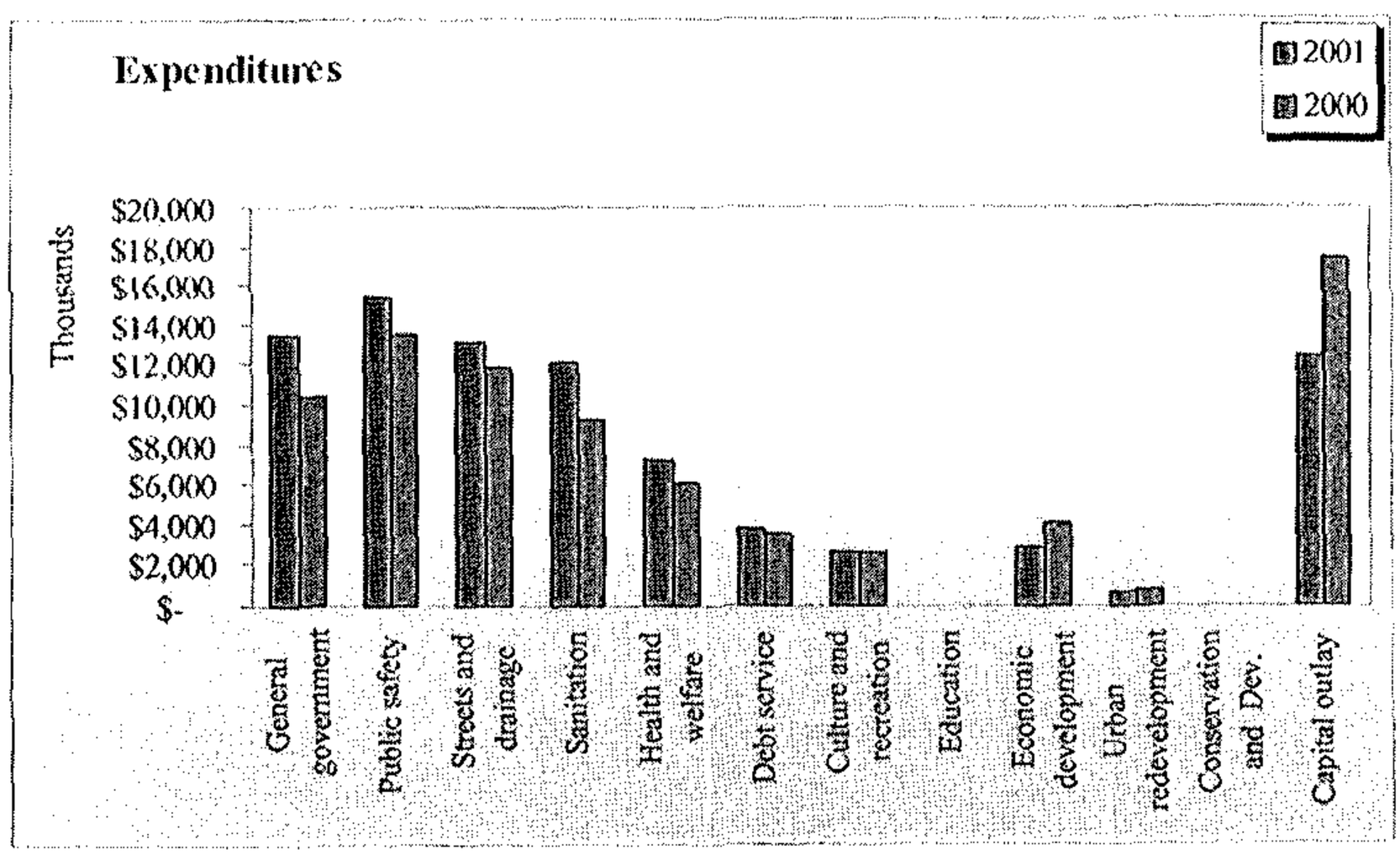
The state mineral royalties collected under the provisions of the Louisiana Constitution, guarantees local governments 10% of the royalties on minerals taken from their jurisdiction. In 2001 the Parish received $6,751,556, an increase from the $5,278,225 received in 2000. The substantial increase of $1,473,331 (27.91%) is related to the current activity in the oil and gas industry.

Fines and Forfeitures increased by 21.91%, or $670,115 due to a rise in court fines collected through the Houma Police Department and City Marshall activity.

Miscellaneous revenues decreased by $732,092 or 12.99% mainly due to a low interest rate on investments and the Year 2000 distribution of several year's interest earnings from the Houma-Community Mineral Lease.

Expenditures for general governmental operations of the primary government increased by $4,168,094 (5.28%) to $83,166,590 in 2001 over 2000's of $78,998,496.

	2001		2000		
Function	Expenditure	Percent of Total	Expenditure	Percent of Total	Increase (Decrease) Over 2000
General government	$13,500,167	16.23%	$10,324,285	13.07%	$ 3,175,882
Public safety	15,345,410	18.45%	13,402,998	16.97%	1,942,412
Streets and drainage	13,096,808	15.75%	11,817,445	14.96%	1,279,363
Sanitation	11,992,079	14.42%	9,272,663	11.74%	2,719,416
Health and welfare	7,223,749	8.69%	6,081,498	7.70%	1,142,251
Debt service	3,701,950	4.45%	3,513,679	4.45%	188,271
Culture and recreation	2,515,736	3.02%	2,551,890	3.23%	(36,154)
Education	29,627	0.04%	33,143	0.04%	(3,516)
Economic development	2,796,264	3.36%	3,917,446	4.96%	(1,121,182)
Urban redevelopment and housing	640,225	0.77%	730,415	0.92%	(90,190)
Conservation and Dev.	59,066	0.07%	8,619	0.01%	50,447
Capital outlay	12,265,509	14.75%	17,344,415	21.95%	(5,078,906)
Totals	$83,166,590	100.00%	$78,998,496	100.00%	$ 4,168,094



General government expenditures increased by a total of $3,175,882 or 30.76%, in 2001due to the expenditures related to the Comprehensive Master Plan (Planning Department), Operations and Maintenance of the new Government Towers, Legal Department and group insurance premium increases in all departments.

Sanitation expenditures increased in 2001 by $2,719,416 or 29.33% over 2000 due substantially to the disposal and transportation of solid waste to an outside facility resulting from the completion of the landfill closure project.

Health and Welfare expenditures increased by $1,142,251 or 18.78%, due to expansion of the Section 8 and Head Start programs.

Economic Development expenditures decreased by $1,121,182 or 28.62% from the completion of Community Development Block Grant capital projects and programs.

Capital Outlay includes expenditures in the Capital Projects Funds. The decrease of $5,078,906 or 29.28% is mainly attributable to the on-going construction of various projects. The expenditures in the Capital Project Funds are non-recurring in nature, therefore will fluctuate from year to year.

Property Assessments and Tax Levies The assessed value of property amounted to $382,600,250 parishwide in 2001, representing an increase of $21,041,605, or 5.82%. The City of Houma's assessed value of $75,020,555 in 2001 represents an increase of $605,930 or .81% over 2000.

The allocation of property tax levies for parishwide and special districts for 2001 and the four preceding years is as follows:

	Mills Per Dollar of Assessed Valuation				
	2001	2000	1999	1998	1997
City:					
Maintenance	28.25	27.82	28.25	28.25	28.49
Parishwide:					
Debt Service	2.37	2.07	2.25	2.24	2.38
Maintenance	42.95	40.99	36.57	36.57	39.74
Districts (Ranges)					
Debt Service					
Low	4.25	3.63	0.50	0.62	0.40
High	8.00	8.00	10.00	8.00	8.00
Maintenance					
Low	0.05	0.05	2.50	2.50	2.00
High	16.15	15.00	16.15	16.15	15.00

General Fund-Fund Balance Terrebonne Parish maintains a prudent fund balance for the General Fund due to conservative budgetary practices and long-term planning. For the period ending December 31, 2001, the fund balance increased to $14,445,422, from $11,353,708 (27.23%) for the period ending December 31, 2001, which includes $3,605,585 of funds dedicated to on-going capital projects.

The Utility Revenue Fund transfers a "payment in lieu of taxes" to the General Fund. In accordance with the provisions of the 1992 Utilities Bond Ordinance, 50% of the allowable transfer was made for all years except 2000 and 2001, when 100% was transferred to supplement the purchase and renovation of the new Government Towers Building. The following transfers were made for the dedicated purpose of current and future urbanized expenditures:

Year	Amount
1994	$ 230,000
1995	773,043
1996	557,013
1997	1,348,630
1998	1,055,120
1999	1,582,552
2000	3,549,118
2001	3,704,970

PROPRIETARY OPERATIONS

Terrebonne Parish operates three enterprise funds consisting of the Utilities Fund (electric and gas utilities), the Sewerage Fund and the Civic Center Fund. In addition, there are six Internal Service Funds consisting of the Insurance Control Fund, Group Health Insurance Fund, Human Resources Fund, Centralized Purchasing Fund, Information Systems Fund and Centralized Fleet Maintenance Fund.

Utility Fund: The Utility Fund includes the production and distribution of electricity and the procurement and distribution of gas. In 2001, the Utilities Fund had net income of $175,634 compared to 2000 restated net income of $1,322,675. The Utility Fund ended the year with retained earnings of $49,033,092. An adjustment of $1,750,988 was recorded to reduce the beginning retained earnings of the Utility Fund for an overstatement of previously reported unbilled accounts receivable. (See Note 27 – Prior Period Adjustment).

Sewerage Fund: The Sewerage Fund realized a net loss of $605,624 in 2001 in comparison to the net loss of $390,779 in 2000. In 1998, the parish adopted a user rate adjustment, which allows the Sewerage Fund to begin adequately recovering annual operating costs (including depreciation) over the next five years. The Sewerage Fund ended the year with retained earnings of $2,183,731.

Civic Center Fund: In the third year of operations, the Civic Center Fund realized a net loss of $367,378 compared to 2000 net loss of $687,489. The Civic Center operations was subsidized by the General Fund in 2001 in the amount of $888,079 and ended with retained earnings of $506,621.

Internal Service Funds: The following schedule relates to the net income (loss) of each internal service fund and the retained earnings balance:

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund	Centralized Fleet Maintenance Fund
Beginning Retained Earnings	$ 1,431,079	$ 17,928	$ 171,136	$ 178,243	$227,971	$ -
Net income (loss)	1,568,813	273,125	91,547	1,058	16,232	18,972
Ending Retained Earnings	$ 2,999,892	$ 291,053	$ 262,683	$ 179,301	$244,203	$ 18,972

FIDUCIARY OPERATIONS

Pension Trust Fund Operations: Employees of the parish, except for policemen and firemen of the City of Houma, are members of the Parochial Employees' Retirement System, Plan B. On October 1, 1983, the City of Houma policemen joined the Municipal Police Employees' Retirement System (MPERS) of the State of Louisiana. The Parish maintains a Trust Fund (Police Pension and Relief Fund) for the policemen hired prior to October 1, 1983. Effective January 1, 1980, new firemen are covered under the Firefighters' Retirement System of the State of Louisiana. The Parish maintains a Trust (Firemen's Pension and Relief Fund) for firemen hired prior to January 1, 1980. On March 26, 1996, the City of Houma Firemen's Pension Plan entered into a merger agreement with the Firefighter's Retirement System of the State of Louisiana, which was effective July 1, 1995. Additional information can be found in the Notes to the Financial Statements (No. 22, "Pension Plans")

DEBT ADMINISTRATION

The Parish had a number of debt issues outstanding at year-end including the following:

Public Improvement	$41,215,000
General Obligation	8,011,411
Special Assessment	121,896
Revenue Bonds	12,450,000

In December 2001 the Parish sold $8.865 million in General Obligation Bonds to fund various Solid Waste improvement projects.

As of December 31, 2001, the parish bonds are rated by two major rating services as follows:

Moody's Rating	Rating
Public Improvement Bonds, Series ST-1998A	A2
Public Improvement Bonds, Series ST-1998B	A2
General Obligation Bonds	A2

Standard & Poor's	Rating
$4.5 million Public Improvement Bonds Series ST-2000 dated November 1, 2000	A+
$12.57 million Public Improvement Bonds Series ST-1998A	A+
$2.93 million Public Improvement Sewer Refunding Bonds Series ST-1998B	A+

Further disclosure information can be found in the Notes to the Financial Statements (No. 9, "Long-Term Obligations).

CASH MANAGEMENT

The investment objectives of the Parish are to obtain the most favorable rate of return while maintaining enough liquidity to meet the operating requirements of the Government. Primary emphasis is placed upon the safety of such funds in an effort to minimize risk while earning maximum returns.

The Parish for investment purposes, including demand deposits, certificates of deposit, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Tennessee Valley Authority Bonds Federal National Mortgage Association Notes, Federal Farm Credit Bank Notes, pools short-term available cash. The year 2001 generated interest earnings of $6,945,335 with an average investment rate of 5.03%. In 2000, interest earnings totaled $7,633,929 with an average investment rate of 5.98% on investments.

The Parish's cash resources were divided between cash and investments as follows:

	2001		2000	
	Amount	Average Percent	Amount	Average Percent
Cash on hand	$ 9,783	0.01%	$ 11,097	0.01%
Carrying amount of deposits	49,991,301	38.29%	41,580,152	34.29%
Carrying amount of investments	80,565,480	61.70%	79,684,039	65.70%
Totals	$130,566,564	100.00%	$ 121,275,288	100.00%

All funds managed and invested by the Parish are done so in accordance with Louisiana Revised Statues, Title 39, Chapter 7, and the Terrebonne Parish Consolidated Government Home Rule Charter, section 4-04. Any institution issuing certificates of deposits or maintaining an interest bearing checking account in excess of the FDIC insurance will be required to pledge collateral to secure the investments. The collateral pledged investments must be held by a third party bank serving as custodian. Further explanations and details can be found in the Notes to the Financial Statements (No. 4, "Deposits and Investments")

RISK MANAGEMENT

The Parish's comprehensive risk management program includes property, liability, safety, worker's compensation, health, life, and dental. This program is responsible for an organized and aggressive loss control program, safety management, and accident/injury prevention programs. Losses and claims incurred but not reported that are measurable and probable are accrued in the accompanying financial statements. An actuarial study is engaged annually to calculate the incurred but not reported liability claims. The self-insurance policies are further explained in the Notes to the Financial Statements (No. 19, "Risk Management").

OTHER INFORMATION

INDEPENDENT AUDIT

The Parish's Home Rule Charter requires a comprehensive annual audit to be performed by the state or the Council may designate a private certified public accountant or firm of such accountants.

In addition, the audit also meets the requirements of the Federal Single Audit Act of 1984 and related OMB Circular A-133. The auditor's reports related specifically to a single audit are issued under separate cover.

AWARDS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the Terrebonne Parish Consolidated Government for its Comprehensive Annual Financial Report for the fiscal years ending December 31, 1997 through December 31, 2000. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement for Excellence by GFOA, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with contents conforming to program standards. Such reports must satisfy both Accounting Principles Generally Accepted *in the United States of America and applicable legal requirements.*

A Certificate of Achievement is valid for a period of one year only. This is the third year the Parish has received the Certificate of Achievement. We believe our current report conforms to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for a certificate.

ACKNOWLEDGMENT

We wish to express our appreciation to all departments of the Parish who assisted and contributed to the preparation of this report. Special acknowledgment is due to the staff of the Accounting Division and Audit Staff, whose dedicated efforts resulted in the successful completion of the report.

In addition, we express our appreciation to the Parish President and Parish Council for their continuing interest and support in planning and conducting the financial affairs of the Parish in a responsible and progressive manner.

Respectfully submitted,

Jamie J. Elfert
Parish Comptroller
Finance Department

TERREBONNE PARISH CONSOLIDATED GOVERNMENT

PRINCIPAL OFFICIALS

	December 31, 2001
Parish President	
Parishwide	Robert J. Bergeron
Parish Council Members	
District 1	Alvin Tillman
District 2	Wayne J. Thibodeaux
District 3	Ray B. Boudreaux, Jr.
District 4	Christa M. Duplantis
District 5	Joseph B. Breaux, Jr.
District 6	Harold F. Lapeyre
District 7	Clayton J. Voisin
District 8	J. Peter Rhodes
District 9	Daniel D. Henry
Council Clerk	Paul Labat
Administration Staff	
Parish Manager/Public Works Director	Al Levron
Finance:	
Parish Comptroller	Jamie J. Elfert
Information Systems Manager	Neal Prejean
Utilities Director	Thomas K. Bourg
Human Resources & Risk Management Director	Margie Scott
Planning & Zoning Director	T. Pat Gordon
Public Safety:	
Fire Chief	Brian Hebert
Police Chief	Pat Boudreaux
Juvenile Detention Director	Jason Hutchinson
Emergency Prepardeness	Michael Deroche
Adult Jail Medical Director	Ed Byerly
Parks and Recreation Director	Sterling Washington
Civic Center Director	Linda McCarthy
Cultural Resources & Economic Development Director	Mart Black
Housing & Human Services	Darrel Waire
Legal	Carolyn McNabb

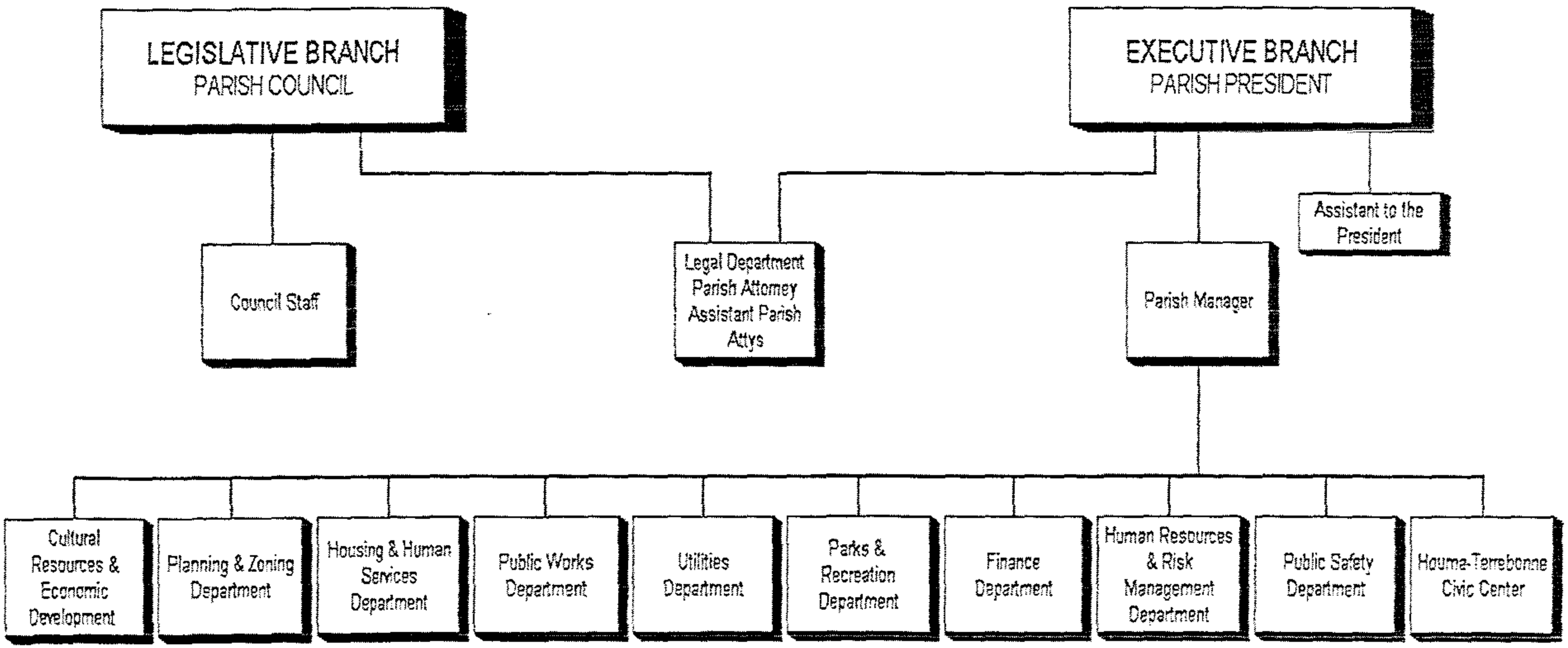
TERREBONNE PARISH CONSOLIDATED GOVERNMENT

Finance Department/Accounting Division

Parish Comptroller	Jamie J. Elfert
Assistant Comptroller/Budget Officer	Donald Picou
Investment Officer	Susan B. LeBlanc
Accounting Manager	Kayla Dupre
Accounting Supervisor	Paulette Garrett, CPA
Accounting Supervisor	Timothy Hitt
Accountant (Contracts)	Jill Beenel
Accountant (Budget Assistant)	Sonja Chiasson
Accounting Clerk (Payroll/Fixed Assets)	Sheila Boudreaux
Accounting Clerk (Accounts Receivable)	Debbie Bourg
Accounting Clerk (Accounts Receivable)	Ava Fontenot
Accounting Clerk (Accounts Payable)	Felicia Aubert
Accounting Clerk (Accounts Payable)	Rhonda Samanie
Accounting Clerk (Accounts Payable)	Mary Ann Klingman
Accounting Clerk	Peggy Pitre
Accounting Clerk (Grants)	Susan Cadiere
Accounting Clerk (Grants)	Regina Bascle
Executive Secretary	Ruby LeCompte
Receptionist/Switchboard	Loretta Johnson
Secretary	Lamar Gautreaux
Accounting Intern	Jay Lagarde
Accounting Intern	Angela Raines
Summer Intern	Kayla Breaux

TERREBONNE PARISH CONSOLIDATED GOVERNMENT

February 23, 2000



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Terrebonne Parish Consolidated Government, Louisiana

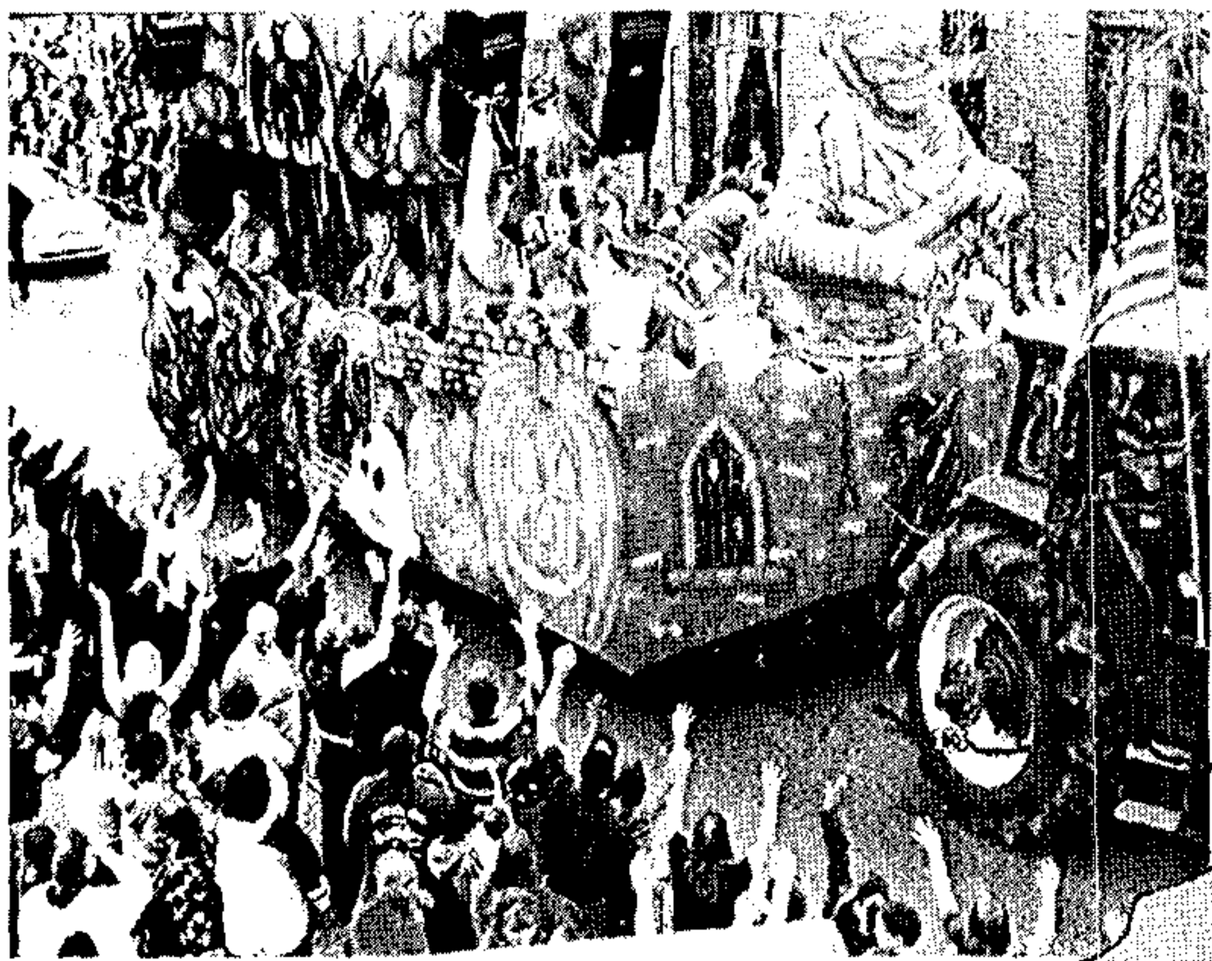
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

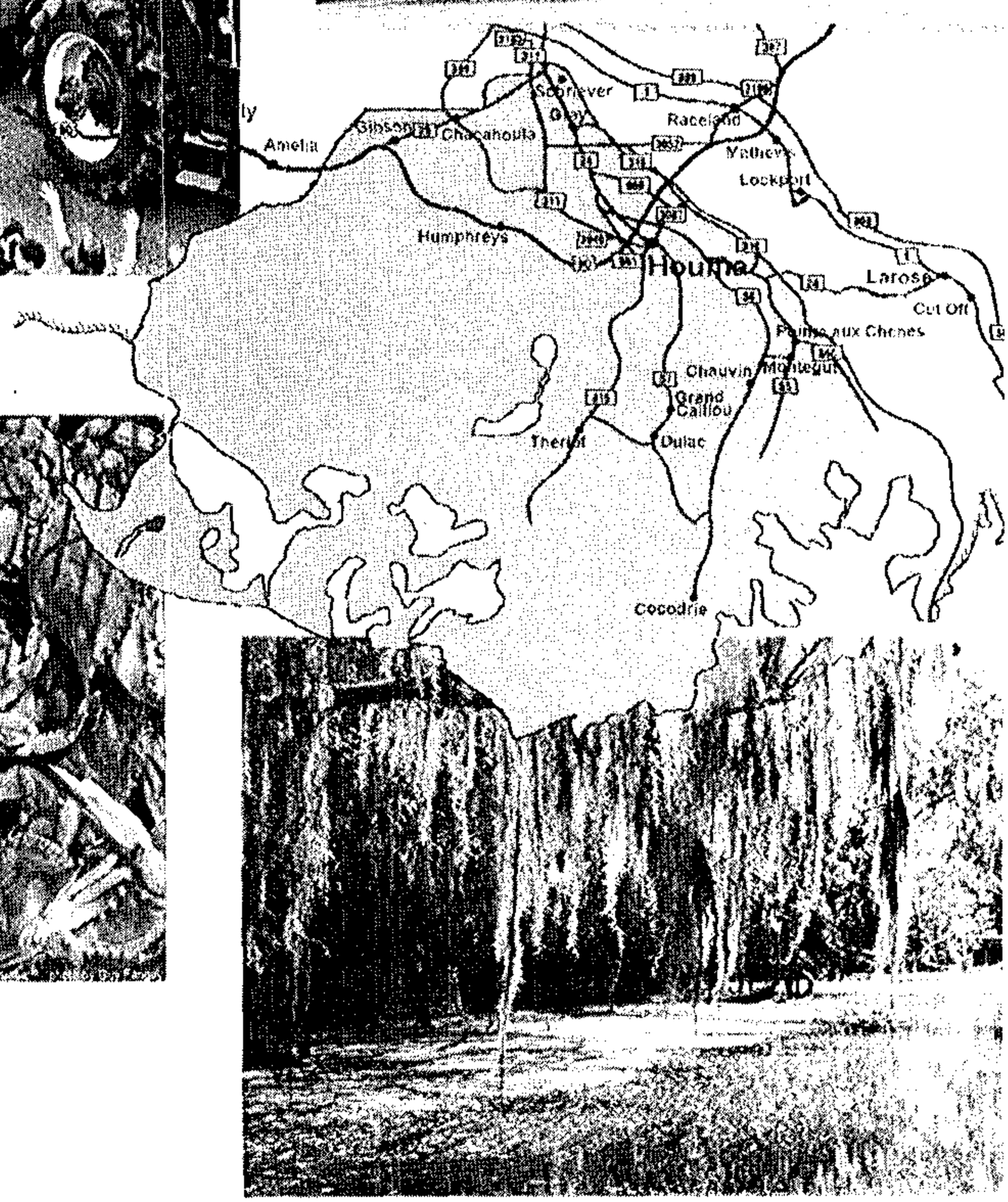
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

FINANCIAL SECTION





Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Parish President and the
Terrebonne Parish Council,
Houma, Louisiana.

We have audited the accompanying general-purpose financial statements of Terrebonne Parish Consolidated Government (a political subdivision of the State of Louisiana) as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Terrebonne Parish Consolidated Government's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Houma-Terrebonne Regional Planning Commission, Houma- Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City Court of Houma, District Attorney, Clerk of Court, Assessor, Bayou Cane Fire Protection District, Bayou Blue Fire Protection District and the Judicial District Court Law Clerk Fund. The financial statements of the aforementioned funds reflect 60% and 83% of discretely presented component unit funds' assets and revenues, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for these discretely presented component units, is based solely on the reports of the other auditors.

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

1340 West Tunnel Blvd., Suite 430
P.O. Box 2168

Certified Public Accountants | Consultants
A Limited Liability Company

P.O. Box 60600
New Orleans, LA 70160-0600
Heritage Plaza, Suite 800

504 West Second Street
P.O. Box 1205
Thibodaux, LA 70302-120

In our opinion, based upon our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Consolidated Government as of December 31, 2001, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 31, 2002 on our consideration of the Terrebonne Parish Consolidated Government'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 conducted for the purpose of forming an opinion on the general-purpose financial statements of Terrebonne Parish Consolidated Government taken as a whole. The combining statements and individual fund and account group schedules and other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Terrebonne Parish Consolidated Government. Such information, except for the Statistical Information Section marked "Unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, based upon our audit and the reports of other auditors, the information is fairly presented in, all material respects, in relation to the general-purpose financial statements taken as a whole.

Respectfully submitted,

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
May 31, 2002.

GENERAL PURPOSE FINANCIAL STATEMENTS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types				Proprietary Fund Types	
ASSETS AND OTHER DEBITS	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets						
Cash and cash equivalents	$ 26,217	$ 713,146	$ 23	$ 11	$ 8,285,142	$ 4,365,226
Investments	4,765,328	31,935,453	5,177,731	35,327,550	9,459,062	4,055,109
Receivables (net, where applicable of allowances for uncollectibles):						
Taxes	441,115	6,557,430	393,765			
Accounts	379,184	831,735	11,578	1,090	2,676,157	
Loans						
Other	7,171	19,120			289,544	103,644
Economic loans		2,081,510				
Special assessments			289,018			
Due from other funds	7,677,298	1,691,583	21,719	5,032,282	4,276,217	5,014,606
Due from other governmental units	3,846,671	14,080,354	629,966	1,330,576	35,892	249,596
Inventories					36,486	1,189,448
Other current assets	5,217	1,450			975,601	1,234,856
Restricted assets:						
Cash and cash equivalents	31,951	17,479			8,976,566	
Investments	201,179	1,387,126			11,111,797	
Receivables (net, where applicable of allowances for uncollectibles)					175,452	
Due from other funds					379,240	
Due from other governmental units					163,373	
Other						
Fixed assets (net, where applicable, of accumulated depreciation)					106,532,024	387,992
Other assets:						
Deferred financing costs					288,183	
Investment in joint venture					780,981	
Other Debits						
Amount available in Debt Service Funds						
Amount to be provided for retirement of general long-term obligations						
Total assets and other debits	$ 17,381,331	$ 59,316,386	$ 6,523,800	$ 41,691,509	$ 154,441,717	$ 16,600,477
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities						
Accounts payable and accrued expenditures/expenses	$ 422,606	$ 2,601,157	$ 32,825	$ 203,670	$ 1,571,615	$ 6,592,842
Liability for work completed on contracts	2,647	141,039		1,584,048		
Payable from restricted assets:						
Tenents' escrow accounts		4,381				
Accounts payable and accrued expenditures/expenses		46,520			497,755	
Liability for work completed on contracts		252,339			115,218	
Bonds payable within one year					945,000	
Customers' meter deposits					866,995	
Due to other funds					297,348	
Due to other local governmental units					44	
Deferred revenues	1,130,834	18,357,179	1,223,584			
Deposits	75,070					
Due to property owners						
Due to participants/services						
Due to other funds	1,264,586	6,336,863	339,353	5,102,522	3,089,271	5,911,918
Due to other governmental units	40,166	306,197		5,558	68,539	59,225
Bonds payable:						
Public improvement						
General obligations						
Special assessment						
Revenue					11,505,000	
Note payable						
Other long-term obligations						
Total liabilities	$ 2,935,909	$ 28,045,675	$ 1,595,762	$ 6,895,798	$ 18,956,785	$ 12,563,985

Exhibit 1

Fiduciary Fund Type Trust and Agency	Account Groups: General Fixed Assets	Account Groups: General Long-Term Obligations	Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
$ 1,914,056			$ 15,303,821	$ 27,306,260	$ 42,610,081
2,816,412			93,536,645	45,941,984	139,478,629
			7,392,310	10,817,587	18,209,897
			3,899,744	25,795,613	29,695,357
				706,414	706,414
9,459			428,938	353,142	782,080
			2,081,510		2,081,510
			289,018		289,018
2,253,860			25,967,565	1,018,997	26,986,562
587			20,173,642	4,230,781	24,404,423
			1,225,934	3,660,887	4,886,821
			2,217,124	3,198,170	5,415,294
			9,025,996	30,954,500	39,980,496
			12,700,102	77,565,000	90,265,102
			175,452	1,243,000	1,418,452
			379,240		379,240
			163,373		163,373
				4,860,000	4,860,000
	$ 84,704,102		191,624,118	216,405,767	408,029,885
			288,183	255,059	543,242
			780,981		780,981
		$ 4,928,038	4,928,038	2,217,854	7,145,892
		49,709,789	49,709,789	15,878,862	65,588,651
$ 6,994,374	$ 84,704,102	$ 54,637,827	$ 442,291,523	$ 472,409,877	$ 914,701,400
$ 10,296			$ 11,435,011	$ 28,432,667	$ 39,867,678
			1,727,734	1,420,389	3,148,123
			4,381		4,381
			544,275	190,258	734,533
			367,557		367,557
			945,000	1,955,993	2,900,993
			866,995	1,573,122	2,440,117
			297,348		297,348
			44		44
			20,711,597	7,728,744	28,440,341
			75,070		75,070
88,561			88,561		88,561
97,818			97,818		97,818
4,004,944			26,049,457	1,018,997	27,068,454
45,760			525,445	12,757,662	13,283,107
		$ 41,215,000	41,215,000	13,100,000	54,315,000
		8,011,411	8,011,411	2,335,000	10,346,411
		121,896	121,896		121,896
			11,505,000	73,974,650	85,479,650
				2,113,693	2,113,693
		5,289,520	5,289,520	571,048	5,860,568
$ 4,247,379		$ 54,637,827	$ 129,879,120	$ 147,172,223	$ 277,051,343

Continued

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Total liabilities (brought forward)	$ 2,935,909	$ 28,045,675	$ 1,595,762	$ 6,895,798	$ 18,956,785	$ 12,563,985
Equity and Other Credits						
Contributed capital					83,761,488	40,388
Investment in general fixed assets						
Retained earnings:						
Reserved:						
Revenue bond retirement					1,904,500	
Insurance claims						
Renewal and replacement					17,190,060	
Unreserved					32,628,884	3,996,104
Fund balances:						
Reserved:						
Debt service			4,839,617			
Employees' pension benefits						
Self-insurance	31,951					
Long-term receivables	116,415					
Maintenance of Broadmoor trees	201,179					
Landfill closure		1,091,465				
Trust indentures						
Prepaid expenditures						
Inventories						
Donations						
Capital projects						
Subsequent years' expenditures						
Unreserved:						
Designated:						
Capital projects	3,607,585			26,241,845		
Subsequent years' expenditures	3,585,764	6,734,210				
Undesignated	6,902,528	23,445,036	88,421	8,553,866		
Total equity and other credits	14,445,422	31,270,711	4,928,038	34,795,711	135,484,932	4,036,492
Total liabilities, equity and other credits	$ 17,381,331	$ 59,316,386	$ 6,523,800	$ 41,691,509	$ 154,441,717	$ 16,600,477

See notes to financial statements.

Exhibit 1
Continued

Fiduciary Fund Type Trust and Agency	Account Groups: General Fixed Assets	Account Groups: General Long-Term Obligations	Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
$ 4,247,379		$ 54,637,827	$ 129,879,120	$ 147,172,223	$ 277,051,343
			83,801,876	50,480,402	134,282,278
	$ 84,704,102		84,704,102	46,293,274	130,997,376
			1,904,500	1,279,071	3,183,571
				264,340	264,340
			17,190,060	1,812,902	19,002,962
			36,624,988	186,109,329	222,734,317
			4,839,617	2,217,854	7,057,471
2,746,995			2,746,995		2,746,995
			31,951		31,951
			116,415		116,415
			201,179		201,179
			1,091,465		1,091,465
				713,944	713,944
				68,769	68,769
				92,986	92,986
				52,883	52,883
			29,849,430	10,110,956	39,960,386
			10,319,974	3,072,665	13,392,639
			38,989,851	22,668,279	61,658,130
2,746,995	84,704,102		312,412,403	325,237,654	637,650,057
$ 6,994,374	$ 84,704,102	$ 54,637,827	$ 442,291,523	$ 472,409,877	$ 914,701,400

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	General	Special Revenue	Debt Service
Revenues			
Taxes	$ 7,063,769	$ 31,395,291	$ 919,364
Licenses and permits	911,796	555,775	
Intergovernmental	9,759,700	10,940,402	68,889
Charges for services	256,076	4,007,840	
Fines and forfeitures	63,610	3,597,859	
Miscellaneous	1,021,987	2,236,863	260,091
Total revenues	19,076,938	52,734,030	1,248,344
Expenditures			
Current:			
General government	7,454,313	5,955,721	90,133
Public safety	576,515	14,768,895	
Streets and drainage	255,967	12,840,841	
Sanitation		11,992,079	
Health and welfare	518,895	6,704,854	
Culture and recreation		2,515,736	
Education	29,627		
Urban redevelopment and housing		640,225	
Economic development and assistance	988,379	1,807,885	
Conservation and development		59,066	
Capital outlay			
Debt service:			
Principal retirement		80,000	1,569,816
Interest and fiscal charges		1,939	2,050,195
Total expenditures	9,823,696	57,367,241	3,710,144
Excess (deficiency) of revenues over expenditures	9,253,242	(4,633,211)	(2,461,800)
Other Financing Sources (Uses)			
Proceeds of general fixed asset dispositions	49,532	54,231	
Proceeds of bonds and other debt issued			
Operating transfers in	3,940,133	8,118,623	2,847,962
Operating transfers out	(10,151,193)	(6,150,109)	(192,525)
Capital lease			
Total other financing sources (uses)	(6,161,528)	2,022,745	2,655,437
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	3,091,714	(2,610,466)	193,637
Fund Balance			
Beginning of year	11,353,708	34,140,771	4,734,401
Prior period adjustment			
Residual equity transfer		(259,594)	
End of year	$ 14,445,422	$ 31,270,711	$ 4,928,038

See notes to financial statements.

Exhibit 2

Capital Projects	Total (Memorandum Only) Primary Government	Component Units	Total (Memorandum Only) Reporting Entity
$ 749	$ 39,379,173	$ 11,944,636	$ 51,323,809
	1,467,571	11,000	1,478,571
2,430,367	23,199,358	6,688,817	29,888,175
	4,263,916	8,327,224	12,591,140
66,525	3,727,994	2,090,139	5,818,133
1,384,062	4,903,003	2,748,050	7,651,053
3,881,703	76,941,015	31,809,866	108,750,881
	13,500,167	10,405,613	23,905,780
	15,345,410	4,870,735	20,216,145
	13,096,808		13,096,808
	11,992,079		11,992,079
	7,223,749	6,613,219	13,836,968
	2,515,736	4,521,833	7,037,569
	29,627		29,627
	640,225		640,225
	2,796,264	535,713	3,331,977
	59,066		59,066
12,265,509	12,265,509	3,076,904	15,342,413
	1,649,816	679,028	2,328,844
	2,052,134	927,978	2,980,112
12,265,509	83,166,590	31,631,023	114,797,613
(8,383,806)	(6,225,575)	178,843	(6,046,732)
	103,763	5,195	108,958
8,865,000	8,865,000	2,508,290	11,373,290
8,138,826	23,045,544	4,106,329	27,151,873
(3,734,826)	(20,228,653)	(4,106,329)	(24,334,982)
		100,000	100,000
13,269,000	11,785,654	2,613,485	14,399,139
4,885,194	5,560,079	2,792,328	8,352,407
29,910,517	80,139,397	35,206,305	115,345,702
		(34,345)	(34,345)
	(259,594)	259,594	0
$ 34,795,711	$ 85,439,882	$ 38,223,882	$ 123,663,764

Exhibit 3

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL AND SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	$ 6,063,763	$ 7,063,769	$ 1,000,006	$ 27,963,397	$ 31,395,291	$ 3,431,894
Licenses and permits	713,950	911,796	197,846	806,500	555,775	(250,725)
Intergovernmental	6,729,378	9,759,700	3,030,322	15,989,732	10,940,402	(5,049,330)
Charges for services	193,800	256,076	62,276	3,729,311	4,007,840	278,529
Fines and forfeitures	42,000	63,610	21,610	3,317,000	3,597,859	280,859
Miscellaneous	672,704	1,021,987	349,283	1,297,726	2,236,863	939,137
Total revenues	14,415,595	19,076,938	4,661,343	53,103,666	52,734,030	(369,636)
Expenditures						
Current:						
General government	8,873,422	7,454,313	1,419,109	5,117,592	5,955,721	(838,129)
Public safety	629,405	576,515	52,890	19,244,842	14,768,895	4,475,947
Streets and drainage	636,050	255,967	380,083	17,612,348	12,840,841	4,771,507
Sanitation				15,556,796	11,992,079	3,564,717
Health and welfare	520,304	518,895	1,409	7,153,996	6,704,854	449,142
Culture and recreation				3,277,642	2,515,736	761,906
Education	30,534	29,627	907			
Urban redevelopment and housing				1,938,722	640,225	1,298,497
Economic development and assistance	3,196,311	988,379	2,207,932	5,368,478	1,807,885	3,560,593
Conservation and development				59,066	59,066	
Debt service:						
Principal retirement				75,000	80,000	(5,000)
Interest and fiscal charges				3,750	1,939	1,811
Total expenditures	13,886,026	9,823,696	4,062,330	75,408,232	57,367,241	18,040,991
Excess (deficiency) of revenues over expenditures	529,569	9,253,242	8,723,673	(22,304,566)	(4,633,211)	17,671,355
Other Financing Sources (Uses)						
Proceeds of general fixed assets dispositions		49,532	49,532		54,231	54,231
Operating transfers in	3,935,865	3,940,133	4,268	8,323,058	8,118,623	(204,435)
Operating transfers out	(10,287,353)	(10,151,193)	136,160	(6,121,117)	(6,150,109)	(28,992)
Total other financing sources (uses)	(6,351,488)	(6,161,528)	189,960	2,201,941	2,022,745	(179,196)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(5,821,919)	3,091,714	8,913,633	(20,102,625)	(2,610,466)	17,492,159
Fund Balance						
Beginning of year	11,353,708	11,353,708		34,140,771	34,140,771	
Residual equity transfer					(259,594)	(259,594)
End of year	$ 5,531,789	$ 14,445,422	$ 8,913,633	$ 14,038,146	$ 31,270,711	$ 17,232,565

See notes to financial statements.

Exhibit 4

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Proprietary Fund Types		Total (Memorandum Only)		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Component Units	Reporting Entity
Operating Revenues					
Revenues from sales and service charges	$ 40,503,318	$ 14,166,781	$ 54,670,099	$ 142,623,863	$ 197,293,962
Other operating revenues	750,114		750,114	7,778,841	8,528,955
Total operating revenues	*41,253,432*	*14,166,781*	*55,420,213*	*150,402,704*	*205,822,917*
Operating Expenses					
Personal services	4,564,112	2,194,099	6,758,211	70,008,165	76,766,376
Supplies and materials	559,243	139,272	698,515	31,711,008	32,409,523
Other services and charges	6,315,568	10,172,265	16,487,833	31,066,417	47,554,250
Repairs and maintenance		18,367	18,367		18,367
Energy purchases	24,312,533		24,312,533		24,312,533
Depreciation and amortization	4,853,424	116,931	4,970,355	12,610,132	17,580,487
Total operating expenses	40,604,880	12,640,934	53,245,814	145,395,722	198,641,536
Operating income	648,552	1,525,847	2,174,399	5,006,982	7,181,381
Non-Operating Revenues (Expenses)					
Investment income	1,974,238	420,062	2,394,300	9,064,873	11,459,173
Other non-operating revenues	155,205		155,205	50,612	205,817
Intergovernmental	108,447	2,058	110,505		110,505
Interest and fiscal charges	(816,103)		(816,103)	(3,959,995)	(4,776,098)
Other non-operating expenses	(50,816)		(50,816)	(483,180)	(533,996)
Total non-operating revenues (expenses)	1,370,971	422,120	1,793,091	4,672,310	6,465,401
Income before transfers	2,019,523	1,947,967	3,967,490	9,679,292	13,646,782
Transfer From Other Funds	888,079		888,079		888,079
Transfer To Other Funds	(3,704,970)		(3,704,970)		(3,704,970)
Net income (loss)	(797,368)	1,947,967	1,150,599	9,679,292	10,829,891
Depreciation Transferred to Contributed Capital	1,704,561	21,780	1,726,341	217,736	1,944,077
Net Income Transferred to Retained Earnings/Fund Balance	907,193	1,969,747	2,876,940	9,897,028	12,773,968
Retained Earnings/Fund Balance					
Beginning of year	52,567,239	2,026,357	54,593,596	180,343,068	234,936,664
Prior period adjustment	(1,750,988)		(1,750,988)		(1,750,988)
End of year	$ 51,723,444	$ 3,996,104	$ 55,719,548	$ 190,240,096	$ 245,959,644

See notes to financial statements.

Exhibit 5

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Proprietary Fund Types		Total (Memorandum Only)		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Component Units	Reporting Entity
Cash Flows from Operating Activities					
Operating income	$ 648,552	$ 1,525,847	$ 2,174,399	$ 5,006,982	$ 7,181,381
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	4,853,424	116,931	4,970,355	12,610,132	17,580,487
Appreciation of investment in joint venture	26,571		26,571		26,571
Income on investments				(356,513)	(356,513)
Provision for bad debits				7,088,000	7,088,000
Bad debt recovery				56,842	56,842
Interest expense on bonds				166,782	166,782
Proceeds from real estate mortgage loans				196,526	196,526
(Increase) decrease in assets:					
Receivables	3,027,704	114,289	3,141,993	(9,183,157)	(6,041,164)
Due from other funds	(853,326)	(2,261,664)	(3,114,990)		(3,114,990)
Inventories	1,221	159,301	160,522	42,800	203,322
Other governmental units	(171,025)	(82,774)	(253,799)	(98,784)	(352,583)
State of Louisiana	(1,239)	(7,397)	(8,636)		(8,636)
Other assets	(188,633)	(684,386)	(873,019)	(635,867)	(1,508,886)
Increase (decrease) in liabilities:					
Accounts payable and accrued expenses	(2,933,234)	(734,514)	(3,667,748)	2,564,637	(1,103,111)
Meter deposits	22,131		22,131	73,250	95,381
Due to other funds	1,095,826	2,263,151	3,358,977		3,358,977
Due to State of Louisiana	66,144	6,296	72,440		72,440
Due to Federal Government	(18,804)	750	(18,054)		(18,054)
Other governmental units	(105,359)	2,179	(103,180)		(103,180)
Other liabilities				4,258	4,258
Total adjustments	4,821,401	(1,107,838)	3,713,563	12,528,906	16,242,469
Net cash provided by operating activities	5,469,953	418,009	5,887,962	17,535,888	23,423,850
Cash Flows from Noncapital Financing Activities					
Education endowment				(400,000)	(400,000)
Principal paid on bonds maturities				(249,325)	(249,325)
Interest paid on bonds				(49,257)	(49,257)
Transfers to other funds	(3,704,970)		(3,704,970)		(3,704,970)
Transfers from other funds	888,079		888,079		888,079
Grant proceeds	8,577		8,577		8,577
Tax proceeds	99,870		99,870		99,870
Net cash used for noncapital financing activities	(2,708,444)		(2,708,444)	(698,582)	(3,407,026)
Cash Flows from Capital and Related Financing Activities					
Acquisition and construction of capital assets	(3,328,198)	(65,932)	(3,394,130)	(26,072,116)	(29,466,246)
Other assets				213,000	213,000
Principal paid on outstanding debt	(890,000)		(890,000)	(1,895,000)	(2,785,000)
Interest paid on outstanding debt	(816,103)		(816,103)	(3,910,218)	(4,726,321)
Contributions in aid of construction	78,808		78,808		78,808
Insurance proceeds	155,205		155,205		155,205
Other proceeds		2,058	2,058		2,058
Net cash used for capital and *related financing activities*	$ (4,800,288)	$ (63,874)	$ (4,864,162)	$ (31,664,334)	$ (36,528,496)

Continued

Exhibit 5
Continued

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Proprietary Fund Types		Total (Memorandum Only)		Total (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Component Units	Reporting Entity
Cash Flows from Investing Activities					
Purchases of investments	$ (22,651,738)	$ (4,305,823)	$ (26,957,561)	$ (28,204,054)	$ (55,161,615)
Maturities of investments	28,296,837	3,672,933	31,969,770	32,953,186	64,922,956
Investment income	1,996,831	392,860	2,389,691	7,097,819	9,487,510
Net cash provided by (used for) investing activities	7,641,930	(240,030)	7,401,900	11,846,951	19,248,851
Net Increase (Decrease) in Cash and Cash Equivalents	5,603,151	114,105	5,717,256	(2,980,077)	2,737,179
Cash and Cash Equivalents					
Beginning of year	11,658,557	4,251,121	15,909,678	45,243,765	61,153,443
End of year	$ 17,261,708	$ 4,365,226	$ 21,626,934	42,263,688	$ 63,890,622
Supplementary Disclosure					
Component Units accounted for as Governmental Fund Types				15,938,448	
Component Units accounted for as Fiduciary Fund Types - Agency Funds				58,624	
Cash and cash equivalents as reported on Exhibit 1				$ 58,260,760	
Noncash Capital and Related Financing and Investing Activites					
Property, plant and equipment received in noncash capital contributions	$ 3,279,877	$ 62,168	$ 3,342,045		$ 3,342,045
Net increase in fair value of investments	65,297	24,474	89,771	$ 1,909,236	1,999,007
Amortization of deferred financing costs	50,816		50,816		50,816
Total noncash activities	$ 3,395,990	$ 86,642	$ 3,482,632	$ 1,909,236	$ 5,391,868

See notes to financial statements.

Exhibit 6

COMBINED STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

Additions	
Contributions	$ 239,698
Investment income	138,226
Total additions	377,924
Deductions	
Benefits	445,420
Administrative expenses:	
Professional fees	12,966
Other	32
Total deductions	458,418
Net Decrease	(80,494)
Net Assets Held in Trust for Pension Benefits	
Beginning of year	2,827,489
End of year	$ 2,746,995

See notes to financial statements.

TERREBONNE
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PARISH

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types				
ASSETS AND OTHER DEBITS	District Attorney	Indigent Defender Board	Judicial District Court Law Clerk Fund	Terrebonne Parish Clerk of Court	Terrebonne Parish Assessor
Assets					
Cash and cash equivalents	$ 1,621,631	$ 123,671	$ 748,344	$ 4,716,826	$ 141,070
Investments	200,000	294,267	2,042,483	4,007,538	
Receivables (net, where applicable of allowances for uncollectibles):					
Taxes					658,140
Accounts			5,555	23,778	
Loans					
Other	10,000			60,727	
Due from other funds				763,544	
Due from other governmental units	65,375	30,283	6,748		48,063
Inventories					
Other current assets				45,882	
Restricted assets:					
Cash and cash equivalents					
Investments					
Receivables (net, where applicable of allowances for uncollectibles)					
Other					
Fixed assets (net, where applicable of accumulated depreciation)	1,155,251	84,351	128,498	867,303	190,293
Deferred financing cost					
Other Debits					
Amount available in Debt Service Funds					
Amount to be provided for retirement of general long-term obligations					
Total assets and other debits	$ 3,052,257	$ 532,572	$ 2,931,628	$ 10,485,598	$ 1,037,566
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities					
Accounts payable and accrued expenditures/expenses	$ 142,274	$ 54,980	$ 4,259	$ 7,540,240	$ 26,040
Liability for work completed on contracts					
Payable from restricted assets:					
Accounts payable and accrued expenditures/expenses					
Bonds payable within one year					
Customers' meter deposits					
Deferred revenue					
Due to other funds				763,544	
Due to other governmental units					
Bonds payable:					
Public improvement					
General obligation					
Revenue					
Notes payable					
Other long-term obligations					
Total liabilities (carried forward)	$ 142,274	$ 54,980	$ 4,259	$ 8,303,784	$ 26,040

Exhibit 7

Governmental Fund Types								
City Court of Houma	Terrebonne Parish Coroner	Terrebonne Parish Port Commission	Terrebonne Parish Sales and Use Tax Department	Terrebonne Parish Recreation Districts				
				No. 1	No. 2/3	No. 3	No. 4	No. 5
$ 339,459	$ 3,984	$ 5,295	$ 5,580,510	$ 44,681	$ 102,206	$ 212	$ 12,833	$ 28,085
537,019				203,300			160,000	160,060
			6,610,746	116,063	152,543	13,872	112,558	40,070
			19,347					
	15,936		1,389	167,752	216,287	57,759	120,286	65,008
					2,235	70		
266,674			137,216	861,989	2,258,705	361,709	1,104,239	477,071
			25,760					39,708
$ 1,143,152	$ 19,920	$ 5,295	$ 12,374,968	$ 1,393,785	$ 2,731,976	$ 433,622	$ 1,509,916	$ 810,002
$ 646,846	$ 10,766		$ 51,003	$ 2,461	$ 2,235	$ 4,212	$ 2,873	$ 1,383
				283,815	368,830	71,631	232,844	105,078
			19,347					
106,349			12,141,642	887	4,782	13,212	2,923	408
								39,708
			25,760					
$ 753,195	$ 10,766	$ 0	$ 12,237,752	$ 287,163	$ 375,847	$ 89,055	$ 238,640	$ 146,577

Continued

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types					
	Terrebonne Parish Recreation Districts					
ASSETS AND OTHER DEBITS	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11
Assets						
Cash and cash equivalents	$ 87,944	$ 14,779	$ 13,029	$ 21,198	$ 58,098	$ 259,778
Investments	116,609	20,000	10,000		300,000	103,075
Receivables (net, where applicable of allowances for uncollectibles):						
Taxes	26,179	84,856	46,896	110,402	185,719	234,964
Accounts						
Loans						
Other	1,988					636
Due from other funds						
Due from other governmental units	195,083	162,546	87,693	145,232	237,503	376,695
Inventories						
Other current assets	305	419	767			
Restricted assets:						
Cash and cash equivalents						
Investments						
Receivables (net, where applicable of allowances for uncollectibles)						
Other						
Fixed assets (net, where applicable of accumulated depreciation)	1,192,511	1,023,145	1,149,756	1,204,795	2,206,155	2,315,155
Deferred financing cost						
Other Debits						
Amount available in Debt Service Funds					123,652	
Amount to be provided for retirement of general long-term obligations		73,985		686	651,348	150,000
Total assets and other debits	$ 1,620,619	$ 1,379,730	$ 1,308,141	$ 1,482,313	$ 3,762,475	$ 3,440,303
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities						
Accounts payable and accrued expenditures/expenses	$ 7,857	$ 4,360	$ 1,628	$ 7,644	$ 1,117	$ 5,654
Liability for work completed on contracts						12,600
Payable from restricted assets:						
Accounts payable and accrued expenditures/expenses						
Bonds payable within one year						
Customers' meter deposits						
Deferred revenue	221,262	247,402	134,588	255,635	403,722	585,507
Due to other funds						
Due to other governmental units	4,250	2,127	1,608	1,358	1,384	58,841
Bonds payable:						
Public improvement						150,000
General obligation					775,000	
Revenue						
Notes payable		73,985				
Other long-term obligations				686		
Total liabilities (carried forward)	$ 233,369	$ 327,874	$ 137,824	$ 265,323	$ 1,181,223	$ 812,602

Governmental Fund Types

Terrebonne Parish Fire Districts

No. 4A	No. 6	No. 7	No. 9	No. 10	Bayou Blue	Bayou Cane	Coteau	Schriever	Village East
$ 14,189	$ 17,314	$ 20,108		$ 155,754	$ 7,125	$ 6,915	$ 72,701		
218,815	491,766	328,790	$ 246,052	100,000				$ 106,780	$ 366,876
151,680	47,723	173,912	132,919	218,736	39,882	849,668	38,651	77,691	39,421
							949	102	
162,094	316,073	333,136	179,559	259,293	19,944	63,138	88,438	116,027	48,355
105									
1,329,839	1,497,486	1,358,346	1,270,879	1,368,513	210,146		225,344	1,132,412	71,691
				32,402				93,058	
		61,983	100,000	712,598	78,528	350,000	84,550	721,942	
$ 1,876,722	$ 2,370,362	$ 2,276,275	$ 1,929,409	$ 2,847,296	$ 355,625	$ 1,269,721	$ 510,633	$ 2,248,012	$ 526,343
$ 6,855	$ 15,637	$ 11,225	$ 37,202	$ 3,702	$ 722		$ 751	$ 1,772	$ 3,802
313,774	363,796	507,048	312,478	478,029	59,826	$ 912,805	127,089	193,718	87,776
2,746	69,970	118,439	9,296	4,308				1,969	
						350,000			
				745,000				815,000	
		61,983	100,000		78,528		84,550		
$ 323,375	$ 449,403	$ 698,695	$ 458,976	$ 1,231,039	$ 139,076	$ 1,262,805	$ 212,390	$ 1,012,459	$ 91,578

Continued

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types					
ASSETS AND OTHER DEBITS	Houma-Terrebonne Regional Planning Commission	Terrebonne Parish Library	Terrebonne Parish Communications District	Houma Area Convention and Visitors Bureau	Terrebonne Association for Retarded Citizens, Inc.	Terrebonne Council on Aging, Inc.
Assets						
Cash and cash equivalents	$ 166,993	$ 77,808	$ 100,341	$ 464,941	$ 500,906	$ 409,720
Investments		18,548,754	526,587	199,454	2,500,407	5,492,391
Receivables (net, where applicable of allowances for uncollectibles):						
Taxes		374,576		97,170		182,550
Accounts					34,202	
Loans						
Other	1,611		213,067		45,446	1,656
Due from other funds		105,449			63,768	66,889
Due from other governmental units		323,653		23,216	160,173	39,260
Inventories					92,986	
Other current assets				639	23,227	17,302
Restricted assets:						
Cash and cash equivalents						
Investments						
Receivables (net, where applicable of allowances for uncollectibles)						
Other						
Fixed assets (net, where applicable of accumulated depreciation)	6,341	11,520,069	1,548,690	781,172	5,135,888	1,851,642
Deferred financing cost						
Other Debits						
Amount available in Debt Service Funds		1,968,742				
Amount to be provided for retirement of general long-term obligations		10,356,258	294,338		132,827	2,044,351
Total assets and other debits	$ 174,945	$ 43,275,309	$ 2,683,023	$ 1,566,592	$ 8,689,830	$ 10,105,761
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities						
Accounts payable and accrued expenditures/expenses	$ 69,095	$ 28,567	$ 36,290	$ 5,746	$ 347,527	$ 53,010
Liability for work completed on contracts		933,833				
Payable from restricted assets:						
Accounts payable and accrued expenditures/expenses						
Bonds payable within one year						
Customers' meter deposits						
Deferred revenue						1,418,344
Due to other funds		105,449			63,768	66,889
Due to other governmental units		43,185	154,568	13,410		
Bonds payable:						
Public improvement		12,325,000	275,000			
General obligation						
Revenue						
Notes payable						2,000,000
Other long-term obligations			19,338		132,827	44,351
Total liabilities (carried forward)	$ 69,095	$ 13,436,034	$ 485,196	$ 19,156	$ 544,122	$ 3,582,594

Exhibit 7
Continued

Proprietary Fund Types			Fiduciary Fund Types		
				Nonexpendable Trust Fund	
Terrebonne General Medical Center	Consolidated Waterworks District No. 1	Houma-Terrebonne Airport Commission	Agency Fund Marshal's Trust Fund	Houma-Terrebonne Public Trust Financing Authority	Total
$ 6,993,000	$ 3,351,693	$ 736,535	$ 58,624	$ 227,960	$ 27,306,260
		6,790,659		1,870,302	45,941,984
					10,817,587
24,495,000	1,232,336	4,742			25,795,613
				706,414	706,414
	16,370			590	353,142
					1,018,997
	98,784				4,230,781
3,268,000	299,901				3,660,887
2,288,000	802,107	17,112			3,198,170
24,122,000	6,832,500				30,954,500
77,565,000					77,565,000
1,243,000					1,243,000
4,860,000					4,860,000
97,448,000	63,140,159	9,524,334			216,405,767
	220,773			34,286	255,059
					2,217,854
					15,878,862
$ 242,282,000	$ 75,994,623	$ 17,073,382	$ 58,624	$ 2,839,552	$ 472,409,877
$ 18,867,000	$ 329,870	$ 20,438	$ 58,624	$ 17,000	$ 28,432,667
	473,956				1,420,389
	190,258				190,258
905,000	1,050,993				1,955,993
	1,573,122				1,573,122
		43,747			7,728,744
					1,018,997
					12,757,662
					13,100,000
					2,335,000
51,625,000	20,301,552			2,048,098	73,974,650
					2,113,693
		23,025			571,048
$ 71,397,000	$ 23,919,751	$ 87,210	$ 58,624	$ 2,065,098	$ 147,172,223

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types				
	District Attorney	Indigent Defender Board	Judicial District Court Law Clerk Fund	Terrebonne Parish Clerk of Court	Terrebonne Parish Assessor
Total liabilities (brought forward)	$ 142,274	$ 54,980	$ 4,259	$ 8,303,784	$ 26,040
Equity and Other Credits					
Contributed capital					
Investment in general fixed assets	1,155,251	84,351	128,498	867,303	190,293
Retained earnings:					
Reserved:					
Revenue bond retirement					
Insurance claims					
Renewal and replacement					
Unreserved					
Fund balances (deficit):					
Reserved:					
Debt service					
Trust indentures					
Prepaid expenditures				45,882	
Inventories					
Donations					
Unreserved:					
Designated:					
Capital projects					
Subsequent years' expenditures					
Undesignated	1,754,732	393,241	2,798,871	1,268,629	821,233
Total equity and other credits	2,909,983	477,592	2,927,369	2,181,814	1,011,526
Total liabilities, equity and other credits	$ 3,052,257	$ 532,572	$ 2,931,628	$ 10,485,598	$ 1,037,566

See notes to financial statements.

Exhibit 7
Continued

Governmental Fund Types								
City Court of Houma	Terrebonne Parish Coroner	Terrebonne Parish Port Commission	Terrebonne Parish Sales and Use Tax Department	Terrebonne Parish Recreation Districts				
				No. 1	No. 2/3	No. 3	No. 4	No. 5
$ 753,195	$ 10,766	$ 0	$ 12,237,752	$ 287,163	$ 375,847	$ 89,055	$ 238,640	$ 146,577
266,674			137,216	861,989	2,258,705	361,709	1,104,239	477,071
								18,529
123,283	9,154	5,295		244,633	97,424	(17,142)	167,037	167,825
389,957	9,154	5,295	137,216	1,106,622	2,356,129	344,567	1,271,276	663,425
$ 1,143,152	$ 19,920	$ 5,295	$ 12,374,968	$ 1,393,785	$ 2,731,976	$ 433,622	$ 1,509,916	$ 810,002

Continued

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types					
	Terrebonne Parish Recreation Districts					
	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11
Total liabilities (brought forward)	$ 233,369	$ 327,874	$ 137,824	$ 265,323	$ 1,181,223	$ 812,602
Equity and Other Credits						
Contributed capital						
Investment in general fixed assets	1,192,511	1,023,145	1,149,756	1,204,795	2,206,155	2,315,155
Retained earnings:						
Reserved:						
Revenue bond retirement						
Insurance claims						
Renewal and replacement						
Unreserved						
Fund balances (deficit):						
Reserved:						
Debt service					123,652	
Trust indentures						
Prepaid expenditures						
Inventories						
Donations						
Unreserved:						
Designated:						
Capital projects						
Subsequent years' expenditures						
Undesignated	194,739	28,711	20,561	12,195	251,445	312,546
Total equity and other credits	1,387,250	1,051,856	1,170,317	1,216,990	2,581,252	2,627,701
Total liabilities, equity and other credits	$ 1,620,619	$ 1,379,730	$ 1,308,141	$ 1,482,313	$ 3,762,475	$ 3,440,303

See notes to financial statements.

Governmental Fund Types

Terrebonne Parish Fire Districts									
No. 4A	No. 6	No. 7	No. 9	No. 10	Bayou Blue	Bayou Cane	Coteau	Schriever	Village East
$ 323,375	$ 449,403	$ 698,695	$ 458,976	$ 1,231,039	$ 139,076	$ 1,262,805	$ 212,390	$ 1,012,459	$ 91,578
1,329,839	1,497,486	1,358,346	1,270,879	1,368,513	210,146		225,344	1,132,412	71,691
				32,402					93,058
223,508	113,781 309,692	219,234	199,554	215,342	6,403	6,916	15,000 57,899	10,083	363,074
1,553,347	1,920,959	1,577,580	1,470,433	1,616,257	216,549	6,916	298,243	1,235,553	434,765
$ 1,876,722	$ 2,370,362	$ 2,276,275	$ 1,929,409	$ 2,847,296	$ 355,625	$ 1,269,721	$ 510,633	$ 2,248,012	$ 526,343

Continued

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2001

	Governmental Fund Types					
	Houma-Terrebonne Regional Planning Commission	Terrebonne Parish Library	Terrebonne Parish Communications District	Houma Area Convention and Visitors Bureau	Terrebonne Association for Retarded Citizens, Inc.	Terrebonne Council on Aging, Inc.
Total liabilities (brought forward)	$ 69,095	$ 13,436,034	$ 485,196	$ 19,156	$ 544,122	$ 3,582,594
Equity and Other Credits						
Contributed capital						
Investment in general fixed assets	6,341	11,520,069	1,548,690	781,172	5,135,888	1,851,642
Retained earnings:						
Reserved:						
Revenue bond retirement						
Insurance claims						
Renewal and replacement						
Unreserved						
Fund balances (deficit):						
Reserved:						
Debt service		1,968,742				
Trust indentures						
Prepaid expenditures					22,887	
Inventories					92,986	
Donations					52,883	
Unreserved:						
Designated:						
Capital projects		10,110,956				
Subsequent years' expenditures			425,355		2,500,000	
Undesignated	99,509	6,239,508	223,782	766,264	341,064	4,671,525
Total equity and other credits	105,850	29,839,275	2,197,827	1,547,436	8,145,708	6,523,167
Total liabilities, equity and other credits	$ 174,945	$ 43,275,309	$ 2,683,023	$ 1,566,592	$ 8,689,830	$ 10,105,761

See notes to financial statements.

Exhibit 7
Continued

Proprietary Fund Types			Fiduciary Fund Types		
				Nonexpendable Trust Fund	
Terrebonne General Medical Center	Consolidated Waterworks District No. 1	Houma-Terrebonne Airport Commission	Agency Fund Marshal's Trust Fund	Houma-Terrebonne Public Trust Financing Authority	Total
$ 71,397,000	$ 23,919,751	$ 87,210	$ 58,624	$ 2,065,098	$ 147,172,223
	44,065,622	6,414,780			50,480,402
					46,293,274
	1,279,071				1,279,071
	264,340				264,340
	1,812,902				1,812,902
170,885,000	4,652,937	10,571,392			186,109,329
					2,217,854
				713,944	713,944
					68,769
					92,986
					52,883
					10,110,956
					3,072,665
				60,510	22,668,279
170,885,000	52,074,872	16,986,172		774,454	325,237,654
$ 242,282,000	$ 75,994,623	$ 17,073,382	$ 58,624	$ 2,839,552	$ 472,409,877

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	District Attorney	Indigent Defender Board	Judicial District Court Law Clerk Fund	Terrebonne Parish Clerk of Court	Terrebonne Parish Assessor
Revenues					
Taxes					$ 668,691
Licenses and permits					
Intergovernmental	$ 1,825,769	$ 65,948	$ 639,160		350,557
Charges for services		651,520		$ 2,509,077	
Fines and forfeitures	1,248,118		827,306		
Miscellaneous	106,297	11,819	107,415	321,611	20,012
Total revenues	3,180,184	729,287	1,573,881	2,830,688	1,039,260
Expenditures					
Current:					
General government	2,882,536	655,226	984,364	2,801,667	964,355
Public safety					
Health and welfare					
Culture and recreation					
Economic development and assistance					
Capital outlay	65,972		36,455	22,220	2,584
Debt service:					
Principal retirement					
Interest and fiscal charges					
Total expenditures	2,948,508	655,226	1,020,819	2,823,887	966,939
Excess (deficiency) of revenues over expenditures	231,676	74,061	553,062	6,801	72,321
Other Financing Sources (Uses)					
Proceeds of general fixed assets dispositions					
Proceeds of bonds and other debt issued					
Operating transfers in					
Operating transfers out					
Capital lease					
Total other financing sources (uses)					
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	231,676	74,061	553,062	6,801	72,321
Fund Balance (Deficit)					
Beginning of year	1,523,056	319,180	2,245,809	1,307,710	748,912
Prior period adjustment					
Residual equity transfer					
End of year	$ 1,754,732	$ 393,241	$ 2,798,871	$ 1,314,511	$ 821,233

See notes to financial statements.

Exhibit 8

City Court of Houma	Terrebonne Parish Coroner	Terrebonne Parish Port Commission	Terrebonne Parish Sales and Use Tax Department	Terrebonne Parish Recreation Districts No. 1	No. 2/3	No. 3	No. 4	No. 5
				$ 250,439	$ 321,302	$ 1,858	$ 215,825	$ 81,517
			$ 11,000					
$ 91,449	$ 249,375			28,750	20,721		7,329	18,374
585,021	170,656	$ 3,505	678,248	700			10,161	75
33,212	5,968		726	12,875	24,194	538	11,255	8,530
709,682	425,999	3,505	689,974	292,764	366,217	2,396	244,570	108,496
741,989			689,974	24,848	13,724	1,244	20,270	4,871
	426,544							
				169,001	281,480	84,688	213,591	75,501
		485						
64,395								
								3,000
806,384	426,544	485	689,974	193,849	295,204	85,932	233,861	83,372
(96,702)	(545)	3,020	0	98,915	71,013	(83,536)	10,709	25,124
					1,250	100		
					1,250	100		
(96,702)	(545)	3,020	0	98,915	72,263	(83,436)	10,709	25,124
254,330	9,699	2,275	0	145,718	25,161	66,294	156,328	161,230
(34,345)								
$ 123,283	$ 9,154	$ 5,295	$ 0	$ 244,633	$ 97,424	$ (17,142)	$ 167,037	$ 186,354

Continued

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Terrebonne Parish Recreation Districts					
	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11
Revenues						
Taxes	$ 202,464	$ 213,763	$ 121,204	$ 204,999	$ 370,597	$ 526,465
Licenses and permits						
Intergovernmental	5,945	14,143	2,642	16,880	27,213	43,585
Charges for services	25,967	15,016	3,383	40,730	2,946	35,463
Fines and forfeitures						
Miscellaneous	6,985	5,656	3,441	2,211	17,334	20,629
Total revenues	241,361	248,578	130,670	264,820	418,090	626,142
Expenditures						
Current:						
General government	15,748	52,705	26,561	30,631	94,198	51,995
Public safety						
Health and welfare						
Culture and recreation	321,096	204,005	160,531	276,661	179,054	696,391
Economic development and assistance						
Capital outlay					43,099	
Debt service:						
Principal retirement		12,330		1,430	110,000	
Interest and fiscal charges				108	50,857	
Total expenditures	336,844	269,040	187,092	308,830	477,208	748,386
Excess (deficiency) of revenues over expenditures	(95,483)	(20,462)	(56,422)	(44,010)	(59,118)	(122,244)
Other Financing Sources (Uses)						
Proceeds of general fixed assets dispositions		20				
Proceeds of bonds and other debt issued						150,000
Operating transfers in						
Operating transfers out						
Capital lease						
Total other financing sources (uses)		20				150,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(95,483)	(20,442)	(56,422)	(44,010)	(59,118)	27,756
Fund Balance (Deficit)						
Beginning of year	290,222	49,153	76,983	56,205	434,215	284,790
Prior period adjustment						
Residual equity transfer						
End of year	$ 194,739	$ 28,711	$ 20,561	$ 12,195	$ 375,097	$ 312,546

See notes to financial statements.

Exhibit 8
Continued

Terrebonne Parish Fire Districts									
No. 4A	No. 6	No. 7	No. 9	No. 10	Bayou Blue	Bayou Cane	Coteau	Schriever	Village East
$ 301,850	$ 331,902	$ 359,821	$ 252,309	$ 395,302	$ 49,037	$ 829,548	$ 118,046	$ 175,731	$ 59,794
25,955	32,583	62,667	22,655	31,452	7,197	65,565	7,707	31,815	14,001
	1,300								
13,618	68,451	21,783	17,256	15,749	263	12,992	2,560	10,234	15,082
341,423	434,236	444,271	292,220	442,503	56,497	908,105	128,313	217,780	88,877
28,746	25,141	89,858	39,481	99,939	2,083		6,678	26,840	5,326
280,574	460,926	488,737	412,779	304,318	17,410	1,417,425	57,692	129,544	38,387
				82,911	11,083			39,060	
		18,449		40,000	24,369		9,450	30,000	
		4,641		40,664	5,229		5,772	43,602	
309,320	486,067	601,685	452,260	567,832	60,174	1,417,425	79,592	269,046	43,713
32,103	(51,831)	(157,414)	(160,040)	(125,329)	(3,677)	(509,320)	48,721	(51,266)	45,164
						358,290			
			100,000						
			100,000			358,290			
32,103	(51,831)	(157,414)	(60,040)	(125,329)	(3,677)	(151,030)	48,721	(51,266)	45,164
191,405	475,304	376,648		373,073	10,080	157,946	24,178	154,407	317,910
			259,594						
$ 223,508	$ 423,473	$ 219,234	$ 199,554	$ 247,744	$ 6,403	$ 6,916	$ 72,899	$ 103,141	$ 363,074

Continued

Exhibit 8
Continued

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Houma-Terrebonne Regional Planning Commission	Terrebonne Parish Library	Terrebonne Parish Communications District	Houma Area Convention and Visitors Bureau	Terrebonne Association for Retarded Citizens, Inc.	Terrebonne Council on Aging, Inc.	Total
Revenues							
Taxes		$ 3,960,923		$ 599,338		$ 1,331,911	$ 11,944,636
Licenses and permits							11,000
Intergovernmental		38,396			$ 2,219,695	721,289	6,688,817
Charges for services	$ 33,108	14,977	$ 1,075,890		2,359,607	109,874	8,327,224
Fines and forfeitures		14,715					2,090,139
Miscellaneous	2,915	1,155,720	16,111	25,051	318,034	331,523	2,748,050
Total revenues	36,023	5,184,731	1,092,001	624,389	4,897,336	2,494,597	31,809,866
Expenditures							
Current:							
General government	24,615						10,405,613
Public safety			836,399				4,870,735
Health and welfare					4,739,966	1,873,253	6,613,219
Culture and recreation		1,859,834					4,521,833
Economic development and assistance				535,228			535,713
Capital outlay		2,111,937				597,188	3,076,904
Debt service:							
Principal retirement		405,000	25,000				679,028
Interest and fiscal charges		747,526	15,690			13,889	927,978
Total expenditures	24,615	5,124,297	877,089	535,228	4,739,966	2,484,330	31,631,023
Excess (deficiency) of revenues over expenditures	11,408	60,434	214,912	89,161	157,370	10,267	178,843
Other Financing Sources (Uses)							
Proceeds of general fixed asset dispositions				1,800		2,025	5,195
Proceeds of bonds and other debt issued						2,000,000	2,508,290
Operating transfers in		1,357,706			1,722,198	1,026,425	4,106,329
Operating transfers out		(1,357,706)			(1,722,198)	(1,026,425)	(4,106,329)
Capital lease							100,000
Total other financing sources (uses)		0		1,800	0	2,002,025	2,613,485
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	11,408	60,434	214,912	90,961	157,370	2,012,292	2,792,328
Fund Balance (Deficit)							
Beginning of year	88,101	18,258,772	434,225	675,303	2,852,450	2,659,233	35,206,305
Prior period adjustment							(34,345)
Residual equity transfer							259,594
End of year	$ 99,509	$ 18,319,206	$ 649,137	$ 766,264	$ 3,009,820	$ 4,671,525	$ 38,223,882

See notes to financial statements.

Exhibit 9

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Terrebonne General Medical Center	Consolidated Waterworks District No. 1	Houma-Terrebonne Airport Commission	Houma-Terrebonne Public Trust Financing Authority	Total
Operating Revenues					
Revenues from sales and service charges	$ 131,669,000	$ 9,941,703	$ 1,013,160		$ 142,623,863
Other operating revenues	7,198,000	148,989	353	$ 431,499	7,778,841
Total operating revenues	138,867,000	10,090,692	1,013,513	431,499	150,402,704
Operating Expenses					
Personal services	66,715,000	3,018,017	275,148		70,008,165
Supplies and materials	30,594,000	1,080,883	36,125		31,711,008
Other services and charges	27,909,000	2,756,344	212,425	188,648	31,066,417
Depreciation and amortization	10,001,000	2,245,825	351,878	11,429	12,610,132
Total operating expenses	135,219,000	9,101,069	875,576	200,077	145,395,722
Operating income	3,648,000	989,623	137,937	231,422	5,006,982
Non-Operating Revenues (Expenses)					
Investment income	7,694,000	554,800	816,073		9,064,873
Other non-operating revenues		50,612			50,612
Interest and fiscal charges	(2,802,000)	(1,157,995)			(3,959,995)
Other non-operating expenses	(471,000)	(69,022)	56,842		(483,180)
Total non-operating revenues (expenses)	4,421,000	(621,605)	872,915		4,672,310
Net income	8,069,000	368,018	1,010,852	231,422	9,679,292
Depreciation Transferred to Contributed Capital			217,736		217,736
Net Income Transferred to Retained Earnings/Fund Balance	8,069,000	368,018	1,228,588	231,422	9,897,028
Retained Earnings/Fund Balance					
Beginning of year	162,816,000	7,641,232	9,342,804	543,032	180,343,068
End of year	$ 170,885,000	$ 8,009,250	$ 10,571,392	$ 774,454	$ 190,240,096

See notes to financial statements.

Exhibit 10

COMBINING STATEMENT OF CASH FLOWS - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Terrebonne General Medical Center	Consolidated Waterworks District No. 1	Houma-Terrebonne Airport Commission	Houma-Terrebonne Public Trust Financing Authority	Total
Cash Flows from Operating Activities					
Operating income	$ 3,648,000	$ 989,623	$ 137,937	$ 231,422	$ 5,006,982
Adjustments to reconcile operating income to net cash provided by (used for) operating activities:					
Depreciation and amortization	10,001,000	2,245,825	351,878	11,429	12,610,132
Income on investments				(356,513)	(356,513)
Provision for bad debts	7,088,000				7,088,000
Bad debt recovery			56,842		56,842
Interest expense on bonds				166,782	166,782
Proceeds from real estate mortgage loans				196,526	196,526
(Increase) decrease in assets:					
Receivables	(9,189,000)	(32,021)	37,864		(9,183,157)
Inventories	65,000	(22,200)			42,800
Other assets	(549,000)	(82,665)	(4,202)		(635,867)
Due from other governmental units		(98,784)			(98,784)
Increase (decrease) in liabilities:					
Accounts payable and accrued expenses	2,561,000	(9,351)	12,884	104	2,564,637
Meter deposits		73,250			73,250
Other liabilities			4,258		4,258
Total adjustments	9,977,000	2,074,054	459,524	18,328	12,528,906
Net cash provided by operating activities	13,625,000	3,063,677	597,461	249,750	17,535,888
Cash Flows from Noncapital Financing Activities					
Education endowment	(400,000)				(400,000)
Principal paid on bond maturities				(249,325)	(249,325)
Interest paid on bonds				(49,257)	(49,257)
Net cash used for noncapital financing activities	(400,000)			(298,582)	(698,582)
Cash Flows from Capital and Related Financing Activities					
Acquisition and construction of capital assets	(22,014,000)	(3,677,405)	(380,711)		(26,072,116)
Other assests	213,000				213,000
Principal paid on outstanding debt	(865,000)	(1,030,000)			(1,895,000)
Interest paid on outstanding debt	(2,744,000)	(1,166,218)			(3,910,218)
Net cash used for capital and related financing activities	(25,410,000)	(5,873,623)	(380,711)		(31,664,334)
Cash Flows from Investing Activities					
Purchases of investments	(23,915,000)		(4,289,054)		(28,204,054)
Maturities of investments	28,949,000		4,004,186		32,953,186
Investment income	6,068,000	575,323	441,837	12,659	7,097,819
Net cash provided by (used for) investing activities	11,102,000	575,323	156,969	12,659	11,846,951
Net Increase (Decrease) in Cash and Cash Equivalents	(1,083,000)	(2,234,623)	373,719	(36,173)	(2,980,077)
Cash and Cash Equivalents					
Beginning of year	32,198,000	12,418,816	362,816	264,133	45,243,765
End of year	$ 31,115,000	$ 10,184,193	$ 736,535	$ 227,960	$ 42,263,688
Noncash Investing, Capital and Financing Activities					
Net increase in fair value of investments	$ 1,535,000	$ 0	$ 374,236	$ 0	$ 1,909,236

See notes to financial statements.

CONTENTS OF NOTES TO FINANCIAL STATEMENTS

Terrebonne Parish Consolidated Government

December 31, 2001

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NOTES TO FINANCIAL STATEMENTS

Terrebonne Parish Consolidated Government

December 31, 2001

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Terrebonne Parish Consolidated Government have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity and Individual Component Unit Disclosure

Terrebonne Parish Home Rule Charter consolidated the governmental functions of the City of Houma and the Terrebonne Parish Police Jury as the Terrebonne Parish Consolidated Government (the Parish) effective January 1, 1984. The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Parish Council), (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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 are 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, which is fiscally dependent on the primary government, should be included in its reporting entity.

As required by accounting principles generally accepted in the United States of America, these financial statements present the Terrebonne Parish Consolidated Government (the primary government) and its component units. The component units discussed below are included in the Parish's reporting entity because of the significance of their operational or financial relationships with the Parish.

Blended Component Units

These component units, although legally separate entities, are, in substance, part of the Parish's operations and so audited data as of and for the year ended December 31, 2001 from these units are combined with data of the primary government. The expenditures of these blended component units are provided for in the Parish's operating and capital budgets.

Houma Community Mineral Lease (the "HCML") - The HCML was created to establish the City of Houma, subsequently the Terrebonne Parish Consolidated Government, as an agent of certain property owners to annually distribute mineral royalties provided. The HCML irrevocably appointed governing authority is the Parish President and Council Members. Fiscal dependency exists since the Parish provides office space, personnel and related expenditures in its capacity as agent.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity and Individual Component Unit Disclosure (Continued)

Police Pension & Relief Board and Firemen's Pension & Relief Board - Imposition of will exist because the Boards consist of Parish officials (elected and appointed) and employees of the related police and fire departments. In addition, a financial burden exists because the Parish is obligated for the unfunded future liability over the employee/employer's regular contribution. The Parish also provides secretarial and accounting services for the Pension Boards.

Discrete Component Units

The component unit columns in the combined financial statements include the audited financial data of the Parish's other component units as of and for the year ended December 31, 2001, unless otherwise noted. They are reported in a separate column to emphasize that they are legally separate from the Parish.

The Louisiana State Constitution mandates that parish governments fund a significant portion of the operational budgets of certain legally separate state constitutionally defined parish officials. These expenditures are budgeted as part of the Parish budget process. These officials also have certain statutorily defined sources of funds that are used for operating and/or capital purposes and include:

Terrebonne Parish District Attorney (the "DA") - The DA is a separately elected official. A financial dependency exists to the extent the Parish provides and maintains their offices, salaries and various related expenses as statutorily mandated.

Terrebonne Parish Indigent Defender (the "ID") and the Judicial Law Clerk (the "JLC") - The ID Board and JLC are part of the operations of the district court system, which creates a fiscal dependency.

Terrebonne Parish Clerk of Court (the "Clerk") (June 30, 2001) and the Terrebonne Parish Tax Assessor (the "Assessor") - The Clerk and the Assessor are separately elected officials. Fiscal dependency exists since the Parish provides and maintains the offices of the Clerk and Assessor. Title to real property is in the name of the Parish. The substance of the relationship between these officials and the Parish is that the Parish has approval authority over the officials' capital budgets. The parish is also entitled to fifty percent of any surplus general funds of the Clerk of Court at the end of the Clerk's elected term.

City Court of Houma (the "City Court") - The City Court Judge is a separately elected official within the Houma Municipal Boundaries and is a part of the operations of the city court system. The Parish can impose its will due to the financial benefit received by City Court (office space and maintenance, salaries and related expenditures.)

Terrebonne Parish Coroner (the "Coroner") - The Coroner is a separately elected official. The Parish is responsible for paying fees to the Coroner for services provided to the public. There is a fiscal dependence since the Parish must approve the rates set by the Coroner.

Terrebonne Parish Port Commission (the "Commission") -The Commission is governed by a separate seven member board of which five members are appointed by the Parish President and the Parish Council and two members are nominated by the Chamber of Commerce and appointed by the Parish Council. Although the Commission is legally separate, the Parish provides office space, personnel and accounting services. These expenditures are provided for in the annual operating and capital budgets of the Parish. Separate financial statements are not issued on the Commission since it has been historically included as a fund within the Parish's financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity and Individual Component Unit Disclosure (Continued)

Terrebonne Parish Sales & Use Tax Department - This separate agency of the Parish collects all sales taxes levied in Terrebonne Parish, under the jurisdiction of the Parish. At present, the Parish, Terrebonne Parish School Board and Terrebonne Parish Sheriff levy those taxes. The composition of the Advisory Board is made up of equal members from the Parish and Parish School Board and a member from the Parish Sheriff. However, the decisions of the advisory board are ratified by the Parish Council and can therefore impose its will. In addition, the director is appointed by the Parish President and ratified by the Parish Council. However, this component unit does not provide services entirely, or almost entirely, to the Parish.

Marshal Trust Fund (the "MTF") - The MTF is a separate agency fund accounted for by the City Marshal, a separately elected official within the Houma Municipal Boundaries. The MTF accounts for the collection of garnishments and seizures and the subsequent disbursement to the appropriate parties (less a collection fee paid to the Parish). The Parish can significantly impose its will due to the financial support statutorily mandated to the Marshal (greater than 50% is supplemented).

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

Parish Recreation Districts No. 1 - 11
Parish Fire Protection Districts No. 4A, 6, 7, 9 and 10, Bayou Blue Fire District, Bayou Cane Fire District, Coteau Fire District, Schriever Fire District, Village East Fire District
Houma-Terrebonne Regional Planning Commission
Terrebonne Parish Library
Terrebonne Parish Communications District
Consolidated Waterworks District No. 1 – June 30, 2001
Terrebonne General Medical Center - March 31, 2001
Houma-Terrebonne Public Trust Financing Authority - March 31, 2001

In addition, there are special districts whose board members are appointed with "special circumstance." That is, some members may be appointed by separate organizations, or the Parish Council will appoint the members from lists of nominations from separate organizations. Certain special districts have different year ends as indicated. Each of these special districts has a financial benefit or burden to the Parish and/or a fiscal dependency on the Parish.

Houma Area Convention and Visitors Bureau
Terrebonne Association for Retarded Citizens – June 30, 2001
Terrebonne Council on Aging – June 30, 2001
Houma-Terrebonne Airport Commission – June 30, 2001

Complete financial statements of the individual component units may be obtained from their respective administration offices or from the Terrebonne Parish Consolidated Government at the Executive Center, 309 Goode Street, Houma, Louisiana 70360.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity and Individual Component Unit Disclosure (Continued)

Component units generally follow the same accounting policies as the Primary Government with the exception of revenue recognition for ad valorem taxes. The Terrebonne Parish Assessor recognizes ad valorem taxes during the year levied. The Primary Government and all other component units budget current year taxes as levied for next year.

Terrebonne General Medical Center reports in accordance with accounting principles generally accepted in the United States of America as specified by the American Institute of Certified Public Accountants' "Audits of Providers of Health Care Services".

B. Basis of Presentation

The accounts of the Parish are organized and operated on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The Parish has the following fund types and account groups:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Parish. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governments, on a cost-reimbursement basis.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Parish in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Funds and Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

General Fixed Assets Account Group - The General Fixed Assets Account Group is used to account for fixed assets not accounted for in proprietary or trust funds.

General Long-Term Obligations Account Group - The General Long-Term Obligations Account Group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds, including General, Special Revenue, Debt Service and Capital Projects Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources, cost of services or "capital maintenance" measurement focus. With this measurement focus, all assets and all liabilities (whether current or noncurrent) associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Operating statements for proprietary fund types present increases (revenues) and decreases (expenses) in net total assets.

Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenue) are recorded as revenue of the period for which levied, thus the current year property taxes which are being levied to finance the subsequent year's budget are recorded as revenue for the subsequent fiscal year. The 2001 tax levy is recorded as deferred revenue in the Parish's 2001 financial statements. Ad Valorem Tax Adjustments represent taxes paid under protest and other unremitted taxes that are recognized as general government expenditures when the related tax levy is recognized as revenues. Sales taxes are considered "measurable" when in the hands of merchants and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special assessments for the Sewer Improvement and Paving Sinking Funds are recognized as revenues when installments are billed and unbilled assessments are reported as deferred revenues. Intergovernmental revenues (federal and state grants) are recorded as revenues when the Parish is entitled to the funds. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash by the Parish or an intermediary collecting agency because they are generally not measurable until actually received. Charges for services are recorded when earned since they are measurable and available.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) claims, judgments and compensated absences which are recorded as expenditures when paid with expendable available financial resources; and (2) principal interest on general long-term debt which is recognized when due.

Expenditures relative to the Parish Council, Administrative Departments, Service Center and certain expenses of the General and Administrative Departments within the Utilities Fund are allocated among various funds of the Primary Government.

Internal Service Funds are utilized to account for the services relating to insurance, personnel, purchasing, data processing, and fleet maintenance.

All Proprietary Funds and Pension Trust 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.

Services for electricity, gas and water are accounted for in enterprise funds and recorded as revenues as billed to customers on a monthly route reading cycle. At the end of the year, utilities services, which have been rendered from the latest date of each route reading cycle to year-end, which are unbilled, are accrued for financial reporting purposes. The cost of fuel for electric generation and the cost of gas are charged to expenses as delivered to the distribution system. The total cost of generation and the purchase of power is recovered through a fuel and purchased power cost charged to the customer. The variance between actual cost and charges is reported as unbilled receivables or deferred revenues and will be adjusted on subsequent billings.

D. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. Budgets

The Parish adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

(1) Prior to October 1, the president submits to the Council a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

(2) The Council conducts public hearings to obtain taxpayer comments.

(3) All actions necessary to adopt and otherwise finalize and implement the budget for an ensuing year are taken prior to the last regular meeting of the year in progress. The budget is legally enacted through passage of an ordinance.

(4) The level of budgetary control is at the fund, department or project level and any amendment involving the transfer of monies from one fund, department or project to another or any amendment for amounts exceeding any current expenditure amount budgeted must be approved by the Council. Any transfers of unencumbered appropriations within departments are allowed to be controlled by the Parish President.

(5) All budgeted amounts, which are not expended, or obligated through contracts, lapse at year end.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets (Continued)

(6) Budgets for all governmental fund types are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

(7) The budget was amended various times during the year. The financial statements reflect the amended budget amounts. The budget and amendments are as follows:

	Budget As Originally Enacted	Amendments	Budget As Revised
General Fund			
Revenues/operating transfers in	$ 17,724,117	$ 627,343	$ 18,351,460
Expenditures/operating transfers out	18,988,920	5,184,459	24,173,379
Special Revenue Funds:			
Revenues/operating transfers in	50,898,679	10,528,045	61,426,724
Expenditures/operating transfers out	59,218,852	22,310,497	81,529,349

The amendments were in order to (1) carry over any encumbrances obligated but not recognized as an expenditure as of the end of the year and (2) to adjust revenues and expenditures in order to come within five percent of actual revenues and expenditures as required by state law. The financial statements reflect the amended budget amounts.

Budget-to-actual comparisons are not presented for the Debt Service and Capital Project Funds. Formal budgetary accounting is not employed for Debt Service Funds because effective control is alternatively achieved through the indenture provisions of the bonds and certificates. The Capital Project Funds present project as opposed to annual budget amounts and are therefore not reported in the accompanying financial report. The Council, who approves each project budget, maintains effective control of costs.

Comparison of the budgeted and actual amounts as shown in Exhibit 3 in the accompanying financial report includes the General Fund and Special Revenue Funds which are included in the annual operating budget.

F. Cash, Cash Equivalents and Investments

Cash includes amounts in regular and money market accounts.

For purposes of the statement of cash flows, cash and cash equivalents include certificates of deposit and securities with maturities of three months or less when purchased.

Investments are stated at fair value as established by the open market, except for the Louisiana Asset Management Pool (LAMP). LAMP is an external pool, which is operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than fair value to report net assets to compute share prices if certain conditions are met.

Securities traded in a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value. Realized gains and losses on investments recorded at fair value are included in investment income.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash, Cash Equivalents and Investments (Continued)

Investment policies are governed by state statues and bond covenants. Investments during the year consisted of the following:

Federal Home Loan Bank Notes
Federal Home Loan Mortgage Corporation (FHLMC) Notes
Federal National Mortgage Association (FNMA) Notes
Louisiana Asset Management Pool (LAMP)
Federal Farm Credit Bank Notes

G. Accounts Receivable

Uncollectable 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.

H. Inventories

Inventories are stated at cost using the average price method in the General Fund, all Enterprise Funds and Internal Service Funds. Expenditures for inventories are recognized utilizing the consumption method.

I. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. All purchased fixed assets are valued at historical cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the government.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. Interest on bond proceeds used for construction in all Enterprise Funds was not capitalized prior to 1986. Interest is not capitalized for the Parish's General Fixed Assets.

Assets in the General Fixed Assets Account Group are not depreciated. Depreciation of all exhaustible fixed assets used by Proprietary and Internal Service Funds are charged as an expense against their operations. Accumulated depreciation is reported on Proprietary and Internal Service Fund balance sheets.

Depreciation on fixed assets of the Enterprise and Internal Service Funds has been computed under the straight-line method based on the estimated useful lives of the individual assets. The depreciation rates for the major classifications of assets are as follows:

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fixed Assets (Continued)

Type of Fixed Assets	Annual Rates
Buildings and Structures	2 - 10%
Distribution Systems	4 - 10%
Furniture and Equipment	4 - 20%

Certain assets in various Enterprise Funds and Internal Service Funds have been constructed or acquired substantially with contributions in aid of construction. Net income includes depreciation on assets acquired from contributions. However, certain depreciation applicable to assets acquired from contributions is transferred to the related contribution account rather than retained earnings.

J. Accumulated Vacation and Sick Leave

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid in all Governmental Funds. Furthermore, all vacation and one-half of sick leave benefits relating to employees of Governmental Funds are accrued and reported as a liability of the General Long-Term Obligations Account Group. The Proprietary Funds accrue benefits in the period, which they were earned.

Employees of the Primary Government can earn 96 hours or 136 hours of vacation leave, depending on their length of employment. Accumulated vacation leave is due to the employee at the time of termination or death. The vacation policy provides that employees are to take vacation within one year of being earned, with no carry forward provisions. Hours forfeited are transferred to retirement for participants of the Parochial Employees' Retirement System.

Employees of the Parish earn 56 hours sick leave per year and are permitted to accumulate a maximum of 480 hours. Upon retirement, sick leave is treated differently depending on the employee's retirement system as indicated below:

(1) Parochial Employees' Retirement System (PERS) - participants in this system are paid for one-half of their accumulated sick leave to a maximum of 240 hours.

(2) Civil Service - (Police and Fire Retirement Systems) - participants in these systems receive no benefits for unused sick leave either through payment or computation of monthly retirement benefits.

K. Long-Term Obligations

Long-term debt is recognized as a liability of a Governmental Fund when due, or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from unexpendable available financial resources is reported as a fund liability of a Governmental Fund. The remaining portion of such obligations is reported in the General Long-Term Obligations Account Group. Long-term liabilities expected to be financed from Proprietary Fund operations are accounted for in those funds.

L. Bond Discount and Issuance Costs

Bond discount and issuance costs for the Utilities Fund are being amortized by the interest method.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Fund Equity

Contributed capital is recorded in Proprietary Funds that have received capital grants or contributions from developers, customers or other funds. Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

The reserve for long-term receivables in the General Fund represents amounts due from other governmental entities not expected to be collected within one year.

The reserve for maintenance of Broadmoor trees in the General Fund consist of a donation for the specific purpose of maintaining trees in Broadmoor subdivision.

N. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and 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.

O. GASB Pronouncements

Governmental Accounting Standards Board (GASB) Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," provides that Proprietary Funds may apply all GASB pronouncements, as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements; Statements and interpretations of the Financial Accounting Standard Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) of the Committee on Accounting Procedure. The Parish has elected to apply only FASB, APB and ARB materials issued on or before November 30, 1989 to the Proprietary Funds and component units.

P. Memorandum Only – Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with accounting principles generally accepted in the United States of America. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

a. Deficit Fund Balance and Retained Earnings of Individual Funds

Component Units:

The deficit in Terrebonne Parish Recreation District No. 3 of $17,142 is for the year ended December 21, 2000 and is expected to be eliminated by operations in 2001. Terrebonne Parish Recreation District No. 3 was not audited for the year ended December 31, 2001; therefore the audited financial statements of the Terrebonne Parish Recreation District No. 3 for the year ended December 31, 2000 have been included as a component unit.

b. Expenditures/Expenses Exceeding Appropriations

The following individual funds had actual expenditures/expenses exceeding appropriations:

	Budget	Actual	Unfavorable Variance
Special Revenue Funds:			
Parish Prisoners Fund	$ 2,469,647	$ 2,494,165	$ (24,518)
City Marshal Fund	586,283	589,352	(3,069)
Head Start Program Fund	710,771	765,921	(55,150)
Road Lighting District No. 1 Maintenance Fund	172,367	175,917	(3,550)
Road Lighting District No. 2 Maintenance Fund	188,139	192,976	(4,837)
Road Lighting District No. 3A Maintenance Fund	370,456	401,147	(30,691)
Road Lighting District No. 5 Maintenance Fund	74,689	78,207	(3,518)
Road Lighting District No. 6 Maintenance Fund	113,963	122,201	(8,238)
Road Lighting District No. 7 Maintenance Fund	136,365	152,773	(16,408)
Road Lighting District No. 8 Maintenance Fund	70,390	73,568	(3,178)
Road Lighting District No. 9 Maintenance Fund	66,908	70,240	(3,332)
Road Lighting District No. 10 Maintenance Fund	112,385	133,957	(21,572)
Health Unit Fund	671,706	672,132	(426)
Retarted Citizens Fund	2,010,554	2,227,189	(216,635)
Parishwide Recreation Fund	1,328,776	1,332,025	(3,249)
Criminal Court Fund	3,160,000	3,354,316	(194,316)
Enterprise Funds:			
Utilities Fund	30,509,159	33,644,394	(3,135,235)
Internal Service Funds:			
Centralized Purchasing Fund	512,388	557,565	(44,177)
Centralized Fleet Maintenance Fund	573,778	585,894	(12,116)

Note 3 - PROPERTY TAXES

Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana Law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 2000. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the amount of the taxes. The assessed values, upon which the 2001 levy was based, are as follows:

Note 3 - PROPERTY TAXES (Continued)

Location	Assessed Value: Total Value	Assessed Value: Homestead Exemption
City of Houma	$ 116,882,855	$ 41,862,300
All other property for local purposes	401,385,565	93,805,870
Totals	*$ 518,268,420*	*$ 135,668,170*

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the assessor is subject to the review and certification by the Louisiana Tax Commission.

The Parish and its component units have levied property taxes for payment of principal and interest on long-term debt and for special purposes. The various tax rates for the year ended December 31, 2001 are as follows:

Description	Tax Rate Per $1,000
Citywide:	
Maintenance	$ 28.25
Parishwide:	
Debt Service	2.37
Maintenance	42.95
Districts:	
Debt Service	Range 4.25 to 8.00
Maintenance	Range .05 to 16.15

The maximum millage currently levied in any one District is 111.15 per $1,000 of assessed valuation on property. This maximum includes 9.27 mills for the Terrebonne Parish School Board, 7.58 mills for the Special Law Enforcement District and 4.89 mills for the Terrebonne Parish Levee and Conservation District.

As indicated in Note 1c, property taxes are recorded as revenue by the Parish in the year the taxes finance budgeted expenditures. Property taxes, which are paid under protest, are recorded as revenue in the year the taxes are collected.

Note 4 - DEPOSITS AND INVESTMENTS

Primary Government

The Parish maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is included on the combined balance sheet in "cash and cash equivalents" and "investments."

Bank Deposits:

State Law requires deposits (cash and certificates of deposits) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished, as security must be held by the political subdivision, or with an unaffiliated bank, or with a trust company for the account of the political subdivision. In accordance with state law all cash and deposits were collateralized.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Parish or its agent, in the Parish's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department, or its agent in the Parish's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution, or its trust department or agent but not in the Parish's name.

The year end balances of deposits are as follows:

	Bank Balances			
	Risk Category			
	1	2	3	Reported Amount
Cash	$ 1,131,515		$ 6,399,089	$ 3,436,124
Certificates of deposit	708,480		45,846,697	46,555,177
Totals	$ 1,839,995	$ -	$ 52,245,786	$ 49,991,301

At December 31, 2001, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositors. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized 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 depositor that the fiscal agent has failed to pay deposited funds upon demand.

Investments:

State statutes authorize the Parish to invest in obligations of the U.S. Treasury, agencies, and instrumentalities; commercial paper rated AAA 1, 2, or 3; repurchase agreements; and the Louisiana Asset Management Pool.

Note 4 - DEPOSITS AND INVESTMENTS (Continued)

The Parish's investments are categorized to give an indication of the level of risk assumed by the entity at year end.

Category 1 includes investments that are insured or registered or for which the securities are held by the Parish or its agent in the Parish's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Parish's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent, but not in the Parish's name.

At year end the investment balances are as follows:

	Fair Value Risk Category			
	1	2	3	Reported Amount
Investments subject to categorization:				
Federal Farm Credit Bank Notes	$ 6,770,022			$ 6,770,022
Federal National Mortgage Association (FNMA) Notes	22,409,072			22,409,072
Federal Home Loan Mortgage Corporation (FHLMC) Notes	8,565,613			8,565,613
Federal Home Loan Bank Notes	16,569,145			16,569,145
Totals	$ 54,313,852	$ -	$ -	54,313,852
Investments not subject to categorization:				
Louisiana Asset Management Pool (LAMP)				26,251,628
Total investments				$ 80,565,480

Investments in the Louisiana Asset Management Pool are not categorized as to credit risk because they are not evidenced by securities that exist in physical or book entry form.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S.

Note 4 - DEPOSITS AND INVESTMENTS (Continued)

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 consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. Accordingly, the fair value of the Parish's position in LAMP is the same as the value of LAMP shares. For purposes of determining participants' shares, investments are valued at amortized cost, which approximates fair value. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

A reconciliation of deposits and investments as shown on the Combined Balance Sheet for the Primary Government is as follows:

Cash on hand	$ 9,783
Reported amount of deposits	49,991,301
Reported amount of investments	80,565,480
Total	$ 130,566,564
Cash and cash equivalents	$ 15,303,821
Cash and cash equivalents-restricted	9,025,996
Investments	93,536,645
Investments-restricted	12,700,102
Total	$ 130,566,564

Component Units

The year end balances of deposits are as follows:

	Bank Balances			
	Risk Category			
	1	2	3	Reported Amount
Deposits	$ 43,686,318	$ 1,709,541	$ 27,493,367	$ 71,116,875

Note 4 - DEPOSITS AND INVESTMENTS (Continued)

At year end the investment balances are as follows:

	Fair Value Risk Category 1	2	3	Reported Amount
Investments subject to categorization:				
U. S. Treasury Notes		$ 38,009,599		$ 38,009,599
U.S. Treasury Bills	$ 300,000			300,000
Government National Mortgage Association (GNMA) Notes		5,371,336	$ 767,045	6,138,381
Federal National Mortgage Association (FNMA) Notes	6,240,082	9,552,951	2,640,930	18,433,963
Federal National Mortgage Association (FNMA) REMIC Trust			286,056	286,056
Federal Home Loan Mortgage Corporation (FHLMC) Notes	6,753,790		3,729,734	10,483,524
Federal Home Loan Bank Notes	3,598,795	9,051,260	760,000	13,410,055
Federal Farm Credit Bank Note	1,350,971		195,000	1,545,971
Other U.S. Government Securities	1,552,408	10,410,272	231,901	12,194,581
Totals	$ 19,796,046	$ 72,395,418	$ 8,610,666	100,802,130
Investments not subject to categorization:				
Louisiana Asset Management Pool (LAMP)				9,844,855
Total investments				$ 110,646,985

A reconciliation of deposits and investments as shown on the Combined Balance Sheet for the Component Unit is as follows:

Cash on hand	$ 3,884
Reported amount of deposits	71,116,875
Reported amount of investments	110,646,985
Total	$ 181,767,744

Cash and cash equivalents	$ 27,306,260
Cash and cash equivalents-restricted	30,954,500
Investments	45,941,984
Investments-restricted	77,565,000
Total	$ 181,767,744

In accordance with GASB Statement No. 31, the Parish and component units recognized the net increase (decrease) in the fair value of investments for the year ended December 31, 2001. The increase (decrease) in the fair value of investments takes into account all changes in fair value (including purchases and sales) and for the year ended December 31, 2001 is considered immaterial for reporting purposes.

Note 5 - RECEIVABLES

Receivables and the applicable allowances for uncollectibles at December 31, 2001 are as follows:

Fund Type/Services	Amount	Allowance for Uncollectibles	Net Receivables
Governmental Fund Types:			
General Fund:			
Taxes	$ 441,115		$ 441,115
Accounts	719,852	$ 340,668	379,184
Other	7,171		7,171
Special Revenue Funds:			
Taxes	6,557,430		6,557,430
Accounts	844,978	13,243	831,735
Other	19,120		19,120
Economic Loans	2,081,510		2,081,510
Debt Service Funds:			
Taxes	393,765		393,765
Accounts	11,578		11,578
Assessments	289,018		289,018
Capital Projects:			
Accounts	1,090		1,090
Propertietary Fund Types:			
Enterprise Funds:			
Accounts	3,792,792	1,116,635	2,676,157
Other	289,544		289,544
Restricted	175,452		175,452
Internal Service Funds-other	103,644		103,644
Fiduciary Fund Types:			
Agency Funds - other	9,459		9,459
Totals	$ 15,737,518	$ 1,470,546	$ 14,266,972

Accounts receivable in the Enterprise Funds include amounts for unbilled services as of December 31, 2001 of $933,808.

Note 6 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2001 consisted of the following:

Fund	Federal	State	Sales Tax	Sheriff	Other	Total
General		$ 1,559,090	$ 951,690	$ 646,970	$ 688,921	$ 3,846,671
Special Revenue	$ 617,813	883,815	3,088,569	8,988,918	501,239	14,080,354
Debt Service				629,966		629,966
Capital Projects	318,658	1,001,628			10,290	1,330,576
Enterprise		1,239			198,026	199,265
Internal Service		7,397			242,199	249,596
Agency					587	587
Total	$ 936,471	$ 3,453,169	$ 4,040,259	$ 10,265,854	$ 1,641,262	$20,337,015

Amounts due to other governmental units at December 31, 2001 consisted of the following:

Fund	Federal	State	Other	Total
General		$ 15,019	$ 25,147	$ 40,166
Special Revenue	$ 44,785	89,038	172,374	306,197
Capital Projects			5,558	5,558
Enterprise		66,144	2,439	68,583
Internal Service		6,296	52,929	59,225
Agency		21,123	24,637	45,760
Total	$ 44,785	$ 197,620	$ 283,084	$ 525,489

Note 7 - RESTRICTED ASSETS

Primary Government

Restricted assets in the General Fund consist of $201,179 dedicated to the maintenance of trees in Broadmoor Subdivision and $31,951 for prior period insurance claims.

Restricted assets in the Special Revenue Funds are $1,387,126 dedicated for landfill closure as described in Note 22, $4,381 for the Family Self Sufficiency Program and $13,098 for housing rehabilitation escrow.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages. The Parish is in compliance with all such significant limitations and restrictions. A summary of Enterprise Fund restricted assets at December 31, 2001 is indicated as follows:

	Utilities Fund
Bond sinking accounts	$ 143,495
Bond reserve accounts	1,761,180
Depreciation and contingency accounts	18,034,758
Customer deposits	866,995
Total	$ 20,806,428

Note 7 - RESTRICTED ASSETS (Continued)

Component Units

Restricted assets for Consolidated Waterworks District No. 1 consists of $6,832,500 representing specific assets that are required to be segregated as to use pursuant to restrictions arising from various bond indenture agreements.

Restricted assets for Terrebonne General Medical Center consists of $92,482,000 designated by the board of commissioners for plant replacement and expansion, $10,448,000 held by trustee under bond resolution and $4,860,000 in other assets which includes deferred financing costs; various investments held in connection with employee retirement plans; investment in purchasing group; and certificates of deposit which are pledged as security under various insurance plans.

Note 8 - CHANGES IN FIXED ASSETS

Primary Government

A summary of changes in fixed assets is as follows:

	Balance January 1, 2001	Adjustments	Additions	Deletions	Balance December 31, 2001
Land and buildings	$42,282,505	$ (1,200,000)	$ 1,402,478	$ 1,667	$ 42,483,316
Office Furniture, Fixtures, and Equipment	4,095,113	325,173	186,868	68,065	4,539,089
Machinery and Equipment	32,830,963	(773,215)	896,495	587,520	32,366,723
Construction in Progress	4,878,308	66,114	1,234,830	864,278	5,314,974
Totals	$84,086,889	$ (1,581,928)	$ 3,720,671	$ 1,521,530	$ 84,704,102

Adjustments are due to a final accounting and allocation of assets to component units and interdepartmental transfers.

A summary of Enterprise Funds' and Internal Service Funds' property, plant and equipment at December 31, 2001 is as follows:

	Enterprise Funds	Internal Service Funds
Electric system	$ 67,730,584	
Gas distribution system	16,831,335	
Sewer system	75,732,040	
Miscellaneous equipment and buildings	26,338,108	$ 1,018,549
Construction in progress	6,591,351	
Totals	193,223,418	1,018,549
Less accumulated depreciation	86,691,394	630,557
Totals	$ 106,532,024	$ 387,992

Note 8 - CHANGES IN FIXED ASSETS (Continued)

Construction in progress for the Enterprise Funds consists principally of capital projects accounted for in the following funds:

Utilities Fund	$ 4,323,004
Sewerage Fund	2,268,347
Total	$ 6,591,351

Component Units

A summary of changes in fixed assets is as follows:

	Balance January 1, 2001	Adjustments	Additions	Deletions	Balance December 31, 2001
Land and buildings	$ 20,948,914	$ 397,195	$ 2,013,721	$ 21,974	$23,337,856
Office Furniture, Fixtures, and Equipment	10,651,501	(14,995)	537,374	245,262	10,928,618
Machinery and Equipment	8,345,022	693,810	627,344	435,940	9,230,236
Construction in Progress	1,160,687	(133,682)	2,553,706	784,147	2,796,564
Totals	$ 41,106,124	$ 942,328	$ 5,732,145	$ 1,487,323	$46,293,274

Adjustments are due to a final accounting and allocation of assets previously reported in the General Fixed Assets Account Group of the Parish and a valuation of physical inventory.

A summary of the component unit Enterprise Funds' property, plant and equipment is as follows:

	Terrebonne General Medical Center	Consolidated Waterworks District No. 1	Houma-Terrebonne Airport Commission
Land and buildings	$ 83,546,000	$ 1,521,470	$ 14,014,762
Water plant and distribution system		86,942,817	
Machinery and equipment	89,670,000	1,861,473	355,376
Construction in progress	12,406,000	7,019,660	235,898
Totals	185,622,000	97,345,420	14,606,036
Less accumulated depreciation	88,174,000	34,205,261	5,081,702
Totals	$ 97,448,000	$ 63,140,159	$ 9,524,334

Note 9 - LONG-TERM OBLIGATIONS

Primary Government

The following is a summary of changes in long-term obligations of the Parish:

	Payable January 1, 2001	Obligations Retired	New Issues	Payable December 31, 2001
General Long-Term Obligations Account Group				
Bonds:				
Public Improvement	$ 31,480,000	$ 1,130,000	$ 10,865,000	41,215,000
General Obligation	8,457,195	445,784		8,011,411
Special Assessment	195,928	74,032		121,896
Compensated absences	569,336		130,450	699,786
Landfill closure	5,870,969	1,962,135	680,900	4,589,734
Total General Long-Term Obligations Account Group	46,573,428	3,611,951	11,676,350	54,637,827
Enterprise Funds				
Revenue Bonds	13,340,000	890,000		12,450,000
Totals	$ 59,913,428	$ 4,501,951	$ 11,676,350	$ 67,087,827

The special assessment bond issues are backed by the full faith and credit of the Parish. In the event that an assessed property owner fails to make payments, the Parish will be required to pay the related debt.

Compensated absences and landfill closure are described in Notes 1 and 22, respectively.

The annual requirements including interest to amortize all long-term obligations outstanding at December 31, 2001 other than compensated absences and landfill closure are as follows:

Maturity	Public Improvement Bonds	General Obligation Bonds	Special Assessment Bonds	Revenue Bonds
2002	$ 4,025,991	$ 881,401	$ 39,512	$ 1,709,848
2003	4,674,745	877,913	37,851	1,710,038
2004	4,682,813	874,730	36,168	1,706,038
2005	4,707,591	779,684	12,561	1,707,737
2006	4,738,496	781,383	11,903	1,709,137
2007-2011	16,968,153	3,933,356		8,532,500
2012-2016	12,103,950	2,957,262		
2017-2021	5,048,640	121,850		
Totals	56,950,379	11,207,579	137,995	17,075,298
Less:				
Interest	15,735,379	3,196,168	16,099	4,625,298
Net amount	$ 41,215,000	$ 8,011,411	$ 121,896	$ 12,450,000

Note 9 - LONG-TERM OBLIGATIONS (Continued)

Bonds payable are represented by the following individual issues:

	Authorized and Issued	Range of Annual Installments	Interest Rate (%)	Maturity Date	Outstanding
Public Improvement Bonds					
1994 Civic Center/Sewerage	7,110,000	50,000 - 600,000	5.20 - 12.00	3-01-2014	$ 5,625,000
1998 Sewerage	12,625,000	55,000 - 1,315,000	3.90 - 7.00	3-01-2018	12,510,000
1998 Sewerage Refunding	3,375,000	445,000 - 525,000	3.90 - 7.00	3-01-2006	2,445,000
1998A Refunding Certificates of Indebtedness	2,265,000	25,000 - 410,000	3.90 - 4.20	7-01-2013	2,265,000
1998B Refunding Certificates of Indebtedness	3,725,000	195,000 - 300,000	5.50 - 6.85	7-01-2019	3,005,000
2000 Public Improvement Bonds	4,500,000	130,000 - 380,000	5.00 - 7.00	3-01-2020	4,500,000
2001 Council on Aging	2,000,000	355,000 - 445,000	5.50	3-01-2006	2,000,000
2001 Sanitation Certificates of Indebtedness	8,865,000	600,000 - 1,555,000	3.50 - 3.75	3-01-2008	8,865,000
					41,215,000
General Obligation Bonds					
1982 Jail	60,000	6,411	10.60 - 10.70	6-15-2002	6,411
1989 Road District No. 6	850,000	35,000 - 95,000	6.90 - 11.00	3-01-2004	265,000
1993 Paving	900,000	5,000 - 90,000	4.25 - 12.00	3-01-2018	720,000
1993 Drainage	1,600,000	5,000 - 145,000	4.25 - 12.00	3-01-2018	1,290,000
1995 Drainage	2,400,000	5,000 - 300,000	5.50 - 12.00	3-01-2020	1,575,000
1995 Paving	1,600,000	5,000 - 200,000	5.50 - 12.00	3-01-2020	1,080,000
1996 Paving	2,500,000	5,000 - 165,000	4.60 - 10.00	3-01-2021	2,140,000
1996 Drainage	1,000,000	5,000 - 135,000	4.60 - 10.00	3-01-2021	935,000
					8,011,411
Special Assessment Bonds					
Paving and Sewerage Certificates:					
1994	104,967	10,496	3.20 - 4.55	1-15-2004	31,490
1994	114,104	11,410	3.60 - 5.00	3-01-2004	34,231
1996	112,351	11,235	5.10 - 5.95	9-01-2006	56,175
					121,896
Revenue Bonds					
Utilities Revenue					
1992	19,625,000	580,000 - 1,605,000	3.65 - 6.25	1-01-2012	12,450,000
Total bonds payable					$ 61,798,307

Note 9 - LONG-TERM OBLIGATIONS (Continued)

Component Units

Several component units have year ends that are different from the reporting entity. The following summaries of bond transactions, annual debt requirements and bonds payable by individual issues are presented as of and for the various year ends of the component units.

The following is a summary of changes in long-term obligations of the component units of the Parish:

	Beginning Balance	Obligations Retired	New Issues	Ending Balance
General Long-Term Obligations Account Group				
Bonds:				
Public Improvement	$13,030,000	$ 430,000	$ 500,000	$ 13,100,000
General Obligation	2,515,000	180,000		2,335,000
Capitalized leases	278,501	52,754	100,000	325,747
Notes payable	129,023	15,330	2,000,000	2,113,693
Compensated absences	227,146		18,155	245,301
Total General Long-Term Obligations Account Group	16,179,670	678,084	2,618,155	18,119,741
Enterprise Funds				
Revenue Bonds	82,230,991	2,143,325		80,087,666
Totals	$98,410,661	$ 2,821,409	$ 2,618,155	98,207,407
Less:				
Bond discount on revenue bonds				4,157,023
Total				$ 94,050,384

Note 9 - LONG-TERM OBLIGATIONS (Continued)

The annual requirements including interest to amortize all long-term obligations outstanding other than compensated absences is as follows:

Maturity	Public Improvement Bonds	General Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable
2002	$ 1,242,176	$ 312,533	$ 5,885,237	$ 73,195	$ 480,330
2003	1,237,728	320,765	5,884,087	72,494	485,805
2004	1,232,953	317,947	5,886,098	72,494	484,905
2005	1,231,131	203,365	5,881,184	49,405	482,905
2006	1,226,885	201,910	5,893,441	40,646	484,805
2007-2011	5,474,378	1,022,028	29,489,096	99,354	27,335
2012-2016	5,390,868	773,436	25,383,339		9,708
2017-2021	4,300,213	76,969	20,281,644		
2022-2026			18,413,859		
2027-2031			11,047,396		
Totals	21,336,332	3,228,953	134,045,381	407,588	2,455,793
Less:					
Interest	8,236,332	893,953	58,674,381	81,841	342,100 **
Plus:					
Principal amount of Houma-Terrebonne Public Trust Financing Authority			4,716,666 *		
Net amount	$ 13,100,000	$ 2,335,000	$ 80,087,666	$ 325,747	$ 2,113,693

* *A schedule of maturities and interest requirements for all bonds for each of the next five years is not* presented since the amount of maturities is not fixed and determinable on an annual basis for the Series 1992, Class B-1, B-2 and C bonds.

** Several Recreation Districts have non-interest bearing loans.

Note 9 - LONG-TERM OBLIGATIONS (Continued)

Bonds payable for component units are represented by the following individual issues:

	Authorized and Issued	Range of Annual Installments			Interest Rate (%)			Maturity Date	Outstanding
Public Improvement Bonds									
Communications District	325,000	25,000	-	40,000			5.23	11-01-2009	$ 275,000
Library-2000	12,730,000	365,000	-	1,040,000	5.375	-	7.00	03-01-2006	12,325,000
Bayou Cane	350,000	60,000	-	80,000			5.95	03-01-2006	350,000
Recreation District No. 11	150,000	25,000	-	35,000			4.55	03-01-2006	150,000
									13,100,000
General Obligation Bonds									
Fire Protection Districts:									
No. 10 - 1999	800,000	15,000	-	75,000			5.25	03-01-2014	745,000
Schriever Fire District	900,000	25,000	-	75,000	0.10	-	8.00	03-01-2017	815,000
Recreation District:									
No. 10 - 1989	975,000	40,000	-	110,000	6.65	-	11.00	03-01-2004	310,000
Recreation District:									
No. 10 - 1999	500,000	10,000	-	50,000			5.25	03-01-2014	465,000
									2,335,000
Revenue Bonds									
1998 Hospital	55,445,000	830,000	-	3,585,000	4.00	-	5.40	10-01-2028	53,751,000
Houma-Terrebonne Public Trust Financing Authority:									
Taxable Refunding									
Series 1992-B (B-1)	2,454,896						7.375	04-01-2011	516,666
Series 1992-B (B-1)	200,000						9.25	07-10-2014	200,000
Series 1992-C	4,000,000						7.60	07-10-2014	4,000,000
Waterworks:									
Series 1994	18,710,000	140,000	-	1,495,000	3.40	-	6.00	11-01-2013	13,940,000
Series 1998	8,000,000	155,000	-	915,000	3.75	-	4.90	11-01-2017	7,680,000
									80,087,666
Total bonds payable									$ 95,522,666

Note 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual fund interfund receivable and payable balances at year-end for the Parish were as follows:

Individual Funds	Interfund Receivables	Interfund Payables
General Fund	$ 7,677,298	$ 1,264,586
Special Revenue Funds:		
Dedicated Emergency Fund		100,000
Terrebonne Juvenile Detention Fund	986	325,147
Parish Prisoners Fund	121,524	157,222
Public Safety Fund	12,107	561,662
Non-District Recreation Fund	8,343	83,147
Local Law Enforcement Block Grant Fund	54	14,933
State of Louisiana Division of Art Grant Fund	50	79,592
City Marshal Fund	100	52,416
G. I. S. Mapping System Fund		159,162
Coastal Zone Management Fund		15,092
Section 8 Voucher Fund		198,085
Summer Feeding Program Fund		2,296
Housing and Urban Development Grant Fund	3,105	84,770
Urban and Community Affairs Grant Fund		5,492
Workforce Investment Act Assistance Fund		5,763
Department of Health and Hospitals Grant Fund		1,333
Sub-Grants Fund	973	62,855
Youth Build Grant Fund		24,273
FTA Public Transit System Fund	152,016	29,396
Terrebonne Homeless Shelter Fund	36,894	801
HOME Grant Fund		44,114
FEMA Emergency Food/Shelter Fund	64	66
Head Start Program Fund		153,649
Federal Highway Administration Grant Fund	156,621	2,704
Parish Transportation Fund	70,000	388,956
Road and Bridge Maintenance Fund	67,703	846,718
Drainage Maintenance Fund	103,094	517,919
Sanitation Maintenance Fund	32,987	1,135,580
Sales Tax Capital Improvement Fund	650,179	385,000
Road District No. 6 Maintenance Fund		70,868
Fire Protection District Maintenance Funds	16,039	26,657
Road Lighting District Maintenance Funds	45,498	396,783
Health Unit Fund	2,250	26,577
Parishwide Recreation Fund	15,915	244,308
Mental Health Fund	568	16,619
Bayou Terrebonne Waterlife Museum Fund	12,812	19,856
Criminal Court Fund	181,701	97,052
Total Special Revenue Funds	$ 1,691,583	$ 6,336,863

Note 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

	Interfund Receivables	Interfund Payables
Debt Service Funds:		
Council on Aging Bond Sinking Fund	$ 750	
Public Safety Pension Debt Service Fund	2,210	
Capital Improvement Bond Sinking Fund		$ 244,329
Sewer Improvement and Paving Sinking Funds	18,759	95,024
Total Debt Service Funds	21,719	339,353
Capital Projects Funds:		
City Paving Project Construction Fund	12	
Parishwide Drainage Construction Fund	1,909,886	98,629
Parishwide Sewerage Construction Fund	816	53,569
Capital Projects Control Fund	416,190	1,280,798
Road and Bridge Construction Fund	947,802	862,828
Administration Building Construction Fund	1,001,714	
1-1B Construction Fund	188	
Sanitation Constructin Fund		844
1998 Public Improvement Construction Fund	755,674	804,140
2000 Public Improvement Construction Fund		2,001,714
Total Capital Projects Funds	5,032,282	5,102,522
Enterprise Funds:		
Utilities Fund	4,578,021	2,492,996
Sewerage Fund	73,035	296,306
Civic Center Fund	4,401	597,317
Total Enterprise Funds	4,655,457	3,386,619
Internal Service Funds:		
Insurance Control Fund	2,546,668	1,919,220
Group Health Insurance Fund	848,395	989,291
Human Resources Fund	152,610	648,009
Centralized Purchasing Fund	326,465	1,364,310
Information Systems Fund	633,818	489,570
Centralized Fleet Maintenance Fund	506,650	501,518
Total Internal Service Funds	5,014,606	5,911,918
Fiduciary Funds:		
Agency Funds:		
Insurance Clearing Fund	868,597	1,197,758
Payroll Clearing Fund		14,502
Disbursement Fund	1,385,263	2,792,684
Total Fiduciary Funds	2,253,860	4,004,944
Total from Combined Balance Sheet	$ 26,346,805	$ 26,346,805

Note 11 - SEGMENT INFORMATION

Primary Government

The Parish maintains three enterprise funds. The Sewerage Fund accounts for sewer services for approximately 64 percent of the Parish's jurisdiction. The Civic Center Fund accounts for the activities of the Houma-Terrebonne Civic Center. The Utilities Fund accounts for gas distribution services and electric generation and distribution services to most citizens within the boundaries of the City of Houma.

Selected segment information for the Sewerage, Civic Center and Utilities Funds for the year ended December 31, 2001, is as follows:

	Utilities Fund			Sewerage	Civic Center
	Electric	Gas	Total	Fund	Fund
Operating revenue	$ 24,832,645	$ 11,977,081	36,809,726	$ 4,045,908	$ 397,798
Operating expenses:					
Depreciation	1,934,544	541,707	2,476,251	1,804,333	572,840
All other	20,069,510	11,098,633	31,168,143	3,381,693	1,201,620
Operating income (loss)	2,828,591	336,741	3,165,332	(1,140,118)	(1,376,662)
Intergovernmental				8,577	99,870
Other non-operating revenues, net	486,075	229,197	715,272	525,917	21,335
Transfer from (to) other funds	(3,256,829)	(448,141)	(3,704,970)		88,079
Net Income(loss)	57,837	117,797	175,634	(605,624)	(367,378)
Current capital contributions				2,079,877	1,200,000
Fixed asset additions	1,510,592	1,532,355	3,042,947	2,095,604	1,221,815
Total assets			74,858,829	60,945,816	19,389,646
Long-term liabilities			11,505,000		
Total equity			56,539,177	60,455,083	18,490,672
Net working capital			8,130,671	10,400,999	50,646

Component Units

Hospital services are provided by Terrebonne General Medical Center and are financed by user charges. The water services are provided by Consolidated Waterworks District No. 1 and are financed by user charges. Airport facilities and services that accommodate general aviation are provided by the Houma-Terrebonne Airport Commission and are financed by user charges.

Note 11 - SEGMENT INFORMATION (Continued)

Selected segment information for component units for the year ended December 31, 2001, is as follows:

	Terrebonne General Medical Center	Consolidated Waterworks District No. 1	Houma-Terrebonne Airport Commission
Operating revenue	$ 138,867,000	$ 10,090,692	$ 1,013,513
Operating expenses:			
Depreciation	10,001,000	2,245,825	351,878
All other	125,218,000	6,855,244	523,698
Operating income	3,648,000	989,623	137,937
Other non-operating revenues (expenses) net	4,421,000	(621,605)	872,915
Net income	8,069,000	368,018	1,010,852
Fixed asset additions	19,533,000	3,806,229	730,979
Fixed asset deletions		88,720	350,268
Total assets	242,282,000	75,994,623	17,073,382
Long-term liabilities	52,601,000	20,301,552	23,025
Total equity	170,885,000	52,074,872	16,986,172
Net working capital	18,248,000	1,853,336	7,484,863

Note 12 - MAJOR SUPPLIERS - ENTERPRISE FUNDS

The Parish made 10% or more of total energy purchases during the year ended December 31, 2001 from the following suppliers:

	Purchases
Supplier A	$ 11,547,865
Supplier B	$ 5,881,113

Note 13 - INVESTMENT IN LEPA

The Louisiana Energy and Power Authority (LEPA), was created as a political subdivision of the State of Louisiana. Eighteen Louisiana municipalities currently are members of LEPA and are joined together to provide a reliable and economic supply of electric power and energy to member municipalities. LEPA is a 20% co-owner under the Joint Ownership Agreement of a coal-fired steam electric generating plant, the Rodemacher Unit No. 2, which has a rated net capacity of 524 MW. The Agreement will remain in effect as long as the unit is useful for the generation of electricity or for a period of 35 years, whichever is less. Central Louisiana Electric Company, Inc. (CLECO) and Lafayette Public Power Authority (LPPA) have ownership interests of 30% and 50%, respectively.

In October 1982, the City of Houma (through the Utilities Fund) entered into a Rodemacher Power Sales Contract with LEPA to purchase output from the Rodemacher Unit No. 2 generating facility located in Boyce, Louisiana. Four other Louisiana municipal electric utilities and LEPA members entered into similar agreements. The terms of the agreements are such that each city is required to purchase its respective entitlement share of generated electricity from the facility. The aggregate entitlement shares of all the cities equals 100% of LEPA's 20% or 104.6 MW ownership, of which the Utilities Fund share is 21.7% or 22.7 MW. Each city is required to pay monthly for its entitlement share of power capability and energy on a take-or-pay basis. In addition, the Parish had entered into a Load Matching Servicing Agreement whereby LEPA administers load matching services. Under existing law, the rates charged by the participants to their customers are not subject to regulation by any federal or state authority. Each participant is obligated to establish rates and charges sufficient to pay all of its obligations to LEPA. Payments made to LEPA are payable monthly solely from the revenues of the Utilities Fund.

Expenses for the Utilities Fund's entitlement share of power capacity and energy for the year ended December 31, 2001 amounted to $6,149,006. Expenses for load matching services amounted to $5,398,859 for the year ended December 31, 2001. The Utilities Fund's investment in LEPA of $780,981 is recorded based on audited financial statements as of December 31, 2001.

LEPA issues a publicly available financial report that includes financial statements and other required supplementary information. The report may be obtained by writing to Louisiana Electric Power Authority, 210 Venture Way, Lafayette, Louisiana, 70507-5319.

Note 14 - INTERDEPARTMENTAL - UTILITIES USAGE

The Utilities Fund records at cost the sales and purchases of natural gas between departments. The Gas Utility Department reports as revenue the sale of natural gas to the Electric Utility Department. The Electric Utility Department records these purchases as operating expenses. For the year ended December 31, 2001, these interdepartmental transactions amounted to $3,969,208. Interdepartmental sales of electricity and gas to various departments amounted to $16,004. No consolidating or other eliminating entries was made in arriving at the above figures.

Note 15 - CONTRIBUTED CAPITAL

A cumulative summary of the Proprietary Funds' contributed capital at December 31, 2001 is as follows:

	Enterprise			Internal Service
	Utilities Fund	Sewerage Fund	Civic Center Fund	Centralized Fleet Maintenance Fund
Federal grants		$ 44,857,480		
Terrebonne Parish Consolidated Government	$ 1,200,104		$ 1,200,000	$ 281,228
Terrebonne Parish Gas Distribution System Fund	3,410,553			
Contributions in aid of construction	2,895,428	34,969,585	18,223,606	
	7,506,085	79,827,065	19,423,606	281,228
Less depreciation on assets constructed substantially from funds supplied by contributions in aid of construction		(21,555,713)	(1,439,555)	(240,840)
Totals	$ 7,506,085	$ 58,271,352	$ 17,984,051	$ 40,388

A summary of changes in the Proprietary Funds' contributed capital is as follows:

	Enterprise			Internal Service
	Utilities Fund	Sewerage Fund	Civic Center Fund	Centralized Fleet Maintenance Fund
Contributed capital at beginning of year	$ 7,427,276	$ 57,413,361	$ 17,266,727	$ -
Additions:				
Federal grants		604,438		
Donations, net of beginning accumulated depreciation				62,168
Donations		821,405	1,200,000	
Bonds		654,034		
State of Louisiana	78,809			
Less:				
Depreciation		(1,221,886)	(482,676)	(21,780)
Contributed capital at end of year	$ 7,506,085	$ 58,271,352	$ 17,984,051	$ 40,388

Note 16 - RECONCILIATION OF OPERATING TRANSFERS

A reconciliation of operating transfers for the year ended December 31, 2001 is as follows:

	Operating Transfers	
	In	Out
Primary Government		
General Fund	$ 3,940,133	$ 10,151,193
Special Revenue Funds:		
Dedicated Emergency Fund		100,000
Terrebonne Juvenile Detention Fund	1,107,390	
Parish Prisoners Fund	1,716,599	
Public Safety Fund		529,766
Non-District Recreation Fund	1,033,133	
Local Law Enforcement Block Grant Fund	12,776	
City Marshal Fund	239,254	
G.I.S. Mapping System Fund		153,907
Coastal Zone Management Fund	24,066	
Housing and Urban Development Grant Fund		141,579
Department of Health and Hospitals Grant Fund	533	
Sub-Grants Fund	60,000	533
FTA Public Transit System Fund	418,717	
Terrebonne Homeless Shelter Fund	72,627	
HOME Grant Fund	3,530	
Head Start Program Fund	66,271	
Federal Highway Administration Grant Fund	214,327	
Parish Transportation Fund	157,000	157,000
Road and Bridge Maintenance Fund	1,100,000	80,000
Drainage Maintenance Fund	100,000	915,000
Sanitation Maintenance Fund	850,000	
Sales Tax Capital Improvement Fund	315,000	3,607,324
Road District No. 6 Maintenance Fund		157,000
Road Lighting District Maintenance Funds		308,000
Parishwide Recreation Fund	315,448	
Mental Health Fund	47,000	
Bayou Terrebonne Waterlife Museum Fund	114,952	
Criminal Court Fund	150,000	
Total Special Revenue Funds	$ 8,118,623	$ 6,150,109

Note 16 - RECONCILIATION OF OPERATING TRANSFERS (Continued)

	Operating Transfers	
	In	Out
Debt Service Funds:		
Public Safety Pension Debt Service Fund	$ 516,990	
Capital Improvement Bond Reserve Fund		$ 111,270
Capital Improvement Bond Sinking Fund	2,324,193	
Parish Jail Bond Sinking Fund	6,779	
Sewer Improvement and Paving Sinking Fund		81,255
Total Debt Service Funds	2,847,962	192,525
Capital Projects Funds:		
Parishwide Drainage Construction Fund	2,947,824	315,000
Capital Projects Control Fund	1,521,402	
Road and Bridge Construction Fund	669,600	369,826
Administration Building Construction Fund	3,000,000	
1998 Public Improvement Construction Fund		50,000
2000 Public Improvement Construction Fund		3,000,000
Total Capital Projects Funds	8,138,826	3,734,826
Enterprise Funds:		
Utilities Fund		3,704,970
Civic Center Fund	888,079	
Total Enterprise Funds	888,079	3,704,970
Totals	$ 23,933,623	$ 23,933,623
Component Units		
Terrebonne Parish Library	1,357,706	1,357,706
Terrebonne Association for Retarded Citizens, Inc.	1,722,198	1,722,198
Terrebonne Council on Aging, Inc.	1,026,425	1,026,425
Totals	$ 4,106,329	$ 4,106,329

Note 17 - LEASE COMMITMENTS

The Parish has various operating leases. These operating leases are for services, property and buildings and boat landings. Some leases are on a daily/as needed basis, some are monthly and others are on a yearly basis. The longest time period the Parish is under contract is for a lease expiring in the year 2071 for a park at a yearly fee of $50. Since 1989 the Parish has been providing in-kind services to the Houma-Terrebonne Airport Commission in exchange for property leased by the Parishwide Recreation Fund. The lease, which expired on June 30, 1989, has operated on a month-to-month basis from 1989 to 2001. Management has determined the in-kind services of Police and Fire Protection and Roads and Drainage have more than compensated for the outstanding liability, and past and future obligations have and will be offset by in-kind services from the Parish to the Airport Commission.

Rental expenses for all operating leases for the year ended December 31, 2001 totaled approximately $220,646.

The minimum annual commitments under uncancelable operating leases are as follows:

Year Ending December 31	Amount
2002	$ 125,281
2003	15,694
2004	150
2005	150
2006	150
Thereafter	3,750
Total	$ 145,175

Note 18 -RISK MANAGEMENT

The Parish is exposed to various risks of loss related to general liability, auto liability, workers' compensation, property and group health benefits. Various suits and claims arising from personal injury and property damage, some for substantial amounts, are pending against the Parish, its insurers and others. In accordance with Statement of Financial Accounting Standards No. 5, the Parish's Internal Service Fund has provided for, in its financial statements, estimated losses from the aforementioned pending suits and claims are based on the estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. The Parish believes the ultimate settlement costs will not materially exceed the amounts provided for the claims.

Under the Parish's limited risk management program, premiums are paid into the Internal Service Funds by all participating funds and are available to pay claims, claim reserves and administrative costs of the program. The total charge by the Internal Service Funds to the other funds is based on an actuarial method and adjusted over a reasonable period of time so that Internal Service Fund revenues and expenses are approximately equal.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The liability for claims and judgments is reported in the Internal Service Funds.

Note 18 -RISK MANAGEMENT (Continued)

The Parish is self-insured for the first $500,000 of each claim relating to general liability and employers liability. The Parish is covered under various insurance contracts for the excess liability up to $1,000,000. Any claim in excess of $1,000,000 is covered by another insurance contract for the umbrella liability up to $5,000,000 (subject to a self-insurance retention of $10,000 if there is no underlying insurance). If a claim or suit is settled or adjudicated for a sum greater than the self-insured retention, the re-insurer will pay claim expenses in the ratio that their liability for the judgment rendered or settlement made bears to the whole amount of such judgment or settlement (inclusive of the applicable self-insured retention). The re-insurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claims in excess of the $6,000,000 are to be paid by the Parish. The Parish is self-insured for the first $500,000 of each wrongful act relating to the public officials and employees liability. The Parish is covered under an insurance contract for the excess liability up to $6,000,000. Any claims in excess of $6,000,000 are to be paid by the Parish. The Parish is self-insured for the first $200,000 of each claim relating to general liability of the Electric and Gas Systems and the first $500,000 related to pollution liability. The Parish is covered under an insurance contract for the excess liability up to $10,000,000. Any claims in excess of $10,000,000 are to be paid by the Parish.

The Parish is self-insured for the first $250,000 of each claim relating to auto insurance. The Parish is covered under an insurance contract for the excess liability up to $1,000,000 and the umbrella liability up to $5,000,000 (subject to a self insurance retention of $10,000 if there is no underlying insurance). If a claim or suit is settled or adjudicated for a sum greater than the self-insured retention, the re-insurer will pay claim expenses in the ratio that their liability for the judgment rendered or settlement made bears to the whole amount of such judgment or settlement (inclusive of the applicable self-insured retention). The re-insurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claims in excess of $6,000,000 are to be paid by the Parish.

The Parish is self-insured for the first $300,000 of each claim relating to workers' compensation insurance. The Parish is covered under an insurance contract for the excess liability with policy limits being statutory and the employer's liability being $1,000,000 and the umbrella liability up to $5,000,000 (subject to a self insurance retention of $10,000 if there is no underlying insurance). Any claims in excess of $6,000,000 are to be paid by the Parish.

The Parish is self-insured for the first $100,000 of each claim relating to property insurance except for wind/named storm losses, which will be two percent (2%) of the value at the time of loss of each separate building. If two or more deductible amounts in this policy apply to a single occurrence, the total amount to be deducted shall not exceed the largest deductible applicable. The Parish is covered under insurance contracts for the excess liability up to $100,000,000. Any claims in excess of $100,000,000 are to be paid by the Parish.

The Parish is self-insured for the first $125,000 of each claim relating to group health insurance. The aggregate deductible for all group claims relating to group insurance for 2001 was $8,622,026. The Parish is covered under an insurance contract for the excess liability up to $1,000,000 on individual claims. Each covered employee is subject to a lifetime maximum claims limit of $1,000,000.

The Parish is self-insured for the first $50,000 of each claim relating to employment practices liability. The Parish is covered under an insurance contract for the excess liability up to $2,000,000. Any claims in excess of $2,000,000 are to be paid by the Parish.

Settled claims have not exceeded the insurance coverage for the excess liability in any of the past three years.

Note 18 -RISK MANAGEMENT (Continued)

At December 31, 2001, the amount of liability for unpaid claims was $4,941,184 for the Insurance Control Fund and $1,304,474 for Group Health Insurance Fund. These liabilities are the Parish's best estimate based on available information. Changes in the reported liabilities during the past two years are as follows:

Insurance Control Fund

	Unpaid Claims January 1,	Incurred Claims (Including IBNRs)	Claim Payments	Unpaid Claims December 31,
2000	$ 5,705,070	$ 1,494,981	$ 1,581,107	$ 5,618,944
2001	$ 5,618,944	$ 1,137,233	$ 1,814,993	$ 4,941,184

Group Health Insurance Fund

	Unpaid Claims January 1,	Incurred Claims (Including IBNRs)	Claim Payments	Unpaid Claims December 31,
2000	$ 1,338,019	$ 6,111,466	$ 5,977,583	$ 1,471,902
2001	$ 1,471,902	$ 5,747,269	$ 5,914,697	$ 1,304,474

Note 19 - COMMITMENTS AND CONTINGENCIES

The Parish received funding under grants from various federal and state governmental agencies. The agency grants specify the purpose for which the grant monies are to be used; the grants are subject to audit by the granting agency or its representative.

On December 31, 2001, the Parish had $21,304,350 in public work contracts of which $7,558,313 was incomplete.

Note 20 - POSTRETIREMENT HOSPITALIZATION AND LIFE INSURANCE BENEFITS

The Parish provides for the payment of hospitalization and life insurance premiums for retired employees as approved by the Parish Council. The Parish will fund the entire premium for all employees retiring with at least ten years service and retiring from the formal retirement systems. A retired employee may provide dependent hospitalization coverage at a cost ranging from $40 to $49 per month depending on their retirement date. The cost of providing these benefits is recognized as an expense as premiums are paid. For the year ended December 31, 2001, those costs amounted to $904,427.

Future liabilities under the Parish's plan for potentially eligible employees are dependent upon the age and length of service of those employees. The average employee age and service years are not available. At December 31, 2001, the average hospitalization and life insurance cost per retired employee was approximately $457 per month and the average number of retired employees was 165.

Note 21 - PENSION PLANS

Employees of the Primary Government (except for policemen and firemen of the City of Houma) are members of the Parochial Employees' Retirement System (PERS). Employees of the Primary Government (except for policemen and firemen) who were employed by the City of Houma prior to September 1, 1984 were members of the Municipal Employees' Retirement System (MERS) of the State of Louisiana until February 24, 1996. On February 25, 1996, these employees' membership was transferred to PERS.

On October 1, 1983, the City of Houma policemen joined the Municipal Police Employees' Retirement System (MPERS) of the State of Louisiana. The Parish maintains a Trust Fund (Police Pension and Relief Fund) for policemen hired prior to October 1, 1983.

Effective January 1, 1980, new firemen are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Parish maintains a Trust (Firemen's Pension and Relief Fund) for firemen hired prior to January 1, 1980. On March 26, 1996, the City of Houma Firemen's Pension Plan entered into a merger agreement with the Firefighter's Retirement System of the State of Louisiana. The merger was effective July 1, 1995.

Detailed information for each system or plan is as follows:

a) Parochial Employees' Retirement System

Plan Description - The Parish contributes to Plan B of the Parochial Employees' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS), which is controlled and administered by a separate Board of Trustees. The System provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 205 of the 1952 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:1901 through 11:2015, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70898.

Funding Policy - Plan members are required to contribute 2.00% of their annual covered salary less $100 per month and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.75% of annual payroll. In addition, the System also receives a percentage of tax revenues from various taxing bodies. The contribution requirements of plan members and the Parish is established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 2001, 2000, and 1999 were $503,895, $410,647, and $395,823, respectively, equal to the required contributions for each year.

b.) Municipal Police Employees' Retirement System

Plan Description - The Parish contributes to the Municipal Police Employees' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public employee retirement system, which is controlled and administered by a separate Board of Trustees. The system provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 189 of the 1973 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:2211 through 11:2234, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System.

Note 21 - PENSION PLANS (Continued)

The report may be obtained by writing to Municipal Police Employees' Retirement System of Louisiana, P.O. Box 94095, Baton Rouge, Louisiana 70804-9095.

Funding Policy - Plan members are required to contribute 7.50% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 9.00% of annual payroll excluding overtime but including state supplemental pay. In addition, the System also receives a percentage of insurance premiums. The contribution requirements of plan members and the Parish is established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 2001, 2000, and 1999 were $189,170, $175,359, and $160,443, respectively, equal to the required contributions for each year.

c.) Firefighters' Retirement System

Plan Description - The Parish contributes to the Firefighters' Retirement System of Louisiana (the System), a cost-sharing multiple-employer defined benefit public retirement system, which is controlled and administered by a separate Board of Trustees. The System provides retirement, deferred and disability benefits, survivor's benefits and cost of living adjustments to plan members and beneficiaries. Act 434 of the 1979 Louisiana Legislative Session established the plan. The System is governed by Louisiana Revised Statutes 11:2251 through 11:2269, specifically, and other general laws of the State of Louisiana. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to Firefighters' Retirement System of Louisiana, 2051 Silverside Drive, Suite 210, Baton Rouge, Louisiana 70808-4136.

Funding Policy - Plan members are required to contribute 8.00% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 9.00% of annual covered payroll. The contribution requirements of plan members and the Parish is established and may be amended by state statute. The Parish's contributions to the System for the years ending December 31, 2001, 2000, and 1999 were $168,060, $163,913, and $159,805, respectively, equal to the required contributions for each year.

d.) City of Houma Police Pension and Relief Fund

Plan Description - The Parish contributes to the City of Houma Police Pension and Relief Fund (the Fund), a single-employer defined benefit pension plan, which is controlled and administered by a separate Board of Trustees. The Fund merged into the Municipal Police Employees' Retirement System (MPERS) effective October 1, 1983. The Fund still has a contingent liability for certain police officers that retire before age 50. The only officers eligible for benefits are those employed by the City prior to the merger with MPERS on October 1, 1983 who still participate in the Fund because membership into the Fund is now closed. The Fund provides retirement benefits based on the Fund's formula until the retiree reaches age 50. After the retiree reaches age 50, the Fund's benefits cease and the MPERS' benefits begin. All death and disability benefits are assumed by MPERS. The Fund is governed by Louisiana Revised Statutes 11:3501 through 11:3731, specifically, and other general laws of the State of Louisiana. The Fund issues a publicly available financial report that includes financial statements and required supplementary information for the Fund. The report may be obtained by writing to the City of Houma Police Pension and Relief Fund, Terrebonne Parish Consolidated Government, Post Office Box 2768, Houma, Louisiana 70361.

Note 21 - PENSION PLANS (Continued)

Funding Policy -- The Parish contributions are established biennially by an actuary in the valuation report for the City of Houma Police Pension and Relief Fund. The Aggregate Actuarial Cost Method was used and the actuarial accrued liability is equal to the actuarial value of assets, therefore there is no unfunded actuarial accrued liability. It was determined that there was an unfunded present value of contingent benefits in excess of assets in the amount of $779,300 based on the December 31, 2000 actuarial valuation.

Annual Pension Cost and Net Pension Asset -- The annual pension cost and net pension asset for the current year were as follows:

Contributions made	$ 173,410
Annual required contribution	173,410
Interest on net pension asset	(435)
Adjustment to annual required contribution	1,166
Annual pension cost	174,141
Decrease in net pension asset	(731)
Net pension asset beginning of year	7,243
Net pension asset end of year	$ 6,512

The annual required contribution for the current year was determined as part of the December 31, 2000 actuarial valuation using the Aggregate Actuarial Cost Method. The actuarial assumptions included 6.00% investment rate of return (net of expenses). The amortization information was not made available by the actuary, but the amount is considered to be immaterial. Actuarial assumptions used include the following:

Investment rate of return	6% per year compounded annually.
Mortality	Based on the 1983 Group Annuity Mortality Table for Males and Females
Termination, disability and retirement	Rates of withdrawal and termination from active service before retirement for reasons other than death (based on a table in the actuarial report which is used in similar systems) and rates of disability (based on the Eleventh Actuarial Valuation of the Railroad Retirement System).
Salary increases	Vary according to age ranging from 3% (age 55) to 6.1% (age 25) per year compounded annually.
Cost-of-living adjustments	Adjusted for projected increases in the standard of living.

Note 21 - PENSION PLANS (Continued)

Three-Year Trend Information - Police Pension

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
1999	$33,082	103.00%	$ 8,058
2000	35,067	100.00%	7,243
2001	173,410	100.00%	6,512

c.) City of Houma Firemen's Pension and Relief Fund

Plan Description - The Parish contributes to the City of Houma Firemen's Pension and Relief Fund (the Fund), a single-employer defined benefit pension plan, which is controlled and administered by a separate Board of Trustees. The Fund was established for members of the City of Houma Fire Department in 1973 under the provisions of Act 139 of the Louisiana Legislature. As of January 1, 1980, new firemen of the City of Houma are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Fund covers firemen hired prior to January 1, 1980 and is closed to new members. The Fund entered into a merger agreement with the Firefighter's Retirement System effective July 1, 1995. The Parish has agreed that the members of the Fund would not lose any benefits they presently have under the Fund because they merged with FRS. Monies remaining in the Fund after the merger became effective to be utilized to make up for any lost benefits. The Fund has made provisions to cover any benefits not provided by FRS that was previously covered by the Fund, which includes retirement, death and disability benefits. The Fund is governed by Louisiana Revised Statutes 11:3101 through 11:3477, specifically, and other general laws of the State of Louisiana. The Fund issues a publicly available financial report that includes financial statements and required supplementary information for the Fund. The report may be obtained by writing to the City of Houma Firemen's Pension and Relief Fund, Terrebonne Parish Consolidated Government, Post Office Box 2768, Houma, Louisiana 70361.

Funding Policy - The Parish contributions are established by an actuary in the valuation report for the City of Houma Firemen's Pension and Relief Fund. The Aggregate Actuarial Cost Method was used and the actuarial accrued liability is equal to the actuarial value of assets, therefore there is no unfunded actuarial accrued liability. It was determined that there was an unfunded present value of contingent benefits in excess of assets in the amount of $269,749 based on the December 31, 2000 actuarial valuation.

Note 21 - PENSION PLANS (Continued)

Annual Pension Cost and Net Pension Asset -- The annual pension cost and net pension asset for the current year were as follows:

Contributions made	$ 66,288
Annual required contribution	56,503
Annual pension cost	56,503
Increase in net pension asset	9,785
Net pension asset beginning of year	0
Net pension asset end of year	$ 9,785

The annual required contribution for the current year was determined as part of the December 31, 2000 actuarial valuation using the Aggregate Actuarial Cost Method. The actuarial assumptions included a 7% Investment rate of return (net of expenses). The amortization information was not made available by the actuary, but the amount is considered to be immaterial. Actuarial assumptions used include the following:

Investment rate of return	7% per year compounded annually.
Mortality	Based on the 1983 Group Annuity Mortality Table for Males and Females
Termination, disability and retirement	Rates of withdrawal and termination from active service before retirement for reasons other than death (based on a table in the actuarial report which is used in similar systems) and rates of disability (based on the experience of other fire systems in the state).
Salary increases	Vary according to age ranging from 3% (age 55) to 6.1% (age 25) per year compounded annually.
Cost-of-living adjustments	Adjusted for projected increase in the standard of living.

Three-Year Trend Information - Firemen's Pension

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
1999	$68,569	100.00%	n/a
2000	68,569	100.00%	n/a
2001	56,503	117.00%	$ 9,785

Note 22 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Parish to place a final cover on its Ashland Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Initially, the Louisiana Department of Environmental Quality (LDEQ) had ordered the Ashland Sanitary Landfill closed on December 31, 1998. The Parish submitted and was granted a request for an extension until July 31, 1999. On August 2, 1999, the Solid Waste Pickup Station was operational and all solid waste was transported to the River Birch Landfill in Avondale, Louisiana. The Parish submitted and was granted a permit to accept Construction and Demolition (C & D) debris on the existing Ashland Landfill. C & D debris will be accepted until the area permitted is full. Concurrently, closure activities are proceeding. The Parish reports these closure and postclosure care costs as a liability in the General Long-Term Obligations Account Group. The $4,589,734 reported as landfill closure and postclosure care liability at December 31, 2001 represents the total estimated remaining cost of closure and postclosure care. These amounts are based on what it would cost to perform all closure and postclosure care in 2001 and includes costs associated with the LDEQ extension. Actual cost may be higher due to inflation, changes in technology or changes in regulations.

As of December 31, 2001, the Parish has set aside $1,387,126 to cover the cost of closure and postclosure care. These monies are reported as restricted assets on the balance sheet. The Parish expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

In December 2001, the Parish sold $8,865,000 in bonds, Limited Tax Certificates of Indebtedness – Series 2001. A portion of these proceeds will be used for projects relative to Landfill Closure including final capping, levee, drainage, and monitoring of wells. The payment on the bonds will come from ad valorem collections in the Sanitation Fund. The ad valorem 11.49 mills tax was approved through an election until the year 2007 that will pay the bonds out in 2008.

The landfill recognized $1,962,135 in current expenditures which is included in the operating statement captioned capital expenditures and other services and charges, while reporting an increase of $680,900 in the liability in the General Long-Term Obligations Account Group.

Note 23 - SUPPLEMENTAL PAY

In addition to the compensation paid to the Parish's employees, employees who are firemen, policemen or the Marshal may be eligible to receive supplemental pay. Their particular revised statute governs each type of employee. The amount of the compensation is determined by State Law and is revised periodically.

As per Louisiana Revised Statute 33:2002, any full-time, regular employee of the parish fire protection district who is hired after March 31, 1986, who has passed a certified firemen's training program equal to the National Fire Protection Association Standard 1001 and who is paid three hundred dollars per month from public funds is eligible for supplemental pay. These full-time employees are carried on the payroll paid from funds of the parish obtained through lawfully adopted bond issues or lawfully assessed taxes, either directly or through a board or commission set up by law or ordinance.

Note 23 - SUPPLEMENTAL PAY (Continued)

Employees employed by the Parish are not eligible for supplemental pay if they are presently drawing a retirement or disability pension, clerical employees and mechanics and for those employees who have not passed a certified firemen's training program but are hired after March 31, 1986. State supplemental pay for firefighters must be taken into account in calculating firefighters longevity pay, holiday pay and overtime pay.

The period of service for computing additional compensation includes prior service of employees who have returned or who hereafter return to such service provided that service in any parish or fire protection district fire department shall be used in computing such prior service which includes full-time employees of a volunteer fire department.

As per Louisiana Revised Statute 33:2218.2, any employee who devotes his or her full working time to law enforcement, who is hired after March 31, 1986 and who has completed a council certified training program as provided in Louisiana Revised Statute 40:2405 and is paid a salary of not less than three hundred fifty dollars per month shall be paid by the state extra compensation. A police officer entitled to additional pay out of state funds includes any person employed on a full-time basis who works as a duly commissioned law enforcement officer for the performance of primary duties which encompass the enforcement of state laws, supervisory police work, provides necessary services to line officers, desk sergeant or identification technician or a full-time radio dispatcher. Any person who received additional pay out of state funds shall continue to receive said additional state pay during any period of disability resulting from any injury sustained in the line of duty.

The additional pay out of state funds shall continue to be paid to such person until such time that said person is determined to be permanently disabled and no longer able to return to work.

As per Louisiana Revised Statute 33:2218.2, any deputy marshal who is employed on a full-time basis and whose major source of income from public employment is derived from and paid by a municipality is eligible to receive state supplemental pay. Any person who was sworn in as an elected marshal on January 1, 1991, who had retired from a position as a duly commissioned law enforcement officer and who was receiving supplemental pay out of state funds prior to his retirement, is entitled to receive supplemental pay out of state funds beginning on January 1, 1991, which shall be computed including prior years of law enforcement service completed, and shall not be required to complete a peace officer training program, notwithstanding any interruption in service between his retirement as a peace officer and his election to the office of marshal.

As of December 31, 2001, the Parish has recognized revenue and expenditures of $425,375 in salary supplements, which includes the fire, police and Marshal that the State of Louisiana has paid directly to the Parish's employees.

Note 24 - SUBSEQUENT EVENTS

In March 2002, the Parish issued $12,430,000 of Utilities Refunding Bonds, Series 2002 for the purpose of refunding the callable maturities of the Parish's outstanding Utilities Revenue Bonds, Series 1992. The maximum amount of principal and interest due in any year on the Bonds is $1,547,813 at a rate of $3.5% per annum due in 2007. The Parish expects a cash savings of $973,493 and an economic gain of $559,070 over the life of the bonds.

On May 22, 2002, the Parish passed an ordinance levying an additional one-fourth of one percent (1/4%) sales and use tax to be used in accordance to a local services agreement between the Parish and the Terrebonne Levee and Conservation District for the purpose of providing local matching funds for the construction, acquisition, maintenance and operation, extension, and/or improvement of hurricane protection for Terrebonne Parish and more specifically identified as the Corps of Engineers Project, titled the "Morganza to the Gulf". It is anticipated that merchants within Terrebonne Parish will proceed with collection of the additional sales and use tax on sales of merchandise after June 30, 2002.

Note 25 - RESIDUAL EQUITY TRANSFER

Effective January 1, 2001, Parish Ordinance No. 6462 created a five member governing authority for Terrebonne Parish Fire District No. 9 whose former governing authority was the Parish Council. For the year ended December 31, 2001 Fire District No. 9 is reported as a discrete component unit of the Parish and accordingly the Parish made a residual equity transfer to Fire District No. 9 in the amount of $259,594.

Note 26 - REPORTING CHANGES

Terrebonne Parish Recreation District No. 3 was not audited for the year ended December 31, 2001; therefore the audited financial statements of the Terrebonne Parish Recreation District No. 3 for the year ended December 31, 2000 have been included as a component unit.

Fund Balance at December 31, 2000 have been restated to reflect the changes as indicated below:

Total Fund Balances of Component Units - Governmental Fund Types December 31, 2000, as previously reported:	$ 35,122,869
Additions:	
Terrebonne Parish Recreation District 3 - Fund Balance, January 1, 2000	66,294
Less/(add):	
Terrebonne Parish Recreation District 3 - Fund Balance (Deficit), December 31, 2000	(17,142)
Fund Balances of Component Units - Governmental Fund Types, December 31, 2000, as restated	$ 35,206,305

NOTE 27 – PRIOR PERIOD ADJUSTMENT

Primary Government

An error resulting in an overstatement of previously reported unbilled accounts receivable, in the Enterprise Fund Type – Utilities Fund, was discovered during the current year. Accordingly, an adjustment of $1,750,988 was made during 2001 to reduce unbilled accounts receivable as of the beginning of the year. A corresponding entry was made to reduce previously reported retained earnings.

Component Units

An adjustment was made to decrease City Court of Houma's General Fund fund balance for the reimbursement to the Parish for December 2000 that was not recognized in the prior year.

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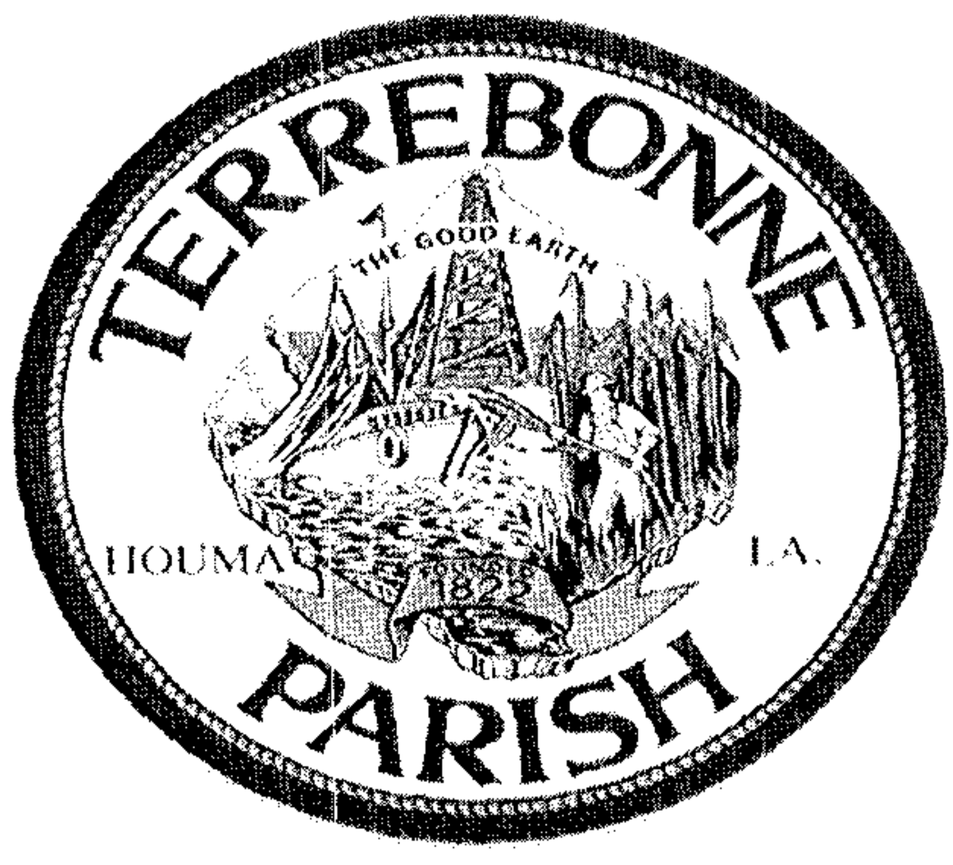
SUPPLEMENTARY INFORMATION SECTION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GENERAL FUND

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	$ 6,063,763	$ 7,063,769	$ 1,000,006
Licenses and permits	713,950	911,796	197,846
Intergovernmental	6,729,378	9,759,700	3,030,322
Charges for services	193,800	256,076	62,276
Fines and forfeitures	42,000	63,610	21,610
Miscellaneous	672,704	1,021,987	349,283
Total revenues	14,415,595	19,076,938	4,661,343
Expenditures			
Current:			
General government	8,873,422	7,454,313	1,419,109
Public safety	629,405	576,515	52,890
Streets and drainage	636,050	255,967	380,083
Health and welfare	520,304	518,895	1,409
Education	30,534	29,627	907
Economic development and assistance	3,196,311	988,379	2,207,932
Total expenditures	13,886,026	9,823,696	4,062,330
Excess of revenues over expenditures	529,569	9,253,242	8,723,673
Other Financing Sources (Uses)			
Proceeds of general fixed assets dispositions		49,532	49,532
Operating transfers in	3,935,865	3,940,133	4,268
Operating transfers out	(10,287,353)	(10,151,193)	136,160
Total other financing sources (uses)	(6,351,488)	(6,161,528)	189,960
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(5,821,919)	3,091,714	8,913,633
Fund Balance			
Beginning of year	11,353,708	11,353,708	
End of year	$ 5,531,789	$ 14,445,422	$ 8,913,633

Statement A-3

SCHEDULE OF REVENUES COMPARED TO BUDGET
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes			
Ad valorem	$ 958,566	$ 1,007,261	$ 48,695
Franchise	601,000	716,890	115,890
Sales and use	4,504,197	5,339,618	835,421
	6,063,763	7,063,769	1,000,006
Licenses and permits			
Insurance licenses	200,000	365,316	165,316
Occupational licenses	325,000	341,958	16,958
Beer and liquor permits	57,950	68,870	10,920
Building permits	130,000	134,789	4,789
Other	1,000	863	(137)
	713,950	911,796	197,846
Intergovernmental			
Federal Government:			
Housing preservation grant		54,224	54,224
Office of Emergency Preparedness	43,578	49,053	5,475
Land and Water Conservation Fund Grant	100,000		(100,000)
State of Louisiana:			
Supplemental pay	17,000	15,525	(1,475)
Mineral royalties	3,500,000	6,751,557	3,251,557
Severance taxes	750,000	750,328	328
Revenue sharing	65,000	66,720	1,720
State facility planning	720,000		(720,000)
State beer tax	142,000	138,659	(3,341)
Hotel/motel tax	161,800	157,548	(4,252)
Video draw poker	1,200,000	1,747,424	547,424
Disadvantaged business grant	30,000		(30,000)
Small and emerging business grant		28,662	28,662
	6,729,378	9,759,700	3,030,322
Charges for services			
Parking meters	50,000	76,785	26,785
Grass cutting fees	25,000	39,349	14,349
Fees - letters of no objection	75,000	88,550	13,550
Sale of miscellaneous services and items	4,800	7,689	2,889
Inspection permit fees	30,000	28,828	(1,172)
Other	9,000	14,875	5,875
	193,800	256,076	62,276
Fines and forfeitures			
Court fines	35,500	49,753	14,253
Parking meter fines	6,500	13,857	7,357
	42,000	63,610	21,610
Miscellaneous			
Interest earned	163,200	145,798	(17,402)
Rent	404,504	658,117	253,613
Mineral royalties	40,000	123,462	83,462
Other	65,000	94,610	29,610
	672,704	1,021,987	349,283
Total revenues	$ 14,415,595	$ 19,076,938	$ 4,661,343

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

GENERAL GOVERNMENT	Budget	Actual	Variance Favorable (Unfavorable)
Legislative			
Parish Council:			
Personal services	$ 176,552	$ 184,840	$ (8,288)
Supplies and materials	24,850	11,286	13,564
Other services and charges	99,758	72,805	26,953
Repairs and maintenance	2,400	623	1,777
Capital expenditures	34,507	13,042	21,465
Allocated expenditures - services performed for other departments	(190,000)	(211,963)	21,963
	148,067	70,633	77,434
Council Clerk:			
Personal services	247,200	189,829	57,371
Supplies and materials	22,100	17,849	4,251
Other services and charges	25,470	26,183	(713)
Repairs and maintenance	400	1,128	(728)
Capital expenditures	42,264	1,630	40,634
Allocated expenditures - services performed for other departments	(200,000)	(181,541)	(18,459)
	137,434	55,078	82,356
Legislative - Other:			
Other services and charges	212,615	192,759	19,856
Allocated expenditures - services performed for other departments	(138,000)	(146,608)	8,608
	74,615	46,151	28,464
Total Legislative	360,116	171,862	188,254
Judicial			
City Court:			
Personal services	574,199	639,058	(64,859)
Supplies and materials	4,400	3,242	1,158
Other services and charges	31,265	34,512	(3,247)
Repairs and maintenance	350	91	259
Capital expenditures	23,800	22,497	1,303
	634,014	699,400	(65,386)
District Court:			
Personal services	251,281	259,520	(8,239)
Supplies and materials	13,700	10,633	3,067
Other services and charges	70,300	62,136	8,164
Repairs and maintenance	1,000	1,597	(597)
Capital expenditures	12,000	5,271	6,729
	$ 348,281	$ 339,157	$ 9,124

Continued

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT (Continued)			
Judicial (Continued)			
District Attorney:			
Personal services	$ 354,517	$ 374,276	$ (19,759)
Other services and charges	7,720	7,713	7
	362,237	381,989	(19,752)
Clerk of Court:			
Supplies and materials	120,000	105,777	14,223
Other services and charges	31,600	26,972	4,628
	151,600	132,749	18,851
Ward Courts:			
Personal services	188,917	205,506	(16,589)
Other services and charges	11,123	9,917	1,206
	200,040	215,423	(15,383)
Judicial - Other:			
Supplies and materials		554	(554)
Other services and charges	150,000	117,140	32,860
	150,000	117,694	32,306
Total Judicial	1,846,172	1,886,412	(40,240)
Executive			
Personal services	381,020	358,142	22,878
Supplies and materials	31,000	14,128	16,872
Other services and charges	57,770	48,474	9,296
Repairs and maintenance	4,250	2,566	1,684
Capital expenditures	14,759	3,550	11,209
Allocated expenditures - services performed for other departments	(343,283)	(328,455)	(14,828)
Total Executive	145,516	98,405	47,111
Elections			
Personal services	72,780	69,030	3,750
Supplies and materials	5,800	1,779	4,021
Other services and charges	14,900	25,107	(10,207)
Repairs and maintenance	500	70	430
Capital expenditures	4,069		4,069
Total Elections	98,049	95,986	2,063
General and Financial Administration			
Finance:			
Personal services	680,930	707,769	(26,839)
Supplies and materials	39,000	29,833	9,167
Other services and charges	32,720	32,533	187
Repairs and maintenance	1,250	922	328
Capital expenditures	98,364	28,306	70,058
Allocated expenditures - services performed for other departments	(510,635)	(532,717)	22,082
	$ 341,629	$ 266,646	$ 74,983

Continued

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
GENERAL GOVERNMENT (Continued)			
General and Financial Administration (Continued)			
Customer Service:			
Personal services	$ 554,837	$ 563,073	$ (8,236)
Supplies and materials	137,400	74,745	62,655
Other services and charges	342,473	180,870	161,603
Repairs and maintenance	5,900	7,653	(1,753)
Capital expenditures	136,592	57,278	79,314
Allocated expenditures - services performed for other departments	(1,025,000)	(804,689)	(220,311)
	152,202	78,930	73,272
Legal Services:			
Personal services	46,524	49,307	(2,783)
Supplies and materials		10,992	(10,992)
Other services and charges	415,200	435,449	(20,249)
	461,724	495,748	(34,024)
Total General and Financial Administration	955,555	841,324	114,231
General			
Parking Meter Administration:			
Personal services	44,285	48,117	(3,832)
Supplies and materials	7,100	1,299	5,801
Other services and charges	2,500	1,730	770
Repairs and maintenance	2,800	378	2,422
Capital expenditures	13,045	609	12,436
	69,730	52,133	17,597
Planning and Zoning:			
Personal services	599,148	583,718	15,430
Supplies and materials	38,650	24,760	13,890
Other services and charges	1,160,695	777,184	383,511
Repairs and maintenance	3,650	3,079	571
Capital expenditures	34,761	6,342	28,419
	1,836,904	1,395,083	441,821
Government Buildings:			
Personal services	193,105	190,575	2,530
Supplies and materials	30,000	22,245	7,755
Other services and charges	1,100,200	1,028,036	72,164
Repairs and maintenance	163,783	131,251	32,532
Capital expenditures	866,942	215,934	651,008
	2,354,030	1,588,041	765,989
Janitorial Services:			
Personal services	512,384	514,164	(1,780)
Supplies and materials	77,300	80,143	(2,843)
Other services and charges	80,600	61,044	19,556
Repairs and maintenance	3,000	2,144	856
	673,284	657,495	15,789
General - Other:			
Personal services	62,000	60,130	1,870
Other services and charges	472,066	607,442	(135,376)
	534,066	667,572	(133,506)
Total General	5,468,014	4,360,324	1,107,690
Total General Government	$ 8,873,422	$ 7,454,313	$ 1,419,109

Continued

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
PUBLIC SAFETY			
Coroner:			
Other services and charges	$ 351,000	$ 397,628	$ (46,628)
Emergency Preparedness:			
Personal services	102,019	94,819	7,200
Supplies and materials	34,250	29,674	4,576
Other services and charges	32,550	35,885	(3,335)
Repairs and maintenance	1,500	1,083	417
Capital expenditures	108,086	17,426	90,660
	278,405	178,887	99,518
Total Public Safety	629,405	576,515	52,890
STREETS AND DRAINAGE			
Service Center Administration:			
Personal services	261,417	273,450	(12,033)
Supplies and materials	29,750	11,619	18,131
Other services and charges	117,200	100,669	16,531
Repairs and maintenance	16,450	9,470	6,980
Capital expenditures	211,233	9,157	202,076
Allocated expenditures - services performed for other departments		(148,398)	148,398
Total Streets and Drainage	636,050	255,967	380,083
HEALTH AND WELFARE			
Other services and charges	516,804	515,695	1,109
Repairs and maintenance	3,500	3,200	300
Total Health and Welfare	520,304	518,895	1,409
EDUCATION			
Other services and charges	30,000	29,627	373
Capital expenditures	534		534
Total Education	30,534	29,627	907
ECONOMIC DEVELOPMENT AND ASSISTANCE			
Cultural Resources and Economic Development:			
Personal services	357,166	322,682	34,484
Supplies and materials	54,503	17,870	36,633
Other services and charges	561,807	307,911	253,896
Repairs and maintenance	750	1,963	(1,213)
Capital expenditures	1,989,178	93,041	1,896,137
Allocated expenditures - services performed for other departments		(5,774)	5,774
	2,963,404	737,693	2,225,711
Housing and Human Services:			
Personal services	186,603	223,571	(36,968)
Supplies and materials	1,700	6,998	(5,298)
Other services and charges	44,604	20,117	24,487
	232,907	250,686	(17,779)
Total Economic Development and Assistance	3,196,311	988,379	2,207,932
Total expenditures by function	$ 13,886,026	$ 9,823,696	$ 4,062,330

Statement A-5

SCHEDULE OF OTHER FINANCING SOURCES (USES) COMPARED TO BUDGET
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
OTHER FINANCING SOURCES (USES)			
Proceeds of general fixed assets dispositions		$ 49,532	$ 49,532
Operating transfers in:			
G.I.S. Mapping System Fund	$ 153,907	153,907	
Sinking Fund Dated February 1, 1980		88	88
Norman Street Sewerage Sinking Fund	28,500	29,519	1,019
Myrtle Grove Sinking Fund		27	27
Roberta Grove Sinking Fund	2,565	2,758	193
Royce Street Sewerage Sinking Fund	2,340	2,363	23
Rembert Drive Sinking Fund	1,295	1,275	(20)
Telemac Street Sinking Fund	712	1,387	675
Henry Clay Street Sinking Fund	5,087	5,089	2
Cottonwood Drive Sewerage Sinking Fund	4,522	6,638	2,116
Nancy Street Sewerage Sinking Fund	1,376	1,380	4
Fairlane Drive Sewerage Sinking Fund	15,841	15,880	39
Dickson Road Paving Sinking Fund	14,165	14,265	100
Industrial Avenue B Paving Sinking Fund	585	587	2
Utilities Fund	3,704,970	3,704,970	
Total operating transfers in	3,935,865	3,940,133	4,268
Operating transfers out:			
Terrebonne Juvenile Detention Fund	(1,107,390)	(1,107,390)	
Parish Prisoners Fund	(1,686,599)	(1,716,599)	(30,000)
Non-District Recreation Fund	(1,033,133)	(1,033,133)	
City Marshal Fund	(239,254)	(239,254)	
Coastal Zone Management Fund	(24,066)	(24,066)	
Department of Health and Hospitals Grant Fund	(60,000)	(60,000)	
FTA Public Transit System Fund	(383,265)	(383,265)	
HOME Grant Fund	(182,210)	(3,530)	178,680
Head Start Program Fund	(25,724)	(32,771)	(7,047)
Federal Highway Administration Grant Fund	(214,327)	(214,327)	
Road and Bridge Maintenance Fund	(1,100,000)	(1,100,000)	
Sanitation Maintenance Fund	(500,000)	(500,000)	
Parishwide Recreation Fund	(315,448)	(315,448)	
Mental Health Fund	(47,000)	(47,000)	
Bayou Terrebonne Waterlife Museum Fund	(109,478)	(114,952)	(5,474)
Criminal Court Fund	(150,000)	(150,000)	
Parish Jail Bond Sinking Fund	(6,780)	(6,779)	1
Capital Projects Control Fund	(1,097,000)	(1,097,000)	
Road and Bridge Construction Fund	(117,600)	(117,600)	
Administration Building Construction Fund	(1,000,000)	(1,000,000)	
Civic Center Fund	(888,079)	(888,079)	
Total operating transfers out	(10,287,353)	(10,151,193)	136,160
Total other financing sources (uses)	$ (6,351,488)	$ (6,161,528)	$ 189,960

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SPECIAL REVENUE FUNDS

Dedicated Emergency Fund - An appropriation of $200,000 or 3% of General Fund Revenue based on previous years audited revenues, whichever is greater, is transferred for the purpose of emergency expenditures.

Terrebonne Juvenile Detention Fund - Monies in this Fund are received from the proceeds of ad valorem taxes assessed by the Parish. Proceeds from these taxes shall be used for the purchase or otherwise acquire, construct, reconstruct, rehabilitate, improve, repair, operate, lease as lessor or lessee, manage and administer or enter into contracts for the management, administration and operation of a Youth Center.

Parish Prisoners Fund - Monies in this Fund are received from the Terrebonne Parish Sheriff for the operation and maintenance of the Criminal Justice Complex.

Public Safety Fund - Monies in this Fund are revenues dedicated to the City of Houma. Proceeds are used for operating, maintaining and purchasing any necessary equipment for the police and fire departments.

Non-District Recreation Fund - Monies in this Fund are primarily from the General Fund. Proceeds are used to provide playgrounds and other facilities that are not funded through Parish Recreation Districts, which promote recreation and the general health and well being of the City's youth.

Local Law Enforcement Block Grant Fund - Monies in this Fund are received from the U.S. Department of Justice, Office of Justice to reduce local crime and improve public safety.

State of Louisiana Division of Art Grant Fund - Monies in this fund are received from the State of Louisiana Division of Art for the purpose of assisting community organizations in developing art projects for grant application for the Decentralized Arts Funding Program.

City Marshal Fund - Monies in this Fund are received from City Court and the General Fund for the operation and maintenance of the City Marshall.

G.I.S. Mapping System Fund – Monies in this fund are primarily from the proceeds of taxes assessed by the Parish. Proceeds from the taxes shall be used for the cost of the completion and implementation of the Terrebonne Geographical Information System map.

Coastal Zone Management Fund – Monies are received from the U.S. Department of Commerce through the State Department of Natural Resources for the development of a local Coastal Management Program.

Section 8 Voucher Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development. This Fund provides subsidies (Housing Assistance Payments) to participating lower income families.

Summer Feeding Program Fund - Monies in this Fund are received from the U.S. Department of Agriculture through the State Department of Education. This Fund provides breakfast and lunches to children of lower-income families.

Housing and Urban Development Grant Fund – Monies in this Fund are received from the U.S. Department of Housing and Urban Development. The primary objectives are the provisions of decent housing, suitable living environment and expanding economic opportunities for persons of low and moderate income.

Urban and Community Affairs Grant Fund – Monies in this Fund were received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Urban and Community Affairs to provide for rehabilitation of owner occupied and rental units, demolition of dilapidated units and acquisition of land in the community.

Workforce Investment Act Assistance Fund – Funding is provided through the LAT Workforce Investment Board, Inc., from the Louisiana Department of Labor for the purpose of assisting eligible participants in finding employment. Participants may be youth and persons meeting the requirements of eligibility under the Welfare to Work and Workforce Investment Act.

Department of Health and Hospitals Grant Fund - Monies in this Fund are received from the U.S. Department of Energy through the State Department of Social Services, Office of Community Services. This Fund provides assistance to low-income families, particularly the elderly and handicapped, in reducing the impact of high fuel costs by making their homes more energy efficient.

Sub-Grants Fund - Monies in this Fund are received from the U.S. Department of Health and Human Services through the State Department of Social Services and the State Department of Labor to provide utility assistance to eligible participants enrolled in the Low Income Housing Assistance Program.

Youth Build Grant Fund – Monies are received from the U.S. Department of Housing and Urban Development for the provision of education services/activities and on-site carpenter training to disadvantaged youth between the ages of 16 and 24 who are high school dropouts. The housing produced by the participants of this program must be provided to homeless, low-income or very low-income families.

FTA Public Transit System Fund - Monies in this fund are received from the U.S. Department of Transportation, Federal Transit Administration for the implementation and operation of a public transit system in Terrebonne Parish.

Terrebonne Homeless Shelter Fund - Funds are received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Social Services, for the provision of shelter and other essential services to needy homeless individuals and families in the area.

HOME Grant Fund - Monies are received from the U.S. Department of Housing and Urban Development to expand the supply of decent, affordable housing for low and very-low income families, and also to provide for coordinated assistance to state and local participants in the development of low-income housing stock.

FEMA Emergency Food/Shelter Fund - Funds are provided from the U. S. Department of Federal Emergency Management Agency through the Emergency Food and Shelter National Board Program, for the provision of emergency assistance rent or mortgage payments for needy low-income families identified through referral and/or outreach channels.

Head Start Program Fund – Monies are funded by the U.S. Department of Housing and Urban Development through a delegate agreement with the Lafourche Parish Council, for the provision of educational, nutritional, family and social services to eligible school age children.

Federal Highway Administration Grant Fund – The Federal Transit Administration, through the Louisiana Department of Transportation and Development provide Section 531 funding for the Parish Rural Transportation program, which consists of four route-deviation routes serving the area's rural outreaches.

Parish Transportation Fund – Monies in this Fund are primarily from the State's Parish Transportation Revenue. Proceeds are used for operating, maintaining and constructing roads and bridges.

Road and Bridge Maintenance Fund – Monies in this Fund are primarily from the proceeds of a dedicated ¼% sales tax, with a supplemental transfer from the General Fund. Proceeds are used for operating, maintaining, and constructing roads and bridges.

Drainage Maintenance Fund - Monies in the Fund are primarily from the proceeds of a dedicated ¼% sales tax and ad valorem taxes assessed by the Parish. Proceeds from the taxes shall be used for the purpose of providing, maintaining and constructing drainage works.

Sanitation Maintenance Fund - Monies in this Fund are primarily from the proceeds of ad valorem taxes assessed by the Parish. The Parish also collects a monthly garbage collection fee from each household. Proceeds from the tax and collection fee shall be used for the purpose of providing and maintaining garbage collection and disposal services, and purchasing any necessary equipment.

Sales Tax Capital Improvement Fund – This Fund accounts for the revenue from the ¼% Capital Improvement sales tax for the retirement of the 1994 Civic and Community Center Bonds and the 1998 Public Improvement Bonds. The ¼% Captial improvement tax have an irrevocable pledge to the outstanding bonds. On a monthly basis a portion of the ¼% tax is transferred to the Debt Service Fund. Monies remaining in the Sales Tax Capital Improvement Fund after debt service requirements are met, may be used by the Parish for the purposes for which the "Capital Improvement Sales Tax" and the "Parish Sales Tax" were authorized.

Road District No. 6 Maintenance Fund - To accumulate funds to maintain the roads in Ward 6. Monies in the fund are primarily from the proceeds of ad valorem taxes assessed by the Parish.

Fire Protection District Maintenance Funds - Monies in these Funds are primarily from the proceeds of ad valorem taxes (in their respective Districts), assessed by the Parish. Proceeds from the taxes shall be used for the purpose of acquiring, constructing, maintaining, and operating said District's fire protection facilities and paying the cost of obtaining water for protection purposes.

Road Lighting District Maintenance Funds – Monies in these Funds are primarily from the proceeds of ad valorem taxes (in their respective Districts) assessed by the Parish. Proceeds from the taxes shall be used for the purpose of providing and maintaining electric lights on the streets, roads, highways, alleys, and public places in said Districts.

Health Unit Fund - Monies in this Fund are received from the proceeds of ad valorem taxes assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating and maintaining the Terrebonne Parish Health Unit.

Retarded Citizens Fund - Monies in this Fund are primarily from the proceeds of ad valorem taxes assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating, maintaining, and constructing schools for the mentally retarded; and to administer to the health and educational requirements of trainable and below trainable mentally retarded individuals in the Parish.

Parishwide Recreation Fund - Monies in this Fund are primarily from the proceeds of ad valorem taxes assessed by the Parish. Proceeds from the tax will be used for the purpose of maintaining and operating recreation programs.

Mental Health Fund - Monies are primarily from the proceeds of ad valorem taxes assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating and maintaining the Terrebonne Regional Mental Health Center.

Bayou Terrebonne Waterlife Museum Fund – To account for the operations and maintenance of the museum funded by various private donations, memberships and grants in addition to a supplement from General Fund.

Criminal Court Fund - To account for deposited fines and forfeitures which, on motion by the district attorney and approval order of the senior district judge, is used for the following expenses; the criminal courts, petit jury, grand jury, witness fees, parish law library, and other expenses related to the judges of the criminal courts and office of the district attorney. In addition, expenses in the trial of indigent persons charged with the commission of felonies.

TERREBONNE
THE GOOD EARTH
HOUMA
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PARISH

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Dedicated Emergency Fund	Terrebonne Juvenile Detention Fund	Parish Prisoners Fund	Public Safety Fund	Non-District Recreation Fund
Assets					
Cash and cash equivalents				$ 3,558	$ 1,355
Investments	$ 2,960,846	$ 682,085	$ 112,650	5,499,940	894,054
Receivables (net, where applicable of allowances for uncollectibles):					
Taxes		317,098		1,016,141	
Accounts		680	906	1,854	4,544
Other				2,793	
Economic loans					
Due from other funds		986	121,524	12,107	8,343
Due from other governmental units:					
Federal Government					
State of Louisiana		71,181		9,460	
Other local governmental units		456,640	67,389	1,922,251	
Other current assets					
Restricted assets:					
Cash and cash equivalents					
Investments					
Total assets	$ 2,960,846	$ 1,528,670	$ 302,469	$ 8,468,104	$ 908,296
Liabilities					
Accounts payable and accrued expenditures		$ 63,970	$ 63,862	$ 414,772	$ 19,629
Liability for work completed on contracts				10,350	3,488
Payable from restricted assets:					
Tenents' escrow accounts					
Accounts payable and accrued expenditures					
Liability for work completed on contracts					
Deferred revenues		802,111		1,976,502	
Due to other funds	$ 100,000	325,147	157,222	561,662	83,147
Due to other governmental units:					
Federal Government					
State of Louisiana		2,671	1,096	46,351	652
Other local governmental units		11,148	57,776	20,874	945
Total liabilities	100,000	1,205,047	279,956	3,030,511	107,861
Fund Balances					
Reserved - landfill closure					
Unreserved:					
Designated for subsequent years' expenditures		59,357	13,589	2,035,143	
Undesignated	2,860,846	264,266	8,924	3,402,450	800,435
Total fund balances	2,860,846	323,623	22,513	5,437,593	800,435
Total liabilities and fund balances	$ 2,960,846	$ 1,528,670	$ 302,469	$ 8,468,104	$ 908,296

Local Law Enforcement Block Grant Fund	State of Louisiana Division of Art Grant Fund	City Marshal Fund	G.I.S. Mapping System Fund	Coastal Zone Management Fund	Section 8 Voucher Fund	Summer Feeding Program Fund
$ 117,346		$ 1,255			$ 178,966	$ 24,841
5,977	$ 143,129	60,243	$ 306,459			
					14,880	
					185	
54	50	100				
					149,412	
	16,311			$ 15,099		
		18,529				
					650	
					4,381	
$ 123,377	$ 159,490	$ 80,127	$ 306,459	$ 15,099	$ 348,474	$ 24,841
	$ 4,599	$ 11,046		$ 7	$ 6,971	
					4,381	
$ 99,252	75,299				14,288	
14,933	79,592	52,416	$ 159,162	15,092	198,085	$ 2,296
					44,785	
		863				
			35,158			
114,185	159,490	64,325	194,320	15,099	268,510	2,296
		15,802				3,961
9,192			112,139		79,964	18,584
9,192		15,802	112,139		79,964	22,545
$ 123,377	$ 159,490	$ 80,127	$ 306,459	$ 15,099	$ 348,474	$ 24,841

Continued

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Housing and Urban Development Grant Fund	Urban and Community Affairs Grant Fund	Workforce Investment Act Assistance Fund	Department of Health and Hospitals Grant Fund	Sub-Grants Fund
Assets					
Cash and cash equivalents	$ 164,119	$ 107,760			$ 18,966
Investments					
Receivables (net, where applicable of allowances for uncollectibles):					
Taxes					
Accounts	44,573				
Other	323				640
Economic loans	222,567	16,710			
Due from other funds	3,105				973
Due from other governmental units:					
Federal Government	342,611				
State of Louisiana				$ 2,357	46,091
Other local governmental units			$ 6,936		
Other current assets					
Restricted assets:					
Cash and cash equivalents	13,098				
Investments					
Total assets	$ 790,396	$ 124,470	$ 6,936	$ 2,357	$ 66,670
Liabilities					
Accounts payable and accrued expenditures	$ 89,625	$ 23	$ 1,026	$ 554	$ 3,595
Liability for work completed on contracts	127,201				
Payable from restricted assets:					
Tenents' escrow accounts					
Accounts payable and accrued expenditures	3,198				
Liability for work completed on contracts					
Deferred revenues	267,140	16,710			
Due to other funds	84,770	5,492	5,763	1,333	62,855
Due to other governmental units:					
Federal Government					
State of Louisiana	523		147	470	220
Other local governmental units	114				
Total liabilities	572,571	22,225	6,936	2,357	66,670
Fund Balances					
Reserved - landfill closure					
Unreserved:					
Designated for subsequent years' expenditures	3,961	44,680			
Undesignated	213,864	57,565			
Total fund balances	217,825	102,245			
Total liabilities and fund balances	$ 790,396	$ 124,470	$ 6,936	$ 2,357	$ 66,670

Youth Build Grant Fund	FTA Public Transit System Fund	Terrebonne Homeless Shelter Fund	HOME Grant Fund	FEMA Emergency Food/ Shelter Fund	Head Start Program Fund	Federal Highway Administration Grant Fund	Parish Transportation Fund
	$ 658	$ 1,120	$ 6,322	$ 1			
	142,117	272,502					$ 1,716,623
	2,189	130					
			1,842,233				
	152,016	36,894		64		$ 156,621	70,000
$ 29,502	42,246		51,399				
	16,386	11,368		1		6,828	118,536
					$ 170,343		
$ 29,502	$ 355,612	$ 322,014	$ 1,899,954	$ 66	$ 170,343	$ 163,449	$ 1,905,159
$ 4,896	$ 25,338	$ 11,402	$ 59		$ 15,308	$ 852	$ 228,952
		130	1,842,233				
24,273	29,396	801	44,114	$ 66	153,649	2,704	388,956
333	873				1,352	114	
	55	39			34		
29,502	55,662	12,372	1,886,406	66	170,343	3,670	617,908
	6,783	41,375					563,924
	293,167	268,267	13,548			159,779	723,327
	299,950	309,642	13,548			159,779	1,287,251
$ 29,502	$ 355,612	$ 322,014	$ 1,899,954	$ 66	$ 170,343	$ 163,449	$ 1,905,159

Continued

COMBINING BALANCE SHEET
FIRE PROTECTION DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	No. 5	No. 8	No. 9	Total
Assets				
Cash and cash equivalents		$ 300		$ 300
Investments	$ 314,233	200,379		514,612
Receivables (net, where applicable of allowances for uncollectibles):				
Taxes	46,429	85,336		131,765
Due from other funds	6,934	9,105		16,039
Due from other governmental units:				
Federal Government	25			25
State of Louisiana	13,694	3,248		16,942
Other local governmental units	61,655	156,326		217,981
Other current assets		210		210
Total assets	$ 442,970	$ 454,904	$ 0	$ 897,874
Liabilities				
Accounts payable and accrued expenditures	$ 5,799	$ 8,654		$ 14,453
Deferred revenues	121,754	244,910		366,664
Due to other funds	3,998	22,659		26,657
Due to other governmental units:				
State of Louisiana	305			305
Other local governmental units	13	1,993		2,006
Total liabilities	131,869	278,216		410,085
Fund Balances				
Unreserved:				
Designated for subsequent years' expenditures	18,515			18,515
Undesignated	292,586	176,688		469,274
Total fund balances	311,101	176,688		487,789
Total liabilities and fund balances	$ 442,970	$ 454,904	$ 0	$ 897,874

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Dedicated Emergency Fund	Terrebonne Juvenile Detention Fund	Parish Prisoners Fund	Public Safety Fund	Non-District Recreation Fund
Assets					
Cash and cash equivalents				$ 3,558	$ 1,355
Investments	$ 2,960,846	$ 682,085	$ 112,650	5,499,940	894,054
Receivables (net, where applicable of allowances for uncollectibles):					
Taxes		317,098		1,016,141	
Accounts		680	906	1,854	4,544
Other				2,793	
Economic loans					
Due from other funds		986	121,524	12,107	8,543
Due from other governmental units:					
Federal Government					
State of Louisiana		71,181		9,460	
Other local governmental units		456,640	67,389	1,922,251	
Other current assets					
Restricted assets:					
Cash and cash equivalents					
Investments					
Total assets	$ 2,960,846	$ 1,528,670	$ 302,469	$ 8,468,104	$ 908,296
Liabilities					
Accounts payable and accrued expenditures		$ 63,970	$ 63,862	$ 414,772	$ 19,629
Liability for work completed on contracts				10,350	3,488
Payable from restricted assets:					
Tenents' escrow accounts					
Accounts payable and accrued expenditures					
Liability for work completed on contracts					
Deferred revenues		802,111		1,976,502	
Due to other funds	$ 100,000	325,147	157,222	561,662	83,147
Due to other governmental units:					
Federal Government					
State of Louisiana		2,671	1,096	46,351	652
Other local governmental units		11,148	57,776	20,874	945
Total liabilities	100,000	1,205,047	279,956	3,030,511	107,861
Fund Balances					
Reserved - landfill closure					
Unreserved:					
Designated for subsequent years' expenditures		59,357	13,589	2,035,143	
Undesignated	2,860,846	264,266	8,924	3,402,450	800,435
Total fund balances	2,860,846	323,623	22,513	5,437,593	800,435
Total liabilities and fund balances	$ 2,960,846	$ 1,528,670	$ 302,469	$ 8,468,104	$ 908,296

Local Law Enforcement Block Grant Fund	State of Louisiana Division of Art Grant Fund	City Marshal Fund	G.I.S. Mapping System Fund	Coastal Zone Management Fund	Section 8 Voucher Fund	Summer Feeding Program Fund
$ 117,346		$ 1,255			$ 178,966	$ 24,841
5,977	$ 143,129	60,243	$ 306,459			
					14,880	
					185	
54	50	100				
					149,412	
	16,311			$ 15,099		
		18,529				
					650	
					4,381	
$ 123,377	$ 159,490	$ 80,127	$ 306,459	$ 15,099	$ 348,474	$ 24,841
	$ 4,599	$ 11,046		$ 7	$ 6,971	
					4,381	
$ 99,252	75,299				14,288	
14,933	79,592	52,416	$ 159,162	15,092	198,085	$ 2,296
					44,785	
		863				
			35,158			
114,185	159,490	64,325	194,320	15,099	268,510	2,296
		15,802				3,961
9,192			112,139		79,964	18,584
9,192		15,802	112,139		79,964	22,545
$ 123,377	$ 159,490	$ 80,127	$ 306,459	$ 15,099	$ 348,474	$ 24,841

Continued

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Housing and Urban Development Grant Fund	Urban and Community Affairs Grant Fund	Workforce Investment Act Assistance Fund	Department of Health and Hospitals Grant Fund	Sub-Grants Fund
Assets					
Cash and cash equivalents	$ 164,119	$ 107,760			$ 18,966
Investments					
Receivables (net, where applicable of allowances for uncollectibles):					
Taxes					
Accounts	44,573				
Other	323				640
Economic loans	222,567	16,710			
Due from other funds	3,105				973
Due from other governmental units:					
Federal Government	342,611				
State of Louisiana				$ 2,357	46,091
Other local governmental units			$ 6,936		
Other current assets					
Restricted assets:					
Cash and cash equivalents	13,098				
Investments					
Total assets	$ 790,396	$ 124,470	$ 6,936	$ 2,357	$ 66,670
Liabilities					
Accounts payable and accrued expenditures	$ 89,625	$ 23	$ 1,026	$ 554	$ 3,595
Liability for work completed on contracts	127,201				
Payable from restricted assets:					
Tenents' escrow accounts					
Accounts payable and accrued expenditures	3,198				
Liability for work completed on contracts					
Deferred revenues	267,140	16,710			
Due to other funds	84,770	5,492	5,763	1,333	62,855
Due to other governmental units:					
Federal Government					
State of Louisiana	523		147	470	220
Other local governmental units	114				
Total liabilities	572,571	22,225	6,936	2,357	66,670
Fund Balances					
Reserved - landfill closure					
Unreserved:					
Designated for subsequent years' expenditures	3,961	44,680			
Undesignated	213,864	57,565			
Total fund balances	217,825	102,245			
Total liabilities and fund balances	$ 790,396	$ 124,470	$ 6,936	$ 2,357	$ 66,670

Youth Build Grant Fund	FTA Public Transit System Fund	Terrebonne Homeless Shelter Fund	HOME Grant Fund	FEMA Emergency Food/ Shelter Fund	Head Start Program Fund	Federal Highway Administration Grant Fund	Parish Transportation Fund
	$ 658	$ 1,120	$ 6,322	$ 1			
	142,117	272,502					$ 1,716,623
	2,189	130					
			1,842,233				
	152,016	36,894		64		$ 156,621	70,000
$ 29,502	42,246		51,399				
	16,386	11,368		1		6,828	118,536
					$ 170,343		
$ 29,502	$ 355,612	$ 322,014	$ 1,899,954	$ 66	$ 170,343	$ 163,449	$ 1,905,159
$ 4,896	$ 25,338	$ 11,402	$ 59		$ 15,308	$ 852	$ 228,952
		130	1,842,233				
24,273	29,396	801	44,114	$ 66	153,649	2,704	388,956
333	873				1,352	114	
	55	39			34		
29,502	55,662	12,372	1,886,406	66	170,343	3,670	617,908
	6,783	41,375					563,924
	293,167	268,267	13,548			159,779	723,327
	299,950	309,642	13,548			159,779	1,287,251
$ 29,502	$ 355,612	$ 322,014	$ 1,899,954	$ 66	$ 170,343	$ 163,449	$ 1,905,159

Continued

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Road and Bridge Maintenance Fund	Drainage Maintenance Fund	Sanitation Maintenance Fund	Sales Tax Capital Improvement Fund	Road District No. 6 Maintenance Fund	Fire Protection District Maintenance Funds
Assets						
Cash and cash equivalents			$ 22,776			$ 300
Investments	$ 2,828,858	$ 5,532,680	4,409,962	$ 2,018,069	$ 267,631	514,612
Receivables (net, where applicable of allowances for uncollectibles):						
Taxes		1,170,699	1,840,127		167	131,765
Accounts	256	6,242	727,939			
Other		3,080	755			
Economic loans						
Due from other funds	67,703	103,094	32,987	650,179		16,039
Due from other governmental units:						
Federal Government		1,917				25
State of Louisiana	4,491	213,393	109,252		25	16,942
Other local governmental units	720,689	2,398,174	2,800,744	712,293	1,221	217,981
Other current assets	40					210
Restricted assets:						
Cash and cash equivalents						
Investments			1,387,126			
Total assets	$ 3,622,037	$ 9,429,279	$ 11,331,668	$ 3,380,541	$ 269,044	$ 897,874
Liabilities						
Accounts payable and accrued expenditures	$ 111,429	$ 198,800	$ 1,142,466			$ 14,453
Liability for work completed on contracts						
Payable from restricted assets:						
Tenents' escrow accounts						
Accounts payable and accrued expenditures			43,322			
Liability for work completed on contracts			252,339			
Deferred revenues		2,976,088	4,597,887		$ 1,413	366,664
Due to other funds	846,718	517,919	1,135,580	$ 385,000	70,868	26,657
Due to other governmental units:						
Federal Government						
State of Louisiana	4,512	6,147	11,894			305
Other local governmental units	45	5,993	2,373			2,006
Total liabilities	962,704	3,704,947	7,185,861	385,000	72,281	410,085
Fund Balances						
Reserved - landfill closure			1,091,465			
Unreserved:						
Designated for subsequent years' expenditures	979,021	1,479,394		900,147	6,301	18,515
Undesignated	1,680,312	4,244,938	3,054,342	2,095,394	190,462	469,274
Total fund balances	2,659,333	5,724,332	4,145,807	2,995,541	196,763	487,789
Total liabilities and fund balances	$ 3,622,037	$ 9,429,279	$ 11,331,668	$ 3,380,541	$ 269,044	$ 897,874

Road Lighting District Maintenance Funds	Health Unit Fund	Retarded Citizens Fund	Parishwide Recreation Fund	Mental Health Fund	Bayou Terrebonne Waterlife Museum Fund	Criminal Court Fund	Total
			$ 275	$ 200	$ 385	$ 62,943	$ 713,146
$ 2,569,387	$ 543,773	$ 103,295	269,969	79,380	1,212		31,935,453
540,782	265,855	853,601	353,932	67,263			6,557,430
			9,686	175	20,000		831,735
			5,014		459	3,552	19,120
							2,081,510
45,498	2,250		15,915	568	12,812	181,701	1,691,583
	92		318	268	23		617,813
57,770	27,141	87,145	36,133	17,542		363	883,815
808,362	382,835	1,229,240	515,577	96,863		52,659	12,578,726
					550		1,450
							17,479
							1,387,126
$ 4,021,799	$ 1,221,946	$ 2,273,281	$ 1,206,819	$ 262,259	$ 35,441	$ 301,218	$ 59,316,386
$ 29,985	$ 7,335		$ 35,115	$ 8,454	$ 14,242	$ 72,392	$ 2,601,157
							141,039
							4,381
							46,520
							252,339
1,406,902	675,830	$ 2,169,986	897,751	170,993			18,357,179
396,783	26,577		244,308	16,619	19,856	97,052	6,336,863
							44,785
1,375	119		602	405	104	7,910	89,038
90	1,147	871	1,235	69	113	32,289	172,374
1,835,135	711,008	2,170,857	1,179,011	196,540	34,315	209,643	28,045,675
							1,091,465
489,218	25,063			46,850	1,126		6,734,210
1,697,446	485,875	102,424	27,808	18,869		91,575	23,445,036
2,186,664	510,938	102,424	27,808	65,719	1,126	91,575	31,270,711
$ 4,021,799	$ 1,221,946	$ 2,273,281	$ 1,206,819	$ 262,259	$ 35,441	$ 301,218	$ 59,316,386

Statement B-2

COMBINING BALANCE SHEET
FIRE PROTECTION DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	No. 5	No. 8	No. 9	Total
Assets				
Cash and cash equivalents		$ 300		$ 300
Investments	$ 314,233	200,379		514,612
Receivables (net, where applicable of allowances for uncollectibles):				
Taxes	46,429	85,336		131,765
Due from other funds	6,934	9,105		16,039
Due from other governmental units:				
Federal Government	25			25
State of Louisiana	13,694	3,248		16,942
Other local governmental units	61,655	156,326		217,981
Other current assets		210		210
Total assets	$ 442,970	$ 454,904	$ 0	$ 897,874
Liabilities				
Accounts payable and accrued expenditures	$ 5,799	$ 8,654		$ 14,453
Deferred revenues	121,754	244,910		366,664
Due to other funds	3,998	22,659		26,657
Due to other governmental units:				
State of Louisiana	305			305
Other local governmental units	13	1,993		2,006
Total liabilities	131,869	278,216		410,085
Fund Balances				
Unreserved:				
Designated for subsequent years' expenditures	18,515			18,515
Undesignated	292,586	176,688		469,274
Total fund balances	311,101	176,688		487,789
Total liabilities and fund balances	$ 442,970	$ 454,904	$ 0	$ 897,874

TERREBONNE PARISH

THE GOOD EARTH

HOUMA LA.

1822

COMBINING BALANCE SHEET
ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	No. 1	No. 2	No. 3A	No. 4	No. 5
Assets					
Investments	$ 312,464	$ 289,969	$ 462,486	$ 186,396	$ 103,366
Receivables (net, where applicable of allowances for uncollectibles):					
Taxes	33,193	117,549	183,314	41,444	30,646
Due from other funds	5,564	3,560	18,124	2,861	4,926
Due from other governmental units:					
State of Louisiana	5,211	8,813	21,546	1,811	9,023
Other local governmental units	42,362	121,266	269,291	42,478	40,696
Total assets	$ 398,794	$ 541,157	$ 954,761	$ 274,990	$ 188,657
Liabilities					
Accounts payable and accrued expenditures	$ 8,314	$ 2,654	$ 1,787	$ 5,240	
Deferred revenues	80,766	247,628	474,150	85,733	$ 80,354
Due to other funds	4,018	166,535	30,445	3,955	2,024
Due to other governmental units:					
State of Louisiana			460		
Other local governmental units					
Total liabilities	93,098	416,817	506,842	94,928	82,378
Fund Balances					
Unreserved:					
Designated for subsequent years' expenditures	105,623	62,287		45,590	10,857
Undesignated	200,073	62,053	447,919	134,472	95,422
Total fund balances	305,696	124,340	447,919	180,062	106,279
Total liabilities and fund balances	$ 398,794	$ 541,157	$ 954,761	$ 274,990	$ 188,657

No. 6	No. 7	No. 8	No. 9	No. 10	Total
$ 150,677	$ 192,144	$ 253,310	$ 578,198	$ 40,377	$ 2,569,387
15,949	48,460	9,153	10,620	50,454	540,782
	10,403			60	45,498
2,344	5,144	349	967	2,562	57,770
116,499	87,682	16,766	12,951	58,371	808,362
$ 285,469	$ 343,833	$ 279,578	$ 602,736	$ 151,824	$ 4,021,799
$ 754	$ 125	$ 5,078	$ 4,739	$ 1,294	$ 29,985
134,792	141,286	26,268	24,538	111,387	1,406,902
10,195	6,849	1,527	155,974	15,261	396,783
183	183	183	183	183	1,375
18	18	18	18	18	90
145,942	148,461	33,074	185,452	128,143	1,835,135
7,657	28,124	47,315	177,405	4,360	489,218
131,870	167,248	199,189	239,879	19,321	1,697,446
139,527	195,372	246,504	417,284	23,681	2,186,664
$ 285,469	$ 343,833	$ 279,578	$ 602,736	$ 151,824	$ 4,021,799

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Dedicated Emergency Fund	Terrebonne Juvenile Detention Fund	Parish Prisoners Fund	Public Safety Fund	Non-District Recreation Fund
Revenues					
Taxes		$ 719,154		$ 7,247,604	$ 111,000
Licenses and permits				555,775	
Intergovernmental		50,633	$ 782,931	461,305	
Charges for services		130,458	5,242	13,686	56,265
Fines and forfeitures				189,262	
Miscellaneous	$ 153,828	40,526	10,343	370,002	80,699
Total revenues	153,828	940,771	798,516	8,837,634	247,964
Expenditures					
Current:					
General government		68,820		423,988	
Public safety		2,060,697	2,494,165	9,017,696	
Streets and drainage					
Sanitation					
Health and welfare					
Culture and recreation					897,180
Urban redevelopment and housing					
Economic development and assistance					
Conservation and development					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Total expenditures		2,129,517	2,494,165	9,441,684	897,180
Excess (deficiency) of revenues over expenditures	153,828	(1,188,746)	(1,695,649)	(604,050)	(649,216)
Other Financing Sources (Uses)					
Proceeds of general fixed asset dispositions				12,111	1,790
Operating transfers in		1,107,390	1,716,599		1,033,133
Operating transfers out	(100,000)			(529,766)	
Total other financing sources (uses)	(100,000)	1,107,390	1,716,599	(517,655)	1,034,923
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	53,828	(81,356)	20,950	(1,121,705)	385,707
Fund Balances					
Beginning of year	2,807,018	404,979	1,563	6,559,298	414,728
Residual equity transfer					
End of year	$ 2,860,846	$ 323,623	$ 22,513	$ 5,437,593	$ 800,435

Local Law Enforcement Block Grant Fund	State of Louisiana Division of Art Grant Fund	City Marshal Fund	G.I.S. Mapping System Fund	Coastal Zone Management Fund	Section 8 Voucher Fund	Summer Feeding Program Fund
$ 21,584	$ 201,110	$ 12,630	$ 500,000	$ 35,000	$ 2,058,164	$ 69,179
		214,424				
714	1,198	4,117	9,399		11,933	
22,298	202,308	231,171	509,399	35,000	2,070,097	69,179
		589,352	243,353			
25,882						
					2,040,794	67,258
	202,308					
				59,066		
25,882	202,308	589,352	243,353	59,066	2,040,794	67,258
(3,584)	0	(358,181)	266,046	(24,066)	29,303	1,921
12,776		239,254		24,066		
			(153,907)			
12,776		239,254	(153,907)	24,066		
9,192	0	(118,927)	112,139	0	29,303	1,921
0	0	134,729	0	0	50,661	20,624
$ 9,192	$ 0	$ 15,802	$ 112,139	$ 0	$ 79,964	$ 22,545

Continued

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Housing and Urban Development Grant Fund	Urban and Community Affairs Grant Fund	Workforce Investment Act Assistance Fund	Department of Health and Hospitals Grant Fund	Sub-Grants Fund
Revenues					
Taxes					
Licenses and permits					
Intergovernmental	$ 1,520,009		$ 50,076	$ 10,156	$ 573,365
Charges for services					
Fines and forfeitures					
Miscellaneous	88,779	$ 35,257			
Total revenues	1,608,788	35,257	50,076	10,156	573,365
Expenditures					
Current:					
General government					
Public safety					
Streets and drainage					
Sanitation					
Health and welfare			50,076	10,689	632,832
Culture and recreation					
Urban redevelopment and housing					
Economic development and assistance	1,531,985	673			
Conservation and development					
Debt service:					
Principal retirement					
Interest and fiscal charges					
Total expenditures	1,531,985	673	50,076	10,689	632,832
Excess (deficiency) of revenues over expenditures	76,803	34,584	0	(533)	(59,467)
Other Financing Sources (Uses)					
Proceeds of general fixed asset dispositions					
Operating transfers in				533	60,000
Operating transfers out	(141,579)				(533)
Total other financing sources (uses)	(141,579)			533	59,467
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(64,776)	34,584	0	0	0
Fund Balances					
Beginning of year	282,601	67,661	0	0	0
Residual equity transfer					
End of year	$ 217,825	$ 102,245	$ 0	$ 0	$ 0

Youth Build Grant Fund	FTA Public Transit System Fund	Terrebonne Homeless Shelter Fund	HOME Grant Fund	FEMA Emergency Food/ Shelter Fund	Head Start Program Fund	Federal Highway Administration Grant Fund	Parish Transportation Fund
$ 270,099	$ 522,905	$ 74,824	$ 626,605	$ 12,341	$ 699,650	$ 6,829	$ 779,003
	130,185						
	19,387	8,602	16,350				83,769
270,099	672,477	83,426	642,955	12,341	699,650	6,829	862,772
	856,378					61,377	
							1,263,185
		147,452		12,341	765,921		
270,099			640,225				
270,099	856,378	147,452	640,225	12,341	765,921	61,377	1,263,185
0	(183,901)	(64,026)	2,730	0	(66,271)	(54,548)	(400,413)
	418,717	72,627	3,530		66,271	214,327	157,000
							(157,000)
	418,717	72,627	3,530		66,271	214,327	0
0	234,816	8,601	6,260	0	0	159,779	(400,413)
0	65,134	301,041	7,288	0	0	0	1,687,664
$ 0	$ 299,950	$ 309,642	$ 13,548	$ 0	$ 0	$ 159,779	$ 1,287,251

Continued

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Road and Bridge Maintenance Fund	Drainage Maintenance Fund	Sanitation Maintenance Fund	Sales Tax Capital Improvement Fund	Road District No. 6 Maintenance Fund	Fire Protection District Maintenance Funds
Revenues						
Taxes	$ 3,983,380	$ 6,638,273	$ 4,173,010	$ 3,983,565	$ 1,294	$ 327,412
Licenses and permits						
Intergovernmental	27,841	770,653	302,266		38	48,627
Charges for services			3,547,930			
Fines and forfeitures						
Miscellaneous	117,520	361,809	409,365	103,113	15,045	28,995
Total revenues	4,128,741	7,770,735	8,432,571	4,086,678	16,377	405,034
Expenditures						
Current:						
General government		291,013	457,419		1,165	55,500
Public safety						252,700
Streets and drainage	4,443,817	5,682,733			2,918	
Sanitation			11,992,079			
Health and welfare						
Culture and recreation						
Urban redevelopment and housing						
Economic development and assistance			5,128			
Conservation and development						
Debt service:						
Principal retirement						80,000
Interest and fiscal charges						1,939
Total expenditures	4,443,817	5,973,746	12,454,626		4,083	390,139
Excess (deficiency) of revenues over expenditures	(315,076)	1,796,989	(4,022,055)	4,086,678	12,294	14,895
Other Financing Sources (Uses)						
Proceeds of general fixed asset dispositions	4,543	627	32,392			
Operating transfers in	1,100,000	100,000	850,000	315,000		
Operating transfers out	(80,000)	(915,000)		(3,607,324)	(157,000)	
Total other financing sources (uses)	1,024,543	(814,373)	882,392	(3,292,324)	(157,000)	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	709,467	982,616	(3,139,663)	794,354	(144,706)	14,895
Fund Balances						
Beginning of year	1,949,866	4,741,716	7,285,470	2,201,187	341,469	732,488
Residual equity transfer						(259,594)
End of year	$ 2,659,333	$ 5,724,332	$ 4,145,807	$ 2,995,541	$ 196,763	$ 487,789

Road Lighting District Maintenance Funds	Health Unit Fund	Retarded Citizens Fund	Parishwide Recreation Fund	Mental Health Fund	Bayou Terrebonne Waterlife Museum Fund	Criminal Court Fund	Total
$ 716,747	$ 602,891	$ 1,935,778	$ 802,644	$ 152,539			$ 31,395,291
							555,775
50,294	42,449	136,299	58,514	159,420	$ 5,603		10,940,402
			82,562	8,780	32,732		4,007,840
						$ 3,194,173	3,597,859
146,032	37,028	46,948	27,171	4,645	3,417	872	2,236,863
913,073	682,368	2,119,025	970,891	325,384	41,752	3,195,045	52,734,030
87,820	66,084	212,189	87,981	16,721		3,354,316	5,955,721
							14,768,895
1,448,188							12,840,841
							11,992,079
	606,048	2,015,000		356,443			6,704,854
			1,244,044		172,204		2,515,736
							640,225
							1,807,885
							59,066
							80,000
							1,939
1,536,008	672,132	2,227,189	1,332,025	373,164	172,204	3,354,316	57,367,241
(622,935)	10,236	(108,164)	(361,134)	(47,780)	(130,452)	(159,271)	(4,633,211)
			2,768				54,231
			315,448	47,000	114,952	150,000	8,118,623
(308,000)							(6,150,109)
(308,000)			318,216	47,000	114,952	150,000	2,022,745
(930,935)	10,236	(108,164)	(42,918)	(780)	(15,500)	(9,271)	(2,610,466)
3,117,599	500,702	210,588	70,726	66,499	16,626	100,846	34,140,771
							(259,594)
$ 2,186,664	$ 510,938	$ 102,424	$ 27,808	$ 65,719	$ 1,126	$ 91,575	$ 31,270,711

Statement B-5

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FIRE PROTECTION DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	No. 5	No. 8	No. 9	Total
Revenues				
Taxes	$ 99,068	$ 228,344		$ 327,412
Intergovernmental	35,713	12,914		48,627
Miscellaneous	15,261	13,734		28,995
Total revenues	150,042	254,992		405,034
Expenditures				
Current:				
General government	5,606	49,894		55,500
Public safety	86,577	166,123		252,700
Debt service:				
Principal retirement		80,000		80,000
Interest and fiscal charges		1,939		1,939
Total expenditures	92,183	297,956		390,139
Excess (Deficiency) of Revenues Over Expenditures	57,859	(42,964)		14,895
Fund Balances				
Beginning of year	253,242	219,652	$ 259,594	732,488
Residual equity transfer			(259,594)	(259,594)
End of year	$ 311,101	$ 176,688	$ 0	$ 487,789

TERREBONNE
THE GOOD EARTH
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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	No. 1	No. 2	No. 3A	No. 4	No. 5
Revenues					
Taxes	$ 34,479	$ 108,761	$ 180,596	$ 65,961	$ 49,185
Intergovernmental	3,903	6,677	14,752	2,213	11,066
Miscellaneous	17,514	16,608	29,617	11,080	5,253
Total revenues	55,896	132,046	224,965	79,254	65,504
Expenditures					
Current:					
General government	5,202	5,311	11,421	5,310	3,347
Streets and drainage	170,715	187,665	389,726	129,712	74,860
Total expenditures	175,917	192,976	401,147	135,022	78,207
Deficiency of revenues over expenditures	(120,021)	(60,930)	(176,182)	(55,768)	(12,703)
Other Financing Uses					
Operating transfer out:					
Capital Projects Control Fund		(154,000)			
Deficiency of Revenues Over Expenditures and Other Uses	(120,021)	(214,930)	(176,182)	(55,768)	(12,703)
Fund Balances					
Beginning of year	425,717	339,270	624,101	235,830	118,982
End of year	$ 305,696	$ 124,340	$ 447,919	$ 180,062	$ 106,279

No. 6	No. 7	No. 8	No. 9	No. 10	Total
$ 78,903	$ 53,883	$ 24,492	$ 19,724	$ 100,763	$ 716,747
2,316	3,554	534	1,507	3,772	50,294
7,418	12,166	11,998	29,984	4,394	146,032
88,637	69,603	37,024	51,215	108,929	913,073
6,911	15,388	5,994	3,542	25,394	87,820
115,290	137,385	67,574	66,698	108,563	1,448,188
122,201	152,773	73,568	70,240	133,957	1,536,008
(33,564)	(83,170)	(36,544)	(19,025)	(25,028)	(622,935)
			(154,000)		(308,000)
(33,564)	(83,170)	(36,544)	(173,025)	(25,028)	(930,935)
173,091	278,542	283,048	590,309	48,709	3,117,599
$ 139,527	$ 195,372	$ 246,504	$ 417,284	$ 23,681	$ 2,186,664

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEDICATED EMERGENCY FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Miscellaneous - interest earned	$ 99,500	$ 153,828	$ 54,328
Other Financing Uses			
Operating transfer out:			
Drainage Maintenance Fund	(100,000)	(100,000)	
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(500)	53,828	54,328
Fund Balance			
Beginning of year	2,807,018	2,807,018	
End of year	$ 2,806,518	$ 2,860,846	$ 54,328

Statement B-8

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TERREBONNE JUVENILE DETENTION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 684,550	$ 719,154	$ 34,604
Intergovernmental:			
State of Louisiana:			
State revenue sharing	50,000	50,633	633
Charges for services	185,125	130,458	(54,667)
Miscellaneous:			
Interest earned	20,000	33,768	13,768
Other	4,000	6,758	2,758
Total revenues	943,675	940,771	(2,904)
Expenditures			
Current :			
General government:			
Ad valorem tax deductions	20,200	21,020	(820)
Ad valorem tax adjustment	5,000	47,800	(42,800)
Total general government	25,200	68,820	(43,620)
Public safety:			
Juvenile services:			
Personal services	1,502,513	1,583,057	(80,544)
Supplies and materials	134,000	91,744	42,256
Other services and charges	353,920	341,639	12,281
Repairs and maintenance	33,000	14,294	18,706
Capital expenditures	317,110	5,414	311,696
Allocated expenditures for services performed by other departments:			
Parish council	3,000	4,600	(1,600)
Council clerk	4,200	3,940	260
Legislative - other	2,800	3,182	(382)
Parish president	5,700	7,128	(1,428)
Finance	3,700	5,665	(1,965)
Customer service	100	34	66
Total public safety	2,360,043	2,060,697	299,346
Total expenditures	2,385,243	2,129,517	255,726
Deficiency of revenues over expenditures	(1,441,568)	(1,188,746)	252,822
Other Financing Sources			
Operating transfer in:			
General Fund	1,107,390	1,107,390	
Deficiency of Revenues and Other Sources Over Expenditures	(334,178)	(81,356)	252,822
Fund Balance			
Beginning of year	404,979	404,979	
End of year	$ 70,801	$ 323,623	$ 252,822

Statement B-9

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARISH PRISONERS FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - Terrebonne Parish Sheriff	$ 779,000	$ 782,931	$ 3,931
Charges for services	5,000	5,242	242
Miscellaneous:			
Interest earned	5,000	10,184	5,184
Other		159	159
Total revenues	789,000	798,516	9,516
Expenditures			
Current :			
Public safety:			
Parish Prisoners:			
Personal services	536,627	542,823	(6,196)
Supplies and materials	332,700	434,540	(101,840)
Other services and charges	1,395,021	1,352,752	42,269
Repairs and maintenance	136,572	110,375	26,197
Capital expenditures	42,627	24,817	17,810
Allocated expenditures for services performed by other departments:			
Parish council	4,000	5,634	(1,634)
Council clerk	5,400	4,826	574
Legislative - other	3,600	3,897	(297)
Parish president	7,500	8,731	(1,231)
Finance	5,000	5,736	(736)
Customer service	100	34	66
Service center	500		500
Total expenditures	2,469,647	2,494,165	(24,518)
Deficiency of revenues over expenditures	(1,680,647)	(1,695,649)	(15,002)
Other Financing Sources			
Operating transfer in:			
General Fund	1,686,599	1,716,599	30,000
Excess of Revenues and Other Sources Over Expenditures	5,952	20,950	14,998
Fund Balance			
Beginning of year	1,563	1,563	
End of year	$ 7,515	$ 22,513	$ 14,998

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC SAFETY FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes:			
Ad valorem	$ 1,873,291	$ 1,962,177	$ 88,886
Sales and use	4,368,000	5,194,872	826,872
Other	75,000	90,555	15,555
Licenses and permits:			
Insurance licenses	500,000	406,417	(93,583)
Occupational licenses	286,000	119,744	(166,256)
Beer and liquor permits	20,500	29,614	9,114
Intergovernmental:			
State of Louisiana:			
Law enforcement grant		12,464	12,464
Supplemental pay	446,400	388,250	(58,150)
Fire insurance tax	45,000	60,591	15,591
Charges for services	10,000	13,686	3,686
Fines and forfeitures - court fines	87,000	189,262	102,262
Miscellaneous:			
Interest earned	150,000	342,640	192,640
Other		27,362	27,362
Total revenues	7,861,191	8,837,634	976,443
Expenditures			
Current:			
General government:			
General - other:			
Other services and charges	207,291	214,139	(6,848)
Ad valorem tax deductions	139,500	142,945	(3,445)
Ad valorem tax adjustment	10,000	66,904	(56,904)
Total general government	356,791	423,988	(67,197)
Public safety:			
Police:			
Personal services	3,931,051	3,996,504	(65,453)
Supplies and materials	170,600	149,520	21,080
Other services and charges	363,086	374,644	(11,558)
Repairs and maintenance	72,500	92,423	(19,923)
Capital expenditures	642,810	427,990	214,820
	5,180,047	5,041,081	138,966
Fire:			
Personal services	3,085,241	2,916,373	168,868
Supplies and materials	183,350	62,847	120,503
Other services and charges	191,900	290,448	(98,548)
Repairs and maintenance	77,000	55,164	21,836
Capital expenditures	2,971,947	496,778	2,475,169
	$ 6,509,438	$ 3,821,610	$ 2,687,828

Continued

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC SAFETY FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Allocated expenditures for service performed by other departments:			
Parish council	$ 13,000	$ 20,386	$ (7,386)
Council clerk	18,000	17,460	540
Legislative - other	12,000	14,101	(2,101)
Parish president	26,000	31,591	(5,591)
Finance	30,000	34,655	(4,655)
Customer service	40,000	36,812	3,188
	139,000	155,005	(16,005)
Total public safety	11,828,485	9,017,696	2,810,789
Total expenditures	12,185,276	9,441,684	2,743,592
Deficiency of revenues over expenditures	(4,324,085)	(604,050)	3,720,035
Other Financing Sources (Uses)			
Proceeds of general fixed asset dispositions		12,111	12,111
Operating transfers out:			
Local Law Enforcement Block Grant Fund	(12,776)	(12,776)	
Public Safety Pension Debt Service Fund	(513,770)	(516,990)	(3,220)
Total other financing sources (uses)	(526,546)	(517,655)	8,891
Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	(4,850,631)	(1,121,705)	3,728,926
Fund Balance			
Beginning of year	6,559,298	6,559,298	
End of year	$ 1,708,667	$ 5,437,593	$ 3,728,926

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-DISTRICT RECREATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - sales and use	$ 111,000	$ 111,000	
Charges for services	37,300	56,265	$ 18,965
Miscellaneous:			
Interest earned	10,000	16,138	6,138
Mineral royalties	20,000	60,018	40,018
Other		4,543	4,543
Total revenues	178,300	247,964	69,664
Expenditures			
Current:			
Culture and recreation:			
Personal services	498,382	492,180	6,202
Supplies and materials	114,950	77,044	37,906
Other services and charges	222,122	210,513	11,609
Repairs and maintenance	166,492	74,561	91,931
Capital expenditures	377,877	23,377	354,500
Allocated expenditures for services performed by other departments:			
Parish council	2,000	2,046	(46)
Council clerk	2,800	1,752	1,048
Legislative - other	2,000	1,415	585
Parish president	34,000	3,170	30,830
Finance	8,000	10,934	(2,934)
Customer service	250	188	62
Total expenditures	1,428,873	897,180	531,693
Deficiency of revenues over expenditures	(1,250,573)	(649,216)	601,357
Other Financing Sources			
Proceeds of general fixed asset dispositions		1,790	1,790
Operating transfer in:			
General Fund	1,033,133	1,033,133	
Total other financing sources	1,033,133	1,034,923	1,790
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(217,440)	385,707	603,147
Fund Balance			
Beginning of year	414,728	414,728	
End of year	$ 197,288	$ 800,435	$ 603,147

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LOCAL LAW ENFORCEMENT BLOCK GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Local law enforcement block grant	$ 120,836	$ 21,584	$ (99,252)
Miscellaneous - interest earned	650	714	64
Total revenues	121,486	22,298	(99,188)
Expenditures			
Current:			
Public safety:			
Personal services	25,000	1,634	23,366
Supplies and materials	7,174	8,941	(1,767)
Capital expenditures	102,088	15,307	86,781
Total expenditures	134,262	25,882	108,380
Deficiency of revenues over expenditures	(12,776)	(3,584)	9,192
Other Financing Sources			
Operating transfer in:			
Public Safety Fund	12,776	12,776	
Excess of Revenues and Other Sources Over Expenditures	0	9,192	9,192
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 9,192	$ 9,192

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE OF LOUISIANA DIVISION OF ART GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - state grants:			
Division of art	$ 380,978	$ 201,110	$ (179,868)
Miscellaneous:			
Interest earned	2,000	1,186	(814)
Other		12	12
Total revenues	382,978	202,308	(180,670)
Expenditures			
Current:			
Culture and recreation:			
Personal services	700		700
Supplies and materials	959	650	309
Other services and charges	380,869	199,858	181,011
Repairs and maintenance	450	1,800	(1,350)
Total expenditures	382,978	202,308	180,670
Excess of Revenues Over Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CITY MARSHAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - state supplemental pay	$ 14,400	$ 12,630	$ (1,770)
Fines and forfeitures:			
Criminal court costs	120,000	125,482	5,482
Civil fees	60,000	48,400	(11,600)
Commissions on garnishments	35,000	40,542	5,542
Miscellaneous - interest earned	1,000	4,117	3,117
Total revenues	230,400	231,171	771
Expenditures			
Current:			
General government:			
Judicial - City Marshal:			
Personal services	459,395	464,655	(5,260)
Supplies and materials	21,500	15,113	6,387
Other services and charges	38,315	47,139	(8,824)
Repairs and maintenance	9,000	6,270	2,730
Capital expenditures	51,673	48,713	2,960
Allocated expenditures for services performed by other departments:			
Parish council	1,000	1,279	(279)
Council clerk	1,000	1,096	(96)
Legislative - other	800	885	(85)
Parish president	1,500	1,982	(482)
Finance	2,000	2,203	(203)
Customer service	100	17	83
Total expenditures	586,283	589,352	(3,069)
Deficiency of revenues over expenditures	(355,883)	(358,181)	(2,298)
Other Financing Sources			
Operating transfer in:			
General Fund	239,254	239,254	
Deficiency of Revenues and Other Sources Over Expenditures	(116,629)	(118,927)	(2,298)
Fund Balance			
Beginning of year	134,729	134,729	
End of year	$ 18,100	$ 15,802	$ (2,298)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
G.I.S. MAPPING SYSTEM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - Parish revenue sharing	$ 500,000	$ 500,000	
Miscellaneous - interest earned		9,399	$ (9,399)
Total revenues	500,000	509,399	(9,399)
Expenditures			
Current:			
General government:			
Personal services		58,380	(58,380)
Supplies and materials		6,954	(6,954)
Other services and charges	226,420	93,566	132,854
Capital expenditures	119,673	84,453	35,220
Total expenditures	346,093	243,353	102,740
Excess of revenues over expenditures	153,907	266,046	112,139
Other Financing Uses			
Operating transfer out:			
General Fund	(153,907)	(153,907)	
Excess of Revenues Over Expenditures and Other Uses	0	112,139	112,139
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 112,139	$ 112,139

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COASTAL ZONE MANAGEMENT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Local Coastal Program Development	$ 35,000	$ 35,000	
Expenditures			
Current:			
Conservation and development:			
Personal services	39,066	51,110	(12,044)
Supplies and materials	4,500	4,381	119
Other services and charges	15,500	3,108	12,392
Repairs and maintenance		467	(467)
Total expenditures	59,066	59,066	0
Deficiency of revenues over expenditures	(24,066)	(24,066)	
Other Financing Sources			
Operating transfer in:			
General Fund	24,066	24,066	
Excess of Revenues and Other Sources Over Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SECTION 8 VOUCHER FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Voucher program	$ 2,079,361	$ 2,058,164	$ (21,197)
Miscellaneous:			
Interest earned		3,815	3,815
Other		8,118	8,118
Total revenues	2,079,361	2,070,097	(9,264)
Expenditures			
Current :			
Health and welfare:			
Personal services	161,797	155,770	6,027
Supplies and materials	18,100	15,897	2,203
Other services and charges:			
Housing assistance payments	1,855,814	1,820,398	35,416
Other	39,210	45,457	(6,247)
Repair and maintenance		196	(196)
Capital expenditures		3,076	(3,076)
Total expenditures	2,074,921	2,040,794	34,127
Excess of Revenues Over Expenditures	4,440	29,303	24,863
Fund Balance			
Beginning of year	50,661	50,661	
End of year	$ 55,101	$ 79,964	$ 24,863

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SUMMER FEEDING PROGRAM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Summer feeding program	$ 72,850	$ 69,179	$ (3,671)
Expenditures			
Current:			
Health and welfare:			
Personal services	2,584	371	2,213
Supplies and materials	69,542	64,838	4,704
Other services and charges	1,483	2,049	(566)
Total expenditures	73,609	67,258	6,351
Excess (Deficiency) of Revenues Over Expenditures	(759)	1,921	2,680
Fund Balance			
Beginning of year	20,624	20,624	
End of year	$ 19,865	$ 22,545	$ 2,680

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOUSING AND URBAN DEVELOPMENT GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
CDBG Entitlement	$ 4,682,049	$ 1,520,009	$ (3,162,040)
Miscellaneous:			
Intertest earned		16,582	16,582
Other	14,000	9,471	(4,529)
Principal repayments	30,000	62,726	32,726
Total revenues	4,726,049	1,608,788	(3,117,261)
Expenditures			
Current:			
Economic development and assistance:			
Personal services	386,092	376,741	9,351
Supplies and materials	28,100	26,096	2,004
Other services and charges	1,468,764	507,159	961,605
Repairs and maintenance	5,500	4,509	991
Capital expenditures	2,820,753	617,480	2,203,273
Total expenditures	4,709,209	1,531,985	3,177,224
Excess of revenues over expenditures	16,840	76,803	59,963
Other Financing Uses			
Operating transfers out:			
Terrebonne Homeless Shelter Fund	(119,738)	(72,627)	47,111
FTA Public Transit System Fund	(47,000)	(35,452)	11,548
Head Start Program Fund	(30,000)	(33,500)	(3,500)
Youth Build Grant Fund	(13,650)		(13,650)
Total other financing uses	(210,388)	(141,579)	68,809
Deficiency of Revenues Over Expenditures and Other Uses	(193,548)	(64,776)	128,772
Fund Balance			
Beginning of year	282,601	282,601	
End of year	$ 89,053	$ 217,825	$ 128,772

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
URBAN AND COMMUNITY AFFAIRS GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Miscellaneous:			
Interest earned	$ 6,000	$ 2,446	$ (3,554)
Other	10,000	32,811	22,811
Total revenues	16,000	35,257	19,257
Expenditures			
Current :			
Economic development and assistance:			
Personal services	180	187	(7)
Supplies and materials		463	(463)
Other services and charges	50,476	23	50,453
Total expenditures	50,656	673	49,983
Excess (Deficiency) of Revenues Over Expenditures	(34,656)	34,584	69,240
Fund Balance			
Beginning of year	67,661	67,661	
End of year	$ 33,005	$ 102,245	$ 69,240

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE INVESTMENT ACT ASSISTANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Welfare to work	$ 163,758	$ 50,076	$ (113,682)
Expenditures			
Current :			
Health and welfare:			
Personal services	140,625	49,613	91,012
Supplies and materials	12,782		12,782
Other services and charges	10,351	463	9,888
Total expenditures	163,758	50,076	113,682
Excess of Revenues Over Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEPARTMENT OF HEALTH AND HOSPITALS GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
DOE weatherization	$ 90,759	$ 10,156	$ (80,603)
Expenditures			
Current:			
Health and welfare:			
Personal services	9,033	3,523	5,510
Other services and charges	81,726	7,166	74,560
Total expenditures	90,759	10,689	80,070
Excess (deficiency) of revenues over expenditures	0	(533)	(533)
Other Financing Sources			
Operating transfer in:			
Sub-Grants Fund		533	533
Excess of Revenues and Other Sources Over Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SUB-GRANTS FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
CSBG	$ 307,404	$ 228,665	$ (78,739)
LIHEAP	450,254	344,700	(105,554)
Total revenues	757,658	573,365	(184,293)
Expenditures			
Current			
Health and welfare:			
CSBG:			
Personal services	173,379	151,446	21,933
Supplies and materials	8,964	7,810	1,154
Other services and charges	120,911	68,296	52,615
Repairs and maintenance	150	55	95
Capital expenditures	4,000	525	3,475
	307,404	228,132	79,272
LIHEAP:			
Personal services	32,703	24,746	7,957
Other services and charges	477,551	379,954	97,597
	510,254	404,700	105,554
Total expenditures	817,658	632,832	184,826
Deficiency of revenues over expenditures	(60,000)	(59,467)	533
Other Financing Sources (Uses)			
Operating transfer in:			
General Fund	60,000	60,000	
Operating transfer out:			
Department of Health and Hospitals Grant Fund		(533)	(533)
Total other financing sources (uses)	60,000	59,467	(533)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YOUTH BUILD GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Youth Build Program	$ 594,463	$ 270,099	$ (324,364)
Expenditures			
Current			
Economic development and assistance:			
Personal services	459,613	244,807	214,806
Supplies and materials	48,500	8,075	40,425
Other services and charges	82,300	16,934	65,366
Repairs and maintenance	1,500	283	1,217
Capital expenditures	16,200		16,200
Total expenditures	608,113	270,099	338,014
Excess (deficiency) of revenues over expenditures	(13,650)	0	13,650
Other Financing Sources			
Operating transfer in:			
Housing and Urban Development Grant Fund	13,650		(13,650)
Excess of Revenues and Other Sources Over Expenditures	0	0	
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FTA PUBLIC TRANSIT SYSTEM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental:			
Federal Government - Section 9 FTA Grant	$ 794,280	$ 442,412	$ (351,868)
State of Louisiana - State Public Transportation Fund	60,000	80,493	20,493
Charges for services	114,750	130,185	15,435
Miscellaneous:			
Interest earned		18,756	18,756
Other		631	631
Total revenues	969,030	672,477	(296,553)
Expenditures			
Current			
Public safety:			
Personal services	519,876	502,243	17,633
Supplies and materials	108,273	85,153	23,120
Other services and charges	211,247	140,557	70,690
Repairs and maintenance	79,531	51,878	27,653
Capital expenditures	401,620	76,547	325,073
Total expenditures	1,320,547	856,378	464,169
Deficiency of revenues over expenditures	(351,517)	(183,901)	167,616
Other Financing Sources			
Operating transfers in:			
General Fund	383,265	383,265	
Housing and Urban Development Grant Fund	47,000	35,452	(11,548)
Total other financing sources	430,265	418,717	(11,548)
Excess of Revenues and Other Sources Over Expenditures	78,748	234,816	156,068
Fund Balance			
Beginning of year	65,134	65,134	
End of year	$ 143,882	$ 299,950	$ 156,068

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TERREBONNE HOMELESS SHELTER FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
OCS Emergency Shelter Grant Funds	$ 164,950	$ 74,824	$ (90,126)
Miscellaneous:			
Interest earned		8,402	8,402
Other		200	200
Total revenues	164,950	83,426	(81,524)
Expenditures			
Current:			
Health and welfare:			
Personal services	59,398	21,516	37,882
Supplies and materials	19,976	4,270	15,706
Other services and charges	197,289	116,615	80,674
Repairs and maintenance	8,025	608	7,417
Capital expenditures		4,443	(4,443)
Total expenditures	284,688	147,452	137,236
Deficiency of revenues over expenditures	(119,738)	(64,026)	55,712
Other Financing Sources			
Operating transfer in:			
Housing and Urban Development Grant Fund	119,738	72,627	47,111
Excess of Revenues and Other Sources Over Expenditures	0	8,601	8,601
Fund Balance			
Beginning of year	301,041	301,041	
End of year	$ 301,041	$ 309,642	$ 8,601

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOME GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Home Investment Partnership Program Entitlement	$ 1,756,512	$ 626,605	$ (1,129,907)
Miscellaneous - other		16,350	16,350
Total revenues	1,756,512	642,955	(1,113,557)
Expenditures			
Current:			
Urban redevelopment and housing:			
Personal services	66,000	55,286	10,714
Supplies and materials	400	114	286
Other services and charges	1,872,222	584,825	1,287,397
Repairs and maintenance	100		100
Total expenditures	1,938,722	640,225	1,298,497
Excess (deficiency) of revenues over expenditures	(182,210)	2,730	184,940
Other Financing Sources			
Operating transfer in:			
General Fund	182,210	3,530	(178,680)
Excess of Revenues and Other Sources Over Expenditures	0	6,260	6,260
Fund Balance			
Beginning of year	7,288	7,288	
End of year	$ 7,288	$ 13,548	$ 6,260

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STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEMA EMERGENCY FOOD/SHELTER FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Emergency Food and Shelter Program	$ 20,044	$ 12,341	$ (7,703)
Expenditures			
Current:			
Health and welfare:			
Other services and charges	20,044	12,341	7,703
Excess of Revenues Over Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEAD START PROGRAM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Head Start Program	$ 655,047	$ 699,650	$ 44,603
Expenditures			
Current:			
Health and welfare:			
Personal services	673,243	711,047	(37,804)
Supplies and materials		507	(507)
Other services and charges	37,528	50,529	(13,001)
Repairs and maintenance		338	(338)
Capital expenditures		3,500	(3,500)
Total expenditures	710,771	765,921	(55,150)
Deficiency of revenues over expenditures	(55,724)	(66,271)	(10,547)
Other Financing Sources			
Operating transfers in:			
General Fund	25,724	32,771	7,047
Housing and Urban Development Grant Fund	30,000	33,500	3,500
Total other financing sources	55,724	66,271	10,547
Excess of Revenues and Other Sources Over Expenditures	0	0	0
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 0	$ 0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEDERAL HIGHWAY ADMINISTRATION GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - federal grants:			
Rural Transportation Program	$ 357,487	$ 6,829	$ (350,658)
Charges for services	30,000		(30,000)
Total revenues	387,487	6,829	(380,658)
Expenditures			
Current:			
Public safety:			
Personal services	216,096	13,657	202,439
Supplies and materials	67,019		67,019
Other services and charges	41,232		41,232
Repairs and maintenance	17,136		17,136
Capital expenditures	260,331	47,720	212,611
Total expenditures	601,814	61,377	540,437
Deficiency of revenues over expenditures	(214,327)	(54,548)	159,779
Other Financing Sources			
Operating transfer in:			
FTA Public Transit System Fund	214,327	214,327	
Excess of Revenues and Other Sources Over Expenditures	0	159,779	159,779
Fund Balance			
Beginning of year	0	0	
End of year	$ 0	$ 159,779	$ 159,779

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARISH TRANSPORTATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - state's parish transportation fund	$ 400,000	$ 779,003	$ 379,003
Miscellaneous - interest earned	49,500	83,769	34,269
Total revenues	449,500	862,772	413,272
Expenditures			
Current :			
Streets and drainage:			
Repairs and maintenance	2,033,604	1,263,185	770,419
Deficiency of revenues over expenditures	(1,584,104)	(400,413)	1,183,691
Other Financing Sources (Uses)			
Operating transfer in:			
Road District No. 6 Maintenance Fund	157,000	157,000	
Operating transfer out:			
Road and Bridge Construction Fund	(157,000)	(157,000)	
Total other financing sources (uses)	0	0	
Deficiency of Revenues and Other Sources Over Expenditures and Other Uses	(1,584,104)	(400,413)	1,183,691
Fund Balance			
Beginning of year	1,687,664	1,687,664	
End of year	$ 103,560	$ 1,287,251	$ 1,183,691

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - sales and use	$ 3,325,000	$ 3,983,380	$ 658,380
Intergovernmental:			
Federal Government - FEMA reimbursement		23,351	23,351
State of Louisiana - State disaster reimbursement		4,490	4,490
Miscellaneous:			
Interest earned	99,000	117,054	18,054
Other		466	466
Total revenues	3,424,000	4,128,741	704,741
Expenditures			
Current:			
Streets and drainage:			
Personal services	2,546,213	2,427,136	119,077
Supplies and materials	588,450	384,193	204,257
Other services and charges	582,468	753,740	(171,272)
Repairs and maintenance	1,112,298	576,714	535,584
Capital expenditures	270,532	149,022	121,510
Allocated expenditures for services performed by other departments:			
Parish council	21,000	19,395	1,605
Council clerk	30,000	16,611	13,389
Legislative - other	20,000	13,415	6,585
Parish president	55,000	30,054	24,946
Finance	28,500	33,913	(5,413)
Customer service	500	51	449
Service center	150,000	39,573	110,427
Total expenditures	5,404,961	4,443,817	961,144
Deficiency of revenues over expenditures	(1,980,961)	(315,076)	1,665,885
Other Financing Sources (Uses)			
Proceeds of general fixed asset dispositions		4,543	4,543
Operating transfer in:			
General Fund	1,100,000	1,100,000	
Operating transfers out:			
Road and Bridge Construction Fund	(80,000)	(80,000)	
Total other financing sources (uses)	1,020,000	1,024,543	4,543
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(960,961)	709,467	1,670,428
Fund Balance			
Beginning of year	1,949,866	1,949,866	
End of year	$ 988,905	$ 2,659,333	$ 1,670,428

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DRAINAGE MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes:			
Ad valorem	$ 2,532,104	$ 2,654,893	$ 122,789
Sales and use	3,325,000	3,983,380	658,380
Intergovernmental:			
Federal Government - FEMA reimbursement		476,133	476,133
State of Louisiana:			
State disaster reimbursement		92,634	92,634
Falgout canal marsh management grant		14,955	14,955
State revenue sharing	185,000	186,931	1,931
Miscellaneous:			
Interest earned	173,900	355,644	181,744
Other		6,165	6,165
Total revenues	6,216,004	7,770,735	1,554,731
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	111,604	114,708	(3,104)
Ad valorem tax adjustment	30,000	176,305	(146,305)
Total general government	141,604	291,013	(149,409)
Streets and drainage:			
Personal services	2,634,878	2,571,894	62,984
Supplies and materials	620,200	471,766	148,434
Other services and charges	699,300	948,600	(249,300)
Repairs and maintenance	1,276,500	871,715	404,785
Capital expenditures	2,994,771	607,728	2,387,043
Allocated expenditures for services performed by other departments:			
Parish council	19,000	24,342	(5,342)
Council clerk	27,000	20,848	6,152
Legislative - other	18,000	16,836	1,164
Parish president	50,000	37,720	12,280
Finance	34,000	51,874	(17,874)
Customer service	200	51	149
Service center	225,000	59,359	165,641
Total streets and drainage	8,598,849	5,682,733	2,916,116
Total expenditures	8,740,453	5,973,746	2,766,707
Excess (deficiency) of revenues over expenditures	(2,524,449)	1,796,989	4,321,438
Other Financing Sources (Uses)			
Proceeds of general fixed asset dispositions		627	627
Operating transfers in:			
Dedicated Emergency Fund	100,000	100,000	
Operating transfers out:			
Parishwide Drainage Construction Fund	(915,000)	(915,000)	
Total other financing sources (uses)	(815,000)	(814,373)	627
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(3,339,449)	982,616	4,322,065
Fund Balance			
Beginning of year	4,741,716	4,741,716	
End of year	$ 1,402,267	$ 5,724,332	$ 4,322,065

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SANITATION MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 4,006,353	$ 4,173,010	$ 166,657
Intergovernmental:			
Federal Government:			
FEMA reimbursement		7,082	7,082
State of Louisiana:			
State disaster reimbursement		1,362	1,362
State revenue sharing	295,000	293,822	(1,178)
Charges for services:			
Garbage collection and landfill fees	3,182,500	3,531,091	348,591
Animal shelter operations	12,000	16,839	4,839
Miscellaneous:			
Interest earned	301,586	407,580	105,994
Other		1,785	1,785
Total revenues	7,797,439	8,432,571	635,132
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	174,321	180,300	(5,979)
Ad valorem tax adjustment	50,000	277,119	(227,119)
Total general government	224,321	457,419	(233,098)
Sanitation:			
Sanitation collection:			
Personal services	634,992	512,751	122,241
Supplies and materials	95,450	60,474	34,976
Other services and charges	7,918,000	8,749,492	(831,492)
Repairs and maintenance	729,977	42,422	687,555
Capital expenditures	5,660,042	2,242,844	3,417,198
Allocated expenditures for service performed by other departments:			
Parish council	17,000	26,657	(9,657)
Council clerk	24,000	22,831	1,169
Legislative - other	16,000	18,438	(2,438)
Parish president	40,000	41,307	(1,307)
Finance	27,000	19,976	7,024
Customer service	500	182	318
Service center		29,680	(29,680)
	15,162,961	11,767,054	3,395,907
Animal shelter:			
Personal services	163,129	159,092	4,037
Supplies and materials	36,450	30,223	6,227
Other services and charges	36,674	28,567	8,107
Repairs and maintenance	21,680	7,143	14,537
Capital expenditures	135,902		135,902
	393,835	225,025	168,810
Total sanitation	$ 15,556,796	$ 11,992,079	$ 3,564,717

Continued

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SANITATION MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	*Actual*	Variance Favorable *(Unfavorable)*
Economic development and assistance:			
Parish enhancement commission:			
Other services and charges	$ 500	$ 5,128	$ (4,628)
Total expenditures	15,781,617	12,454,626	3,326,991
Deficiency of revenues over expenditures	(7,984,178)	(4,022,055)	3,962,123
Other Financing Sources			
Proceeds of general fixed asset dispositions		32,392	32,392
Operating transfer in:			
General Fund	500,000	500,000	
Sales Tax Capital Improvement Fund	300,000	300,000	
1998 Public Improvement Construction Fund	50,000	50,000	
Total other financing uses	850,000	882,392	32,392
Deficiency of Revenues and Other Sources Over Expenditures	(7,134,178)	(3,139,663)	3,994,515
Fund Balance			
Beginning of year	7,285,470	7,285,470	
End of year	$ 151,292	$ 4,145,807	$ 3,994,515

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SALES TAX CAPITAL IMPROVEMENT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - sales and use	$ 3,364,881	$ 3,983,565	$ 618,684
Miscellaneous:			
Interest earned	89,990	103,113	13,123
Total revenues	3,454,871	4,086,678	631,807
Other Financing Sources (Uses)			
Operating transfer in:			
Parishwide Drainage Construction Fund	315,000	315,000	
Operating transfers out:			
Sanitation Maintenance Fund	(300,000)	(300,000)	
Capital Improvement Bond Sinking Fund	(2,118,876)	(2,212,924)	(94,048)
Parishwide Drainage Construction Fund	(675,000)	(675,000)	
Capital Projects Control Fund	(104,400)	(104,400)	
Road and Bridge Construction Fund	(315,000)	(315,000)	
Total other financing sources (uses)	(3,198,276)	(3,292,324)	(94,048)
Excess of Revenues and Other Sources Over Other Uses	256,595	794,354	537,759
Fund Balance			
Beginning of year	2,201,187	2,201,187	
End of year	$ 2,457,782	$ 2,995,541	$ 537,759

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD DISTRICT NO. 6 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 1,393	$ 1,294	$ (99)
Intergovernmental - state revenue sharing		38	38
Miscellaneous - interest earned	6,000	15,045	9,045
Total revenues	7,393	16,377	8,984
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	1,125	1,124	1
Ad valorem tax adjustment	100	41	59
Total general government	1,225	1,165	60
Streets and drainage:			
Other services and charges	300	502	(202)
Repairs and maintenance	188,884	1,175	187,709
Allocated expenditures for services performed by other departments:			
Parish council	200	218	(18)
Council clerk	250	186	64
Legislative - other	200	151	49
Parish president	350	337	13
Finance	400	349	51
Customer service	50		50
Total streets and drainage	190,634	2,918	187,716
Total expenditures	191,859	4,083	187,776
Excess (deficiency) of revenues over expenditures	(184,466)	12,294	196,760
Other Financing Uses			
Operating transfers out:			
Parish Transportation Fund	(157,000)	(157,000)	
Deficiency of Revenues Over Expenditures and Other Uses	(341,466)	(144,706)	196,760
Fund Balance			
Beginning of year	341,469	341,469	
End of year	$ 3	$ 196,763	$ 196,760

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FIRE PROTECTION DISTRICT NO. 5 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 97,437	$ 99,068	$ 1,631
Intergovernmental:			
State of Louisiana:			
Supplemental pay	3,600	3,930	330
State revenue sharing	22,000	21,290	(710)
Fire insurance tax	9,000	10,493	1,493
Miscellaneous:			
Interest earned	10,000	14,299	4,299
Other		962	962
Total revenues	142,037	150,042	8,005
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	4,237	4,108	129
Ad valorem tax adjustment	2,000	1,498	502
Total general government	6,237	5,606	631
Public safety:			
Personal services	35,380	40,627	(5,247)
Supplies and materials	27,250	7,299	19,951
Other services and charges	32,475	17,754	14,721
Repairs and maintenance	18,000	4,352	13,648
Capital expenditures	196,727	15,116	181,611
Allocated expenditures for services performed by other departments:			
Parish council	150	191	(41)
Council clerk	150	163	(13)
Legislative - other	100	132	(32)
Parish president	250	295	(45)
Finance	650	648	2
Customer service	50		50
Total public safety	311,182	86,577	224,605
Total expenditures	317,419	92,183	225,236
Excess (Deficiency) of Revenues Over Expenditures	(175,382)	57,859	233,241
Fund Balance			
Beginning of year	253,242	253,242	
End of year	$ 77,860	$ 311,101	$ 233,241

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FIRE PROTECTION DISTRICT NO. 8 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 218,432	$ 228,344	$ 9,912
Intergovernmental:			
State of Louisiana:			
Supplemental pay			
State revenue sharing	4,500	4,974	474
Fire insurance tax	7,000	7,940	940
Miscellaneous - interest earned	12,000	13,734	1,734
Total revenues	241,932	254,992	13,060
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	9,682	9,926	(244)
Ad valorem tax adjustment	3,000	39,968	(36,968)
Total general government	12,682	49,894	(37,212)
Public safety:			
Personal services		2,442	(2,442)
Supplies and materials	32,600	32,616	(16)
Other services and charges	57,700	54,618	3,082
Repairs and maintenance	48,300	52,052	(3,752)
Capital expenditures	76,912	21,461	55,451
Allocated expenditures for services performed by other departments:			
Parish council	450	572	(122)
Council clerk	650	490	160
Legislative - other	450	395	55
Parish president	1,000	886	114
Finance	700	591	109
Customer service	100		100
Total public safety	218,862	166,123	52,739
Debt service:			
Principal retirement	75,000	80,000	(5,000)
Interest and fiscal charges	3,750	1,939	1,811
Total debt service	78,750	81,939	(3,189)
Total expenditures	310,294	297,956	12,338
Deficiency of Revenues Over Expenditures	(68,362)	(42,964)	25,398
Fund Balance			
Beginning of year	219,652	219,652	
End of year	$ 151,290	$ 176,688	$ 25,398

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 1 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 32,667	$ 34,479	$ 1,812
Intergovernmental - state revenue sharing	3,800	3,903	103
Miscellaneous - interest earned	15,000	17,514	2,514
Total revenues	51,467	55,896	4,429
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	3,267	3,257	10
Ad valorem tax adjustment	2,000	1,945	55
Total general government	5,267	5,202	65
Streets and drainage:			
Personal services	2,000		2,000
Supplies and materials	2,000		2,000
Other services and charges	151,350	166,969	(15,619)
Repairs and maintenance	9,000	1,513	7,487
Allocated expenditures for services performed by other departments:			
Parish council	300	381	(81)
Council clerk	400	326	74
Legislative - other	300	264	36
Parish president	600	590	10
Planning	500		500
Finance	600	672	(72)
Customer service	50		50
Total streets and drainage	167,100	170,715	(3,615)
Total expenditures	172,367	175,917	(3,550)
Deficiency of Revenues Over Expenditures	(120,900)	(120,021)	879
Fund Balance			
Beginning of year	425,717	425,717	
End of year	$ 304,817	$ 305,696	$ 879

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 2 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 44,189	$ 108,761	$ 64,572
Intergovernmental - state revenue sharing	3,200	6,677	3,477
Miscellaneous - interest earned	10,000	16,608	6,608
Total revenues	57,389	132,046	74,657
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	2,889	4,769	(1,880)
Ad valorem tax adjustment	1,000	542	458
Total general government	3,889	5,311	(1,422)
Streets and drainage:			
Personal services	1,000	89	911
Supplies and materials	500	691	(191)
Other services and charges	98,200	129,173	(30,973)
Repairs and maintenance	3,000	130	2,870
Capital expenditures	80,000	55,345	24,655
Allocated expenditures for services performed by other departments:			
Parish council	200	308	(108)
Council clerk	250	350	(100)
Legislative - other	150	282	(132)
Parish president	300	633	(333)
Planning	100		100
Finance	500	664	(164)
Customer service	50		50
Total streets and drainage	184,250	187,665	(3,415)
Total expenditures	188,139	192,976	(4,837)
Deficiency of revenues over expenditures	(130,750)	(60,930)	69,820
Other Financing Uses			
Operating transfer out:			
Capital Projects Control Fund	(154,000)	(154,000)	
Deficiency of Revenues Over Expenditures and Other Uses	(284,750)	(214,930)	69,820
Fund Balance			
Beginning of year	339,270	339,270	
End of year	$ 54,520	$ 124,340	$ 69,820

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 3A MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 173,256	$ 180,596	$ 7,340
Intergovernmental - state revenue sharing	15,000	14,752	(248)
Miscellaneous - interest earned	19,800	29,617	9,817
Total revenues	208,056	224,965	16,909
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	10,056	10,322	(266)
Ad valorem tax adjustment	5,000	1,099	3,901
Total general government	15,056	11,421	3,635
Streets and drainage:			
Personal services	2,000		2,000
Supplies and materials	2,000		2,000
Other services and charges	343,900	384,960	(41,060)
Repairs and maintenance	3,000		3,000
Allocated expenditures for services performed by other departments:			
Parish council	600	971	(371)
Council clerk	800	746	54
Legislative - other	500	602	(102)
Parish president	1,000	1,350	(350)
Planning	500		500
Finance	1,000	1,097	(97)
Customer service	100		100
Total streets and drainage	355,400	389,726	(34,326)
Total expenditures	370,456	401,147	(30,691)
Deficiency of Revenues Over Expenditures	(162,400)	(176,182)	(13,782)
Fund Balance			
Beginning of year	624,101	624,101	
End of year	$ 461,701	$ 447,919	$ (13,782)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 4 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 63,614	$ 65,961	$ 2,347
Intergovernmental - state revenue sharing	2,000	2,213	213
Miscellaneous - interest earned	9,900	11,080	1,180
Total revenues	75,514	79,254	3,740
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	3,314	3,291	23
Ad valorem tax adjustment	2,000	2,019	(19)
Total general government	5,314	5,310	4
Streets and drainage:			
Other services and charges	131,400	127,961	3,439
Allocated expenditures for services performed by other departments:			
Parish council	250	299	(49)
Council clerk	300	296	4
Legislative - other	200	207	(7)
Parish president	450	464	(14)
Planning	200		200
Finance	500	485	15
Customer service	50		50
Total streets and drainage	133,350	129,712	3,638
Total expenditures	138,664	135,022	3,642
Deficiency of Revenues Over Expenditures	(63,150)	(55,768)	7,382
Fund Balance			
Beginning of year	235,830	235,830	
End of year	$ 172,680	$ 180,062	$ 7,382

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 5 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 45,739	$ 49,185	$ 3,446
Intergovernmental - state revenue sharing	11,000	11,066	66
Miscellaneous - interest earned	5,000	5,253	253
Total revenues	61,739	65,504	3,765
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	2,539	2,579	(40)
Ad valorem tax adjustment	2,000	768	1,232
Total general government	4,539	3,347	1,192
Streets and drainage:			
Other services and charges	68,800	73,880	(5,080)
Repairs and maintenance	200		200
Allocated expenditures for services performed by other departments:			
Parish council	150	163	(13)
Council clerk	200	100	100
Legislative - other	100	113	(13)
Parish president	300	253	47
Planning	50		50
Finance	300	351	(51)
Customer service	50		50
Total streets and drainage	70,150	74,860	(4,710)
Total expenditures	74,689	78,207	(3,518)
Deficiency of Revenues Over Expenditures	(12,950)	(12,703)	247
Fund Balance			
Beginning of year	118,982	118,982	
End of year	$ 106,032	$ 106,279	$ 247

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 6 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 85,663	$ 78,903	$ (6,760)
Intergovernmental - state revenue sharing	2,200	2,316	116
Miscellaneous - interest earned	7,000	7,418	418
Total revenues	94,863	88,637	(6,226)
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	4,663	4,377	286
Ad valorem tax adjustment	2,000	2,534	(534)
Total general government	6,663	6,911	(248)
Streets and drainage:			
Other services and charges	105,800	113,824	(8,024)
Allocated expenditures for services performed by other departments:			
Parish council	200	272	(72)
Council clerk	300	233	67
Legislative - other	200	188	12
Parish president	400	422	(22)
Planning	50		50
Finance	300	351	(51)
Customer service	50		50
Total streets and drainage	107,300	115,290	(7,990)
Total expenditures	113,963	122,201	(8,238)
Deficiency of Revenues Over Expenditures	(19,100)	(33,564)	(14,464)
Fund Balance			
Beginning of year	173,091	173,091	
End of year	$ 153,991	$ 139,527	$ (14,464)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 7 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 52,565	$ 53,883	$ 1,318
Intergovernmental - state revenue sharing	3,400	3,554	154
Miscellaneous - interest earned	8,000	12,166	4,166
Total revenues	63,965	69,603	5,638
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	4,465	4,439	26
Ad valorem tax adjustment	3,000	10,949	(7,949)
Total general government	7,465	15,388	(7,923)
Streets and drainage:			
Personal services	100		100
Supplies and materials	300		300
Other services and charges	126,200	135,625	(9,425)
Repairs and maintenance	400		400
Allocated expenditures for services performed by other departments:			
Parish council	250	299	(49)
Council clerk	300	256	44
Legislative - other	200	207	(7)
Parish president	450	464	(14)
Planning	200		200
Finance	450	534	(84)
Customer service	50		50
Total streets and drainage	128,900	137,385	(8,485)
Total expenditures	136,365	152,773	(16,408)
Deficiency of Revenues Over Expenditures	(72,400)	(83,170)	(10,770)
Fund Balance			
Beginning of year	278,542	278,542	
End of year	$ 206,142	$ 195,372	$ (10,770)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 8 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 23,090	$ 24,492	$ 1,402
Intergovernmental - state revenue sharing	500	534	34
Miscellaneous - interest earned	8,000	11,998	3,998
Total revenues	31,590	37,024	5,434
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	1,690	1,708	(18)
Ad valorem tax adjustment	1,000	4,286	(3,286)
Total general government	2,690	5,994	(3,304)
Streets and drainage:			
Personal services	500		500
Other services and charges	65,450	66,565	(1,115)
Repairs and maintenance	500		500
Allocated expenditures for services performed by other departments:			
Parish council	150	163	(13)
Council clerk	200	140	60
Legislative - other	100	113	(13)
Parish president	300	253	47
Planning	150		150
Finance	300	340	(40)
Customer service	50		50
Total streets and drainage	67,700	67,574	126
Total expenditures	70,390	73,568	(3,178)
Deficiency of Revenues Over Expenditures	(38,800)	(36,544)	2,256
Fund Balance			
Beginning of year	283,048	283,048	
End of year	$ 244,248	$ 246,504	$ 2,256

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 9 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 21,008	$ 19,724	$ (1,284)
Intergovernmental - state revenue sharing	1,600	1,507	(93)
Miscellaneous - interest earned	20,000	29,984	9,984
Total revenues	42,608	51,215	8,607
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	1,508	1,486	22
Ad valorem tax adjustment	1,000	2,056	(1,056)
Total general government	2,508	3,542	(1,034)
Streets and drainage:			
Other services and charges	63,100	65,573	(2,473)
Allocated expenditures for services performed by other departments:			
Parish council	150	136	14
Council clerk	150	117	33
Legislative - other	100	94	6
Parish president	250	211	39
Planning	100		100
Finance	500	567	(67)
Customer service	50		50
Total streets and drainage	64,400	66,698	(2,298)
Total expenditures	66,908	70,240	(3,332)
Deficiency of revenues over expenditures	(24,300)	(19,025)	5,275
Other Financing Uses			
Operating transfer out:			
Capital Projects Control Fund	(154,000)	(154,000)	
Deficiency of Revenues Over Expenditures and Other Uses	(178,300)	(173,025)	5,275
Fund Balance			
Beginning of year	590,309	590,309	
End of year	$ 412,009	$ 417,284	$ 5,275

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 10 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 102,635	$ 100,763	$ (1,872)
Intergovernmental - state revenue sharing	3,800	3,772	(28)
Miscellaneous - interest earned	4,000	4,394	394
Total revenues	110,435	108,929	(1,506)
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	4,635	4,488	147
Ad valorem tax adjustment	2,000	20,906	(18,906)
Total general government	6,635	25,394	(18,759)
Streets and drainage:			
Other services and charges	103,750	107,225	(3,475)
Repairs and maintenance	500		500
Allocated expenditures for services performed by other departments:			
Parish council	200	245	(45)
Council clerk	250	210	40
Legislative - other	200	169	31
Parish president	350	380	(30)
Planning	150		150
Finance	300	334	(34)
Customer service	50		50
Total streets and drainage	105,750	108,563	(2,813)
Total expenditures	112,385	133,957	(21,572)
Deficiency of Revenues Over Expenditures	(1,950)	(25,028)	(23,078)
Fund Balance			
Beginning of year	48,709	48,709	
End of year	$ 46,759	$ 23,681	$ (23,078)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH UNIT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 573,926	$ 602,891	$ 28,965
Intergovernmental - state revenue sharing	42,000	42,449	449
Miscellaneous - interest earned	19,900	37,028	17,128
Total revenues	635,826	682,368	46,542
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	25,426	26,048	(622)
Ad valorem tax adjustment	8,000	40,036	(32,036)
Total general government	33,426	66,084	(32,658)
Health and welfare:			
Personal services	124,127	122,124	2,003
Supplies and materials	11,750	5,395	6,355
Other services and charges	467,392	461,636	5,756
Repairs and maintenance	10,650	3,233	7,417
Capital expenditures	17,361	6,400	10,961
Allocated expenditures for services performed by other departments:			
Parish council	1,000	1,361	(361)
Council clerk	1,400	1,166	234
Legislative - other	1,000	941	59
Parish president	2,200	2,109	91
Finance	1,300	1,683	(383)
Customer service	100		100
Total health and welfare	638,280	606,048	32,232
Total expenditures	671,706	672,132	(426)
Excess (Deficiency) of Revenues Over Expenditures	(35,880)	10,236	46,116
Fund Balance			
Beginning of year	500,702	500,702	
End of year	$ 464,822	$ 510,938	$ 46,116

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RETARDED CITIZENS FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 1,845,054	$ 1,935,778	$ 90,724
Intergovernmental - state revenue sharing	130,000	136,299	6,299
Miscellaneous - interest earned	30,000	46,948	16,948
Total revenues	2,005,054	2,119,025	113,971
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	80,554	83,638	(3,084)
Ad valorem tax adjustment	30,000	128,551	(98,551)
Total general government	110,554	212,189	(101,635)
Health and welfare:			
Other services and charges	1,900,000	2,015,000	(115,000)
Total expenditures	2,010,554	2,227,189	(216,635)
Deficiency of Revenues Over Expenditures	(5,500)	(108,164)	(102,664)
Fund Balance			
Beginning of year	210,588	210,588	
End of year	$ 205,088	$ 102,424	$ (102,664)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARISHWIDE RECREATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 772,218	$ 802,644	$ 30,426
Intergovernmental - state revenue sharing	56,000	58,514	2,514
Charges for services	95,200	82,562	(12,638)
Miscellaneous:			
Interest earned	20,000	21,923	1,923
Other		5,248	5,248
Total revenues	943,418	970,891	27,473
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	33,718	34,680	(962)
Ad valorem tax adjustment	9,000	53,301	(44,301)
Total general government	42,718	87,981	(45,263)
Culture and recreation:			
Personal services	384,697	430,071	(45,374)
Supplies and materials	235,300	181,110	54,190
Other services and charges	610,907	592,712	18,195
Repairs and maintenance	6,200	5,593	607
Capital expenditures	20,854	1,471	19,383
Allocated expenditures - services performed:			
By other departments:			
Parish council	1,800	2,640	(840)
Council clerk	2,500	2,261	239
Legislative - other	1,600	1,826	(226)
Parish president	4,000	4,091	(91)
Finance	15,000	22,167	(7,167)
Customer service	200	102	98
Service center	3,000		3,000
Total culture and recreation	1,286,058	1,244,044	42,014
Total expenditures	1,328,776	1,332,025	(3,249)
Deficiency of revenues over expenditures	(385,358)	(361,134)	24,224
Other Financing Sources			
Proceeds of general fixed asset dispositions		2,768	2,768
Operating transfer in:			
General Fund	315,448	315,448	
Total other financing sources	315,448	318,216	2,768
Deficiency of Revenues and Other Sources Over Expenditures	(69,910)	(42,918)	26,992
Fund Balance			
Beginning of year	70,726	70,726	
End of year	$ 816	$ 27,808	$ 26,992

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes - ad valorem	$ 145,332	$ 152,539	$ 7,207
Intergovernmental:			
Federal Government - Social Detox Program	153,300	148,680	(4,620)
State of Louisiana - state revenue sharing	10,000	10,740	740
Charges for services	9,936	8,780	(1,156)
Miscellaneous:			
Interest earned	3,000	3,856	856
Other	500	789	289
Total revenues	322,068	325,384	3,316
Expenditures			
Current:			
General government:			
Ad valorem tax deductions	6,432	6,591	(159)
Ad valorem tax adjustment	4,000	10,130	(6,130)
Total general government	10,432	16,721	(6,289)
Health and welfare:			
Personal services	273,879	300,896	(27,017)
Supplies and materials	15,750	10,616	5,134
Other services and charges	81,729	40,441	41,288
Repairs and maintenance	5,900	1,236	4,664
Allocated expenditures for services performed by other departments:			
Parish council	250	381	(131)
Council clerk	350	326	24
Legislative - other	250	264	(14)
Parish president	500	590	(90)
Finance	800	1,608	(808)
Customer service	100	85	15
Total health and welfare	379,508	356,443	23,065
Total expenditures	389,940	373,164	16,776
Deficiency of revenues over expenditures	(67,872)	(47,780)	20,092
Other Financing Sources			
Operating transfer in:			
General Fund	47,000	47,000	
Deficiency of Revenues and Other Sources Over Expenditures	(20,872)	(780)	20,092
Fund Balance			
Beginning of year	66,499	66,499	
End of year	$ 45,627	$ 65,719	$ 20,092

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BAYOU TERREBONNE WATERLIFE MUSEUM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental - state grant	$ 5,000	$ 5,603	$ 603
Charges for services	47,500	32,732	(14,768)
Miscellaneous:			
Interest earned	1,500	53	(1,447)
Other	2,000	3,364	1,364
Total revenues	56,000	41,752	(14,248)
Expenditures			
Current:			
Culture and recreation:			
Personal services	28,976	30,294	(1,318)
Supplies and materials	25,700	24,941	759
Other services and charges	105,257	102,965	2,292
Repairs and maintenance	8,000	3,429	4,571
Capital expenditures	11,800	10,575	1,225
Total expenditures	179,733	172,204	7,529
Deficiency of revenues over expenditures	(123,733)	(130,452)	(6,719)
Other Financing Sources			
Operating transfer in:			
General Fund	109,478	114,952	5,474
Deficiency of Revenues and Other Sources Over Expenditures	(14,255)	(15,500)	(1,245)
Fund Balance			
Beginning of year	16,626	16,626	
End of year	$ 2,371	$ 1,126	$ (1,245)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CRIMINAL COURT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and forfeitures	$ 3,015,000	$ 3,194,173	$ 179,173
Miscellaneous - other		872	872
Total revenues	3,015,000	3,195,045	180,045
Expenditures			
Current :			
General government:			
Judicial - Criminal Court:			
Personal services	1,150,000	1,258,663	(108,663)
Supplies and materials	71,200	73,872	(2,672)
Other services and charges	1,912,800	1,985,699	(72,899)
Repairs and maintenance	16,000	16,681	(681)
Capital expenditures	10,000	19,401	(9,401)
Total expenditures	3,160,000	3,354,316	(194,316)
Deficiency of revenues over expenditures	(145,000)	(159,271)	(14,271)
Other Financing Sources			
Operating transfer in:			
General Fund	150,000	150,000	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	5,000	(9,271)	(14,271)
Fund Balance			
Beginning of year	100,846	100,846	
End of year	$ 105,846	$ 91,575	$ (14,271)

TERREBONNE
THE GOOD EARTH
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PARISH

DEBT SERVICE FUNDS

Bond Trust Fund - To accumulate funds which the paying agent bank has returned to the Parish Government. These funds are for coupons and bonds which have extended beyond the ten year holding period for the bank.

Council on Aging Bond Sinking Fund – To accumulate funds for the purpose of retiring $2,000,000 Public Improvement Bonds for the Council on Aging. These bonds were sold for capital improvements, operating and maintaining programs for the elderly. These bonds will be retired from parishwide ad valorem tax receipts.

Public Safety Pension Debt Service Fund – In 1998 the City of Houma refinanced their indebtedness to the Municipal Police Employees Retirement System (MPERS) and the Firefighters Retirement System (FRS) of the State of Louisiana. Refinancing issues were $2,265,000 Refunding Certificates of Indebtedness for the MPERS obligations and $3,725,000 Taxable Refunding Certificates of Indebtedness for the FRS. The Bonds are secured by and payable solely from a pledge and dedication of the excess of annual revenues of the Issuer above statutory, necessary and usual charges in each of the fiscal years during which the Series 1998 Certificates are outstanding.

Road and Bridge Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the $900,000 1993 Paving Bonds, $1,600,000 1995A Paving Bonds and $2,500,000 1996 Paving Bonds. These bonds will be retired from ad valorem tax assessments.

Capital Improvement Bond Reserve Fund - To account for $2,299,055 of bond proceeds from the $16,000,000 1998 Public Improvement Bonds, the $4,500,000 2000 Public Improvement Bonds and the 1994 $6,000,000 Civic and Community Center Bonds. Amounts equal to the highest combined principal and interest requirement in any succeeding calendar year on bonds payable from sales tax revenues are required to be held in reserve.

Capital Improvement Bond Sinking Fund - To accumulate monies for payment of the 1994 $6,000,000 Civic and Community Center Bonds, the 1998 $16,000,000 Public Improvement Bonds and the 2000 $4,500,000 Public Improvement Bonds. Financing is to be provided from an irrevocable pledge and dedication of the Parish's portion of the one percent parishwide sales and use tax and the one-fourth of one percent sales and use tax levied for the Parish.

Sanitation Bond Sinking Fund – To provide for the accumulation of monies for the retirement of the 2001 Sanitation Bonds. The bonds were sold to provide and maintain solid and liquid waste collection and disposal facilities and services. Receipts from parishwide ad valorem taxes will retire these bonds.

Parishwide Drainage Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the 1993 $1,600,000 Drainage Bonds, $2,400,000 1995B Drainage Bonds and $1,000,000 1996 Drainage Bonds. These bonds will be retired from ad valorem tax assessments.

Parish Jail Bond Sinking Fund - To accumulate monies for the payment of $60,000 of General Obligation Bonds of the State of Louisiana. The Parish has contracted with the State of Louisiana to pay the debt service requirements for its share (30%) of a $200,000 State Bond issue to be used for the preliminary costs of constructing a Parish Jail.

Road District No. 6 Bond Sinking Fund - To accumulate monies for the payment of $850,000 of 1989 Road District No. 6 Bonds. The bonds are to be retired by ad valorem tax assessments from Road District No. 6.

Sewer Improvement and Paving Sinking Funds - To accumulate monies for the payment of special assessment bonds. These bonds were used to finance public improvements or services deemed to benefit the properties against which the costs are assessed. The costs of the projects are estimated and property owners are assessed their proportionate share, i.e., estimated cost per linear foot times front footage. The property owner either pays the assessment within 60 days or over a 10-year period. Interest is charged on the unpaid assessments usually at rates equal to the interest on the related bonds. Bond principal and interest are paid with the monies provided by payments on the assessments and related interest.

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Bond Trust Fund	Council On Aging Bond Sinking Fund	Public Safety Pension Debt Service Fund	Road and Bridge Bond Sinking Fund	Capital Improvement Bond Reserve Fund	Capital Improvement Bond Sinking Fund
Assets						
Cash and cash equivalents						
Investments	$ 7,451			$ 457,870	$ 2,342,207	$ 1,681,375
Receivables (net, where applicable of allowance for uncollectibles):						
Taxes - ad valorem				196,985		
Accounts						
Special assessments:						
Current						
Delinquent						
Deferred						
Due from other funds		$ 750	$ 2,210			
Due from other governmental units				273,615		
Total assets	$ 7,451	$ 750	$ 2,210	$ 928,470	$ 2,342,207	$ 1,681,375
Liabilities						
Accounts payable and accrued expenditures	$ 5,770	$ 750	$ 2,210	$ 176		
Deferred revenue				470,601		
Due to other funds						$ 244,329
Total liabilities	5,770	750	2,210	470,777		244,329
Fund Balances						
Reserved for debt service				457,693	$ 2,342,207	1,437,046
Unreserved - undesignated	1,681					
Total fund balances	1,681			457,693	2,342,207	1,437,046
Total liabilities and fund balances	$ 7,451	$ 750	$ 2,210	$ 928,470	$ 2,342,207	$ 1,681,375

Statement C-1

Sanitation Bond Sinking Fund	Parishwide Drainage Bond Sinking Fund	Parish Jail Bond Sinking Fund	Road District No. 6 Bond Sinking Fund	Sewer Improvement and Paving Sinking Funds	Total
				$ 23	$ 23
$ 22,957	$ 432,055		$ 100,039	133,777	5,177,731
	182,570		14,210		393,765
				11,578	11,578
				12,280	12,280
				76,886	76,886
				199,852	199,852
				18,759	21,719
	253,596		102,755		629,966
$ 22,957	$ 868,221	$ 0	$ 217,004	$ 453,155	$ 6,523,800
$ 22,957	$ 162			$ 800	$ 32,825
	436,166		$ 116,965	199,852	1,223,584
				95,024	339,353
22,957	436,328		116,965	295,676	1,595,762
	431,893		100,039	70,739	4,839,617
				86,740	88,421
	431,893		100,039	157,479	4,928,038
$ 22,957	$ 868,221	$ 0	$ 217,004	$ 453,155	$ 6,523,800

COMBINING BALANCE SHEET
SEWER IMPROVEMENT AND PAVING SINKING FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Sinking Funds					
	Dated July 1, 1974	Dated February 1, 1980	St. Peter and St. Pius Street Sewerage Fund	Dated July 1, 1980	Norman St. Sewerage Fund	1 of 83 Dated May 1, 1983
Assets						
Cash and cash equivalents						
Investments		$ 438			$ 28,438	
Receivables (net, where applicable of allowance for uncollectibles):						
Accounts		792		$ 2,338		
Special assessments:						
Current	$ 14	135	$ 310	117	480	$ 473
Delinquent	397	1,315	5,434	2,503	4,193	2,512
Deferred						270
Due from other funds						
Total assets	$ 411	$ 2,680	$ 5,744	$ 4,958	$ 33,111	$ 3,255
Liabilities						
Accounts payable and accrued expenditures				$ 83	$ 101	
Deferred revenue						$ 270
Due to other funds		$ 639			29,519	
Total liabilities		639		83	29,620	270
Fund Balances						
Reserved for debt service						
Unreserved - undesignated	$ 411	2,041	$ 5,744	4,875	3,491	2,985
Total fund balances	411	2,041	5,744	4,875	3,491	2,985
Total liabilities and fund balances	$ 411	$ 2,680	$ 5,744	$ 4,958	$ 33,111	$ 3,255

Sinking Funds

2 of 83 Dated May 1, 1983	Myrtle Grove	3 of 85 Dated June 1, 1985	Plantation Gardens	Roberta Grove	Aragon Road	Lazy Acres/ Allemand	Kramer/ Maplewood
					$ 9	$ 6	
$ 2,022	$ 101					1,000	
2,445	4,134			$ 1,493			$ 240
1,275	1,091	$ 136	$ 35		704	873	2,935
11,560	5,015	2,482	317		13,842	4,537	11,564
600	1,237						865
							150
$ 17,902	$ 11,578	$ 2,618	$ 352	$ 1,493	$ 14,555	$ 6,416	$ 15,754
$ 138	$ 137			$ 83		$ 258	
600	1,237						$ 865
	9,047		$ 339		$ 2,612	150	980
738	10,421		339	83	2,612	408	1,845
17,164	1,157	$ 2,618	13	1,410	11,943	6,008	13,909
17,164	1,157	2,618	13	1,410	11,943	6,008	13,909
$ 17,902	$ 11,578	$ 2,618	$ 352	$ 1,493	$ 14,555	$ 6,416	$ 15,754

Continued

COMBINING BALANCE SHEET
SEWER IMPROVEMENT AND PAYING SINKING FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Sinking Funds					
	Royce Street Sewerage	Roberta Grove 1993	Bayouside Drive	Coteau Road	Rembert Drive	Telemac Street
Assets						
Cash and cash equivalents	$ 1			$ 7		
Investments		$ 1,288	$ 45,223	15,313	$ 1,274	
Receivables (net, where applicable of allowance for uncollectibles):						
Accounts	136					
Special assessments:						
Current	998	665	353			
Delinquent	4,740	2,402	133			
Deferred	1,547	3,449	4,838	8,328	2,880	$ 1,362
Due from other funds			204			
Total assets	$ 7,422	$ 7,804	$ 50,751	$ 23,648	$ 4,154	$ 1,362
Liabilities						
Accounts payable and accrued expenditures						
Deferred revenue	$ 1,547	$ 3,449	$ 4,838	$ 8,328	$ 2,880	$ 1,362
Due to other funds	5,875	2,962			1,274	
Total liabilities	7,422	6,411	4,838	8,328	4,154	1,362
Fund Balances						
Reserved for debt service			34,335	15,320		
Unreserved - undesignated		1,393	11,578			
Total fund balances		1,393	45,913	15,320		
Total liabilities and fund balances	$ 7,422	$ 7,804	$ 50,751	$ 23,648	$ 4,154	$ 1,362

Sinking Funds

Henry Clay Street	Woodlawn Ranch Road	Cottonwood Drive Sewerage	Nancy Street Sewerage	Fairlane Drive Sewerage	Dickson Road Paving	Industrial Avenue B Paving	Total
							$ 23
$ 5,088		$ 4,548	$ 1,081	$ 13,118	$ 14,258	$ 587	133,777
							11,578
1	$ 683	3	199	793	7		12,280
	1,996			1,944			76,886
5,040	31,927	15,032	5,571	45,133	68,893	2,880	199,852
	18,405						18,759
$ 10,129	$ 53,011	$ 19,583	$ 6,851	$ 60,988	$ 83,158	$ 3,467	$ 453,155
							$ 800
$ 5,040	$ 31,927	$ 15,032	$ 5,571	$ 45,133	$ 68,893	$ 2,880	199,852
5,089		4,551	1,280	15,855	14,265	587	95,024
10,129	31,927	19,583	6,851	60,988	83,158	3,467	295,676
	21,084						70,739
							86,740
	21,084						157,479
$ 10,129	$ 53,011	$ 19,583	$ 6,851	$ 60,988	$ 83,158	$ 3,467	$ 453,155

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Bond Trust Fund	Council On Aging Bond Sinking Fund	Public Safety Pension Debt Service Fund	Road and Bridge Bond Sinking Fund	Capital Improvement Bond Reserve Fund	Capital Improvement Bond Sinking Fund
Revenues						
Taxes:						
Ad valorem				$ 392,254		
Special assessment						
Intergovernmental -						
other local governmental units		$ 68,889				
Miscellaneous - interest earned	$ 243			22,507	$ 149,140	$ 30,829
Total revenues	243	68,889		414,761	149,140	30,829
Expenditures						
Current:						
General government:						
Ad valorem tax deductions				17,495		
Ad valorem tax adjustments				25,938		
Total general government				43,433		
Debt service:						
Principal retirement			$ 225,000	190,000		825,000
Interest and fiscal charges		68,889	291,990	217,119		1,231,458
Total expenditures		68,889	516,990	450,552		2,056,458
Excess (deficiency) of revenues over expenditures	243	0	(516,990)	(35,791)	149,140	(2,025,629)
Other Financing Sources (Uses)						
Operating transfers in			516,990			2,324,193
Operating transfers out					(111,270)	
Total other financing sources (uses)			516,990		(111,270)	2,324,193
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	243	0	0	(35,791)	37,870	298,564
Fund Balances						
Beginning of year	1,438	0	0	493,484	2,304,337	1,138,482
End of year	$ 1,681	$ 0	$ 0	$ 457,693	$ 2,342,207	$ 1,437,046

Sanitation Bond Sinking Fund	Parishwide Drainage Bond Sinking Fund	Parish Jail Bond Sinking Fund	Road District No. 6 Bond Sinking Fund	Sewer Improvement and Paving Sinking Funds	Total
	$ 359,626		$ 93,907		$ 845,787
				$ 73,577	73,577
					68,889
	22,378		4,394	30,600	260,091
	382,004		98,301	104,177	1,248,344
	15,881		3,935		37,311
	23,868		3,016		52,822
	39,749		6,951		90,133
	175,000	$ 5,784	75,000	74,032	1,569,816
	206,771	995	21,536	11,437	2,050,195
	421,520	6,779	103,487	85,469	3,710,144
	(39,516)	(6,779)	(5,186)	18,708	(2,461,800)
		6,779			2,847,962
				(81,255)	(192,525)
		6,779		(81,255)	2,655,437
	(39,516)	0	(5,186)	(62,547)	193,637
$ 0	471,409	0	105,225	220,026	4,734,401
$ 0	$ 431,893	$ 0	$ 100,039	$ 157,479	$ 4,928,038

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SEWER IMPROVEMENT AND PAVING SINKING FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Sinking Funds					
	Dated July 1, 1974	Dated February 1, 1980	St. Peter and St. Pius Street Sewerage Fund	Dated July 1, 1980	Norman St. Sewerage Fund	1 of 83 Dated May 1, 1983
Revenues						
Taxes - special assessments						
Miscellaneous:						
Interest on assessments	$ 14	$ 79	$ 119			
Interest on investments		9			$ 1,019	
Total revenues	14	88	119		1,019	
Expenditures						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Total expenditures						
Excess (deficiency) of revenues over expenditures	14	88	119		1,019	
Other Financing Uses						
Operating transfers out		(88)			(29,519)	
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	14	0	119		(28,500)	
Fund Balances						
Beginning of year	397	2,041	5,625	$ 4,875	31,991	$ 2,985
End of year	$ 411	$ 2,041	$ 5,744	$ 4,875	$ 3,491	$ 2,985

Sinking Funds

2 of 83 Dated May 1, 1983	Myrtle Grove	3 of 85 Dated June 1, 1985	Plantation Gardens	Roberta Grove	Aragon Road	Lazy Acres/ Allemand	Kramer/ Maplewood
$ 18					$ 59	$ 4,965	$ 8,613
206		$ 136			761	696	1,550
64	$ 27				382	283	1,237
288	27	136			1,202	5,944	11,400
						13,978	26,912
						1,393	2,041
						15,371	28,953
288	27	136			1,202	(9,427)	(17,553)
	(27)						
288	0	136			1,202	(9,427)	(17,553)
16,876	1,157	2,482	$ 13	$ 1,410	10,741	15,435	31,462
$ 17,164	$ 1,157	$ 2,618	$ 13	$ 1,410	$ 11,943	$ 6,008	$ 13,909

Continued

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SEWER IMPROVEMENT AND PAVING SINKING FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Sinking Funds					
	Royce Street Sewerage	Roberta Grove 1993	Bayouside Drive	Coteau Road	Rembert Drive	Telemac Street
Revenues						
Taxes - special assessments	$ 1,816	$ 1,731	$ 4,318	$ 13,087	$ 960	$ 1,159
Miscellaneous:						
Interest on assessments	455	471	491	1,098	264	175
Interest on investments	92	366	3,730	221	50	53
Total revenues	2,363	2,568	8,539	14,406	1,274	1,387
Expenditures						
Debt service:						
Principal retirement			10,497	11,410		
Interest and fiscal charges			1,874	2,236		
Total expenditures			12,371	13,646		
Excess (deficiency) of revenues over expenditures	2,363	2,568	(3,832)	760	1,274	1,387
Other Financing Uses						
Operating transfers out	(2,363)	(2,758)			(1,274)	(1,387)
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	0	(190)	(3,832)	760	0	0
Fund Balances						
Beginning of year	0	1,583	49,745	14,560	0	0
End of year	$ 0	$ 1,393	$ 45,913	$ 15,320	$ 0	$ 0

Sinking Funds

Henry Clay Street	Woodlawn Ranch Road	Cottonwood Drive Sewerage	Nancy Street Sewerage	Fairlane Drive Sewerage	Dickson Road Paving	Industrial Avenue B Paving	Total
$ 4,406	$ 6,412	$ 4,784	$ 932	$ 11,239	$ 8,718	$ 360	$ 73,577
660	2,699	1,523	436	4,112	5,425	227	21,597
23	453	331	12	529	122		9,003
5,089	9,564	6,638	1,380	15,880	14,265	587	104,177
	11,235						74,032
	3,893						11,437
	15,128						85,469
5,089	(5,564)	6,638	1,380	15,880	14,265	587	18,708
(5,089)		(6,638)	(1,380)	(15,880)	(14,265)	(587)	(81,255)
0	(5,564)	0	0	0	0	0	(62,547)
0	26,648	0	0	0	0	0	220,026
$ 0	$ 21,084	$ 0	$ 0	$ 0	$ 0	$ 0	$ 157,479

TERREBONNE PARISH

THE GOOD EARTH

HOUMA 1822 LA.

CAPITAL PROJECTS FUNDS

City Court Building Construction Fund – To accumulate funds for the acquisition, leasing, construction, equipping and maintenance of a new City Court Complex.

City Paving Project Construction Fund - To account for the cost of paving the streets and extending the sewer system in certain areas within the City of Houma. Financing was provided by the sale of Special Assessment Bonds, State Grants and General Fund Revenues.

Parishwide Drainage Construction Fund - To account for the construction and improvements to Terrebonne Parish's Forced Drainage system. Financing was provided by General Obligation and Public Improvement bond proceeds.

Parishwide Sewerage Construction Fund - To account for the construction and improvements of Terrebonne Parish's sewer treatment facilities and collection system. Financing was provided by Federal Grants and General Obligation and Public Improvement bond proceeds.

Capital Projects Control Fund - To account for construction and improvements for all capital projects. Financing was provided by State of Louisiana Grants, Federal Revenue Sharing Funds, Federal Grants, General Fund Revenues, Capital Road Construction Revenues and Capital Improvements Sales Tax Revenues.

Road and Bridge Construction Fund - To account for construction, improving and maintaining of streets and bridges in the parish. Financing was provided by General Obligation bond proceeds.

Administration Building Construction Fund - To account for the purchase and renovations of a parish administrative building. Financing will be provided by General Obligation bond proceeds and a Public Trust Authority Grant with partial financing by the Parish.

1-1B Construction Fund - To account for the construction of the 1-1B drainage project. Financing was provided by a Department of Transportation Grant with partial financing by the Parish.

Sanitation Construction Fund – To account for construction and capital improvements of the Sanitation Program. Financing provided by 2001 Public Improvement Bond proceeds of $ 8,865,000.

1998 Public Improvement Construction Fund – To account for the cost of various paving and sewer projects within the Parish. Financing was provided by the sale of $16,000,000 Public Improvement Bonds.

2000 Public Improvement Construction Fund – To account for the cost of purchasing, constructing, acquiring, extending and/or improving public works or capital improvements within the Parish. Financing was provided by the sale of $4,500,000 Public Improvement Bonds.

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	City Court Building Construction Fund	City Paving Project Construction Fund	Parishwide Drainage Construction Fund	Parishwide Sewerage Construction Fund	Capital Projects Control Fund
Assets					
Cash and cash equivalents					$ 6
Investments	$ 56,865		$ 8,396,267	$ 780,936	1,967,436
Receivables (net, where applicable of allowances for uncollectibles):					
Accounts		$ 1,090			
Due from other funds		12	1,909,886	816	416,190
Due from other governmental units:					
Federal Government					318,658
State of Louisiana			453,581		114,471
Other local governmental units	10,290				
Total assets	$ 67,155	$ 1,102	$ 10,759,734	$ 781,752	$ 2,816,761
Liabilities					
Accounts payable and accrued expenditures			$ 41,947	$ 10,513	$ 57,355
Liability for work completed on contracts			884,900		145,433
Due to other funds			98,629	53,569	1,280,798
Due to other governmental units			400		
Total liabilities			1,025,876	64,082	1,483,586
Fund Balances					
Unreserved:					
Designated for capital projects			9,733,858	673,243	1,333,175
Undesignated	$ 67,155	$ 1,102		44,427	
Total fund balances	67,155	1,102	9,733,858	717,670	1,333,175
Total liabilities and fund balances	$ 67,155	$ 1,102	$ 10,759,734	$ 781,752	$ 2,816,761

Road and Bridge Construction Fund	Administration Building Construction Fund	1-1 B Construction Fund	Sanitation Construction Fund	1998 Public Improvement Construction Fund	2000 Public Improvement Construction Fund	Total
$ 5						$ 11
1,497,808	$ 2,494,079	$ 1,767,012	$ 8,894,257	$ 6,218,885	$ 3,254,005	35,327,550
						1,090
947,802	1,001,714	188		755,674		5,032,282
						318,658
344,238		89,338				1,001,628
						10,290
$ 2,789,853	$ 3,495,793	$ 1,856,538	$ 8,894,257	$ 6,974,559	$ 3,254,005	$ 41,691,509
$ 23,100	$ 16,400	$ 11	$ 45,561	$ 8,783		$ 203,670
64,773		21,142		467,800		1,584,048
862,828			844	804,140	$ 2,001,714	5,102,522
52			5,051	55		5,558
950,753	16,400	21,153	51,456	1,280,778	2,001,714	6,895,798
1,839,100	3,471,739	1,763,230	1,277,558	4,999,942	1,150,000	26,241,845
	7,654	72,155	7,565,243	693,839	102,291	8,553,866
1,839,100	3,479,393	1,835,385	8,842,801	5,693,781	1,252,291	34,795,711
$ 2,789,853	$ 3,495,793	$ 1,856,538	$ 8,894,257	$ 6,974,559	$ 3,254,005	$ 41,691,509

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	City Court Building Construction Fund	City Paving Project Construction Fund	Parishwide Drainage Construction Fund	Parishwide Sewerage Construction Fund	Capital Projects Control Fund
Revenues					
Taxes - special assessment				$ 749	
Intergovernmental:					
Federal grants			$ 157,557		$ 396,057
State of Louisiana			796,687		653,422
Other local governmental units					154,164
Fines and forfeitures	$ 66,525				
Miscellaneous:					
Interest	630		408,672	33,215	106,992
Other					6,600
Total revenues	67,155		1,362,916	33,964	1,317,235
Expenditures					
Capital Outlay:					
General government					
Streets and drainage			3,545,154		156,974
Sanitation				116,559	503,704
Culture and recreation					111,207
Economic development and assistance					2,554,696
Total expenditures			3,545,154	116,559	3,326,581
Excess (deficiency) of revenues over expenditures	67,155		(2,182,238)	(82,595)	(2,009,346)
Other Financing Sources (Uses)					
Public improvement bond proceeds					
Operating transfers in			2,947,824		1,521,402
Operating transfers out			(315,000)		
Total other financing sources (uses)			2,632,824		1,521,402
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	67,155		450,586	(82,595)	(487,944)
Fund Balances					
Beginning of year	0	$ 1,102	9,283,272	800,265	1,821,119
End of year	$ 67,155	$ 1,102	$ 9,733,858	$ 717,670	$ 1,333,175

Statement D-2

Road and Bridge Construction Fund	Administration Building Construction Fund	1-1 B Construction Fund	Sanitation Construction Fund	1998 Public Improvement Construction Fund	2000 Public Improvement Construction Fund	Total
						$ 749
$ 272,480						826,094
						1,450,109
						154,164
						66,525
72,637	$ 31,900	$ 80,180	$ 86,097	$ 345,675	$ 196,464	1,362,462
15,000						21,600
360,117	31,900	80,180	86,097	345,675	196,464	3,881,703
	224,673					224,673
943,993		31,237		3,325,197		8,002,555
			108,296	643,819		1,372,378
						111,207
						2,554,696
943,993	224,673	31,237	108,296	3,969,016		12,265,509
(583,876)	(192,773)	48,943	(22,199)	(3,623,341)	196,464	(8,383,806)
			8,865,000			8,865,000
669,600	3,000,000					8,138,826
(369,826)				(50,000)	(3,000,000)	(3,734,826)
299,774	3,000,000		8,865,000	(50,000)	(3,000,000)	13,269,000
(284,102)	2,807,227	48,943	8,842,801	(3,673,341)	(2,803,536)	4,885,194
2,123,202	672,166	1,786,442	0	9,367,122	4,055,827	29,910,517
$ 1,839,100	$ 3,479,393	$ 1,835,385	$ 8,842,801	$ 5,693,781	$ 1,252,291	$ 34,795,711

ANALYSIS OF EXPENDITURES
CAPITAL PROJECTS FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Parishwide Drainage Construction Fund	Parishwide Sewerage Construction Fund	Capital Projects Control Fund	Road and Bridge Construction Fund	Administrative Building Construction Fund	1-1 B Construction Fund	Sanitation Construction Fund	1998 Public Improvement Construction Fund
General Government								
Capital expenditures					$ 224,673			
Streets and Drainage								
Repairs and maintenance	$ 478							
Capital expenditures	3,544,676		$ 156,974	$ 943,993		$ 31,237		$ 3,325,197
Total streets and drainage	3,545,154		156,974	943,993		31,237		3,325,197
Sanitation								
Other services and charges		$ 14,106					$ 48,846	
Repairs and maintenance		87,166						
Capital expenditures		15,287	503,704				59,450	643,819
Total sanitation		116,559	503,704				108,296	643,819
Culture and Recreation								
Repairs and maintenance			9,536					
Capital expenditures			101,671					
Total culture and recreation			111,207					
Economic Development and Assistance								
Capital expenditures			2,554,696					
Total expenditures	$ 3,545,154	$ 116,559	$ 3,326,581	$ 943,993	$ 224,673	$ 31,237	$ 108,296	$ 3,969,016

ENTERPRISE FUNDS

Utilities Fund - To account for electricity and gas services to the residents of the City of Houma and gas services to certain outlying areas of Terrebonne Parish. All activities necessary to provide such services are accounted for in the Fund, including, but not limited to, administration, operations, constructions, maintenance, financing and related debt service, billing and collection.

Sewerage Fund - To account for all activities necessary to provide sewer services to Terrebonne Parish, including, but not limited to, operations, construction and maintenance charges.

Civic Center Fund - To account for all activities necessary for the Houma-Terrebonne Civic Center, including, but not limited to, the administration, operations, maintenance and marketing.

COMBINING BALANCE SHEET
ENTERPRISE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Utilities Fund	Sewerage Fund	Civic Center Fund	Total
ASSETS				
Current				
Cash and cash equivalents	$ 4,161,942	$ 3,267,857	$ 855,343	$ 8,285,142
Investments	2,664,070	6,794,992		9,459,062
Receivables (net, where applicable of uncollectibles) - accounts:				
Customers	1,315,516	426,833		1,742,349
Unbilled utility sales	713,360	220,448		933,808
Other	105,780	107,298	76,466	289,544
Due from other funds	4,198,781	73,035	4,401	4,276,217
Due from other governmental units:				
State of Louisiana		1,239		1,239
Other local governmental units	21,243		13,410	34,653
Inventories	36,486			36,486
Other current assets	975,571	30		975,601
Total current assets	14,192,749	10,891,732	949,620	26,034,101
Restricted				
Cash and cash equivalents	8,976,566			8,976,566
Investments	11,111,797			11,111,797
Receivables	175,452			175,452
Due from other funds	379,240			379,240
Due from other local governmental units	163,373			163,373
Total restricted assets	20,806,428			20,806,428
Property, Plant and Equipment				
Property, plant and equipment	88,449,032	78,063,542	20,119,493	186,632,067
Construction in progress	4,323,004	2,268,347		6,591,351
	92,772,036	80,331,889	20,119,493	193,223,418
Less accumulated depreciation	54,734,122	30,277,805	1,679,467	86,691,394
Net property, plant and equipment	38,037,914	50,054,084	18,440,026	106,532,024
Other				
Deferred financing costs	288,183			288,183
Investment in joint venture	780,981			780,981
Total other assets	1,069,164			1,069,164
Total assets	$ 74,106,255	$ 60,945,816	$ 19,389,646	$ 154,441,717

Continued

COMBINING BALANCE SHEET
ENTERPRISE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Utilities Fund	Sewerage Fund	Civic Center Fund	Total
LIABILITIES				
Current				
Payable from current assets:				
Accounts payable and accrued expenses	$ 1,081,424	$ 191,609	$ 298,582	$ 1,571,615
Due to other funds	2,195,648	296,306	597,317	3,089,271
Due to other governmental units:				
State of Louisiana	61,475	2,369	2,300	66,144
Other local governmental units	1,171	449	775	2,395
Total payable from current assets	3,339,718	490,733	898,974	4,729,425
Payable from restricted assets:				
Accounts payable and accrued expenses	497,755			497,755
Liability for work completed on contracts	115,218			115,218
Bonds payable within one year	945,000			945,000
Customers' meter deposits	866,995			866,995
Due to other funds	297,348			297,348
Due to other local governmental units	44			44
Total payable from restricted assets	2,722,360			2,722,360
Total current liabilities	6,062,078	490,733	898,974	7,451,785
Long-term				
Revenue bonds	11,505,000			11,505,000
Total liabilities	17,567,078	490,733	898,974	18,956,785
EQUITY				
Contributed Capital	7,506,085	58,271,352	17,984,051	83,761,488
Retained Earnings				
Retained earnings:				
Reserved:				
Revenue bond retirement	1,904,500			1,904,500
Renewal and replacement	17,190,060			17,190,060
Unreserved	29,938,532	2,183,731	506,621	32,628,884
Total retained earnings	49,033,092	2,183,731	506,621	51,723,444
Total equity	56,539,177	60,455,083	18,490,672	135,484,932
Total liabilities and equity	$ 74,106,255	$ 60,945,816	$ 19,389,646	$ 154,441,717

Statement E-2

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Utilities Fund	Sewerage Fund	Civic Center Fund	Total
Operating Revenues				
Revenues from sales and service charges	$ 36,242,965	$ 3,864,767	$ 395,586	$ 40,503,318
Other operating revenues	566,761	181,141	2,212	750,114
Total operating revenues	36,809,726	4,045,908	397,798	41,253,432
Operating Expenses				
Personal services	2,668,126	1,299,693	596,293	4,564,112
Supplies and materials	279,691	205,386	74,166	559,243
Other services and charges	3,907,793	1,876,614	531,161	6,315,568
Energy purchases	24,312,533			24,312,533
Depreciation	2,476,251	1,804,333	572,840	4,853,424
Total operating expenses	33,644,394	5,186,026	1,774,460	40,604,880
Operating income (loss)	3,165,332	(1,140,118)	(1,376,662)	648,552
Non-Operating Revenues (Expenses)				
Investment income	1,438,496	514,407	21,335	1,974,238
Other non-operating revenues	143,695	11,510		155,205
Intergovernmental		8,577	99,870	108,447
Interest and fiscal charges	(816,103)			(816,103)
Other non-operating expenses	(50,816)			(50,816)
Total non-operating revenues (expenses)	715,272	534,494	121,205	1,370,971
Income (loss) before transfers	3,880,604	(605,624)	(1,255,457)	2,019,523
Transfer From Other Funds				
General Fund			888,079	888,079
Transfer To Other Funds				
General Fund	(3,704,970)			(3,704,970)
Net Income (loss)	175,634	(605,624)	(367,378)	(797,368)
Depreciation Transferred to Contributed Capital		1,221,886	482,675	1,704,561
Net Income Transferred to Retained Earnings	175,634	616,262	115,297	907,193
Retained Earnings				
Beginning of year	50,608,446	1,567,469	391,324	52,567,239
Prior period adjustment	(1,750,988)			(1,750,988)
End of year	$ 49,033,092	$ 2,183,731	$ 506,621	$ 51,723,444

COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Utilities Fund	Sewerage Fund	Civic Center Fund	Total
Cash Flow from Operating Activities				
Operating income (loss)	$ 3,165,332	$ (1,140,118)	$ (1,376,662)	$ 648,552
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation and amortization	2,476,251	1,804,333	572,840	4,853,424
Depreciation of investment in joint venture	26,571			26,571
(Increase) decrease in assets:				
Receivables	3,172,496	(114,971)	(29,821)	3,027,704
Due from other funds	(779,259)	(72,704)	(1,363)	(853,326)
Inventory	1,221			1,221
Other governmental units	(170,480)		(545)	(171,025)
State of Louisiana		(1,239)		(1,239)
Other assets	(188,633)			(188,633)
Increase (decrease) in liabilities:				
Accounts payable and accrued expenses	(2,925,020)	(15,790)	7,576	(2,933,234)
Meter deposits	22,131			22,131
Due to other funds	1,146,691	(145,638)	94,773	1,095,826
Due to State of Louisiana	61,475	2,369	2,300	66,144
Due to Federal Government		(18,804)		(18,804)
Other governmental units	(106,137)	449	329	(105,359)
Total adjustments	2,737,307	1,438,005	646,089	4,821,401
Net cash provided by (used for) operating activities	5,902,639	297,887	(730,573)	5,469,953
Cash Flows from Noncapital Financing Activities				
Transfers to other funds	(3,704,970)			(3,704,970)
Transfers from other funds			888,079	888,079
Grant proceeds		8,577		8,577
Tax proceeds			99,870	99,870
Net cash provided by noncapital financing activities	(3,704,970)	8,577	987,949	(2,708,444)
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	(3,294,850)	(11,533)	(21,815)	(3,328,198)
Principal paid on outstanding debt	(890,000)			(890,000)
Interest paid on outstanding debt	(816,103)			(816,103)
Contributions in aid of construction	78,808			78,808
Insurance proceeds	143,695	11,510		155,205
Net cash used for capital and related financing activities	(4,778,450)	(23)	(21,815)	(4,800,288)
Cash Flows from Investing Activities				
Purchases of investments	(15,687,580)	(6,964,158)		(22,651,738)
Maturities of investments	21,301,933	6,994,904		28,296,837
Investment income	1,490,431	485,065	21,335	1,996,831
Net cash provided by investing activities	7,104,784	515,811	21,335	7,641,930
Net Increase in Cash and Cash Equivalents	4,524,003	822,252	256,896	5,603,151
Cash and Cash Equivalents				
Beginning of year	8,614,505	2,445,605	598,447	11,658,557
End of year	$ 13,138,508	$ 3,267,857	$ 855,343	$ 17,261,708
Noncash Capital and Related Financing and Investing Activities				
Property, plant and equipment received in noncash capital contributions		$ 2,079,877	$ 1,200,000	$ 3,279,877
Amortization of deferred financing costs	$ 50,816			50,816
Net increase in fair value of investments	32,403	32,894		65,297
Total noncash activities	$ 83,219	$ 2,112,771	$ 1,200,000	$ 3,395,990

Statement E-4

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
UTILITIES FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Revenues from sales and service charges	$ 33,399,592	$ 36,242,965	$ 2,843,373
Other operating revenues	508,060	566,761	58,701
Total operating revenues	33,907,652	36,809,726	2,902,074
Operating Expenses			
Personal services	3,046,006	2,668,126	377,880
Supplies and materials	396,725	279,691	117,034
Other services and charges	4,276,428	3,907,793	368,635
Energy purchases	20,515,000	24,312,533	(3,797,533)
Depreciation	2,275,000	2,476,251	(201,251)
Total operating expenses	30,509,159	33,644,394	(3,135,235)
Operating income	3,398,493	3,165,332	(233,161)
Non-Operating Revenues (Expenses)			
Investment income	806,660	1,438,496	631,836
Other non-operating revenues	*17,500*	*143,695*	*126,195*
Interest and fiscal charges	(815,778)	(816,103)	(325)
Other non-operating expenses	(56,506)	(50,816)	5,690
Total non-operating revenues (expenses)	(48,124)	715,272	763,396
Income before transfers	3,350,369	3,880,604	530,235
Transfer To Other Funds			
General Fund	(3,704,970)	(3,704,970)	
Net Loss	(354,601)	175,634	530,235
Retained Earnings			
Beginning of year	50,608,446	50,608,446	
Prior period adjustment		(1,750,988)	(1,750,988)
End of year	$ 50,253,845	$ 49,033,092	$ (1,220,753)

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
SEWERAGE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Revenues from sales and service charges	$ 4,181,000	$ 3,864,767	$ (316,233)
Other operating revenues	66,400	181,141	114,741
Total operating revenue	4,247,400	4,045,908	(201,492)
Operating Expenses			
Personal services	1,516,394	1,299,693	216,701
Supplies and materials	273,375	205,386	67,989
Other services and charges	1,804,170	1,876,614	(72,444)
Depreciation	1,784,500	1,804,333	(19,833)
Total operating expenses	5,378,439	5,186,026	192,413
Operating loss	(1,131,039)	(1,140,118)	(9,079)
Non-Operating Revenues			
Investment income	197,000	514,407	317,407
Other non-operating revenues		11,510	11,510
Intergovernmental		8,577	8,577
Total non-operating revenues	197,000	534,494	337,494
Net Loss	*(934,039)*	*(605,624)*	*328,415*
Depreciation Transferred to Contributed Capital	1,223,500	1,221,886	(1,614)
Net Income Transferred to Retained Earnings	289,461	616,262	326,801
Retained Earnings			
Beginning of year	1,567,469	1,567,469	
End of year	$ 1,856,930	$ 2,183,731	$ 326,801

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
CIVIC CENTER FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Revenues from sales and service charges	$ 342,000	$ 395,586	$ 53,586
Other operating revenues		2,212	2,212
Total operating revenues	342,000	397,798	55,798
Operating Expenses			
Personal services	590,273	596,293	(6,020)
Supplies and materials	74,900	74,166	734
Other services and charges	577,778	531,161	46,617
Depreciation	579,804	572,840	6,964
Total operating expenses	1,822,755	1,774,460	48,295
Operating loss	(1,480,755)	(1,376,662)	104,093
Non-Operating Revenues			
Investment income	35,000	21,335	(13,665)
Intergovernmental	75,000	99,870	24,870
Total non-operating revenues	110,000	121,205	11,205
Loss before transfers	(1,370,755)	(1,255,457)	115,298
Transfer From Other Funds			
General Fund	888,079	888,079	
Net Loss	(482,676)	(367,378)	115,298
Depreciation Transferred to Contributed Capital	482,676	482,675	(1)
Net Income Transferred to Retained Earnings	0	115,297	115,297
Retained Earnings			
Beginning of year	391,324	391,324	
End of year	$ 391,324	$ 506,621	$ 115,297

INTERNAL SERVICE FUNDS

Insurance Control Fund - The Insurance Control Fund is maintained by the Parish to account for Risk Management Department, including, but not limited to, liability administration, safety, claims loss control, billing to the various funds and payment of insurance premiums for general liability, automobile and workmen's compensation coverage. This fund is also used to account for the monies held in claims accounts for the self-insured portion of each claim in connection with the above coverages.

Group Health Insurance Fund - The Group Health Insurance Fund is maintained by the Parish to account for benefits administration, billings to the various funds and payment of insurance premiums for group health and dental coverage.

Human Resources Fund - The Human Resources Fund is used to account for the personnel services offered to all divisions/departments of the Parish including but not limited to administration, training and unemployment claims.

Centralized Purchasing Fund - The Centralized Purchasing Fund is maintained by the Parish to account for the allocation of various funds for the cost of operating the Purchasing Department.

Information Systems Fund - The Information Systems Fund is maintained by the Parish to account for the allocation to various funds for the cost of operating the Information Systems Department.

Centralized Fleet Maintenance Fund -- The Centralized Fleet Maintenance Fund is maintained by the Parish to account for the allocation to various funds for the cost of operating the Fleet Maintenance Department.

Statement F-1

COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund	Centralized Fleet Maintenance Fund	Total
ASSETS							
Current							
Cash and cash equivalents	$ 2,919,948	$ 1,113,899	$ 233,083	$ 231	$ 98,065		$ 4,365,226
Investments	3,100,566	450,281	504,262				4,055,109
Receivables (net, where applicable of allowances for uncollectibles)	51,406	39,539	8,444		4,185	$ 70	103,644
Due from other funds	2,546,668	848,395	152,610	326,465	633,818	506,650	5,014,606
Due to other governmental units:							
State of Louisiana	7,397						7,397
Other local governmental units	119,963	116,116	6,120				242,199
Inventories				1,154,030		35,418	1,189,448
Other current assets - prepaid insurance	1,197,392	37,464					1,234,856
Total current assets	9,943,340	2,605,694	904,519	1,480,726	736,068	542,138	16,212,485
Property, Plant and Equipment							
Property, plant and equipment	56,718		85,975	233,779	328,211	313,866	1,018,549
Less accumulated depreciation	47,336		51,961	97,166	190,624	243,470	630,557
Net property, plant and equipment	9,382		34,014	136,613	137,587	70,396	387,992
Total assets	$ 9,952,722	$ 2,605,694	$ 938,533	$ 1,617,339	$ 873,655	$ 612,534	$ 16,600,477
LIABILITIES							
Current							
Accounts payable and accrued expenses	$ 5,031,158	$ 1,325,350	$ 26,261	$ 72,660	$ 86,891	$ 50,522	$ 6,592,842
Due to other funds	1,919,220	989,291	648,009	1,364,310	489,570	501,518	5,911,918
Due to other governmental units:							
State of Louisiana	938		1,004	1,018	2,241	1,095	6,296
Other local governmental units	1,514		576	50	50,750	39	52,929
Total liabilities	6,952,830	2,314,641	675,850	1,438,038	629,452	553,174	12,563,985
EQUITY							
Contributed Capital						40,388	40,388
Retained Earnings							
Unreserved	2,999,892	291,053	262,683	179,301	244,203	18,972	3,996,104
Total equity	2,999,892	291,053	262,683	179,301	244,203	59,360	4,036,492
Total liabilities and equity	$ 9,952,722	$ 2,605,694	$ 938,533	$ 1,617,339	$ 873,655	$ 612,534	$ 16,600,477

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund	Centralized Fleet Maintenance Fund	Total
Operating Revenues							
Premiums	$ 4,403,640	$ 7,205,005	$ 508,960				$ 12,117,605
Revenues from service charges				$ 556,336	$ 912,840	$ 580,000	2,049,176
Total operating revenues	4,403,640	7,205,005	508,960	556,336	912,840	580,000	14,166,781
Operating Expenses							
Insurance premiums	1,274,209	841,545					2,115,754
Claims	1,204,790	5,789,562	1,240				6,995,592
Personal services	358,723		286,468	395,661	698,786	454,461	2,194,099
Supplies and materials	31,138		23,634	15,581	26,576	42,343	139,272
Other services and charges	223,830	189,481	128,519	95,478	104,033	49,969	791,310
Repairs and maintenance	8,641		820	2,517	431	5,958	18,367
Depreciation	4,553		9,679	16,112	62,176	24,411	116,931
Allocated expenditures - services performed:							
For other departments	(105,440)		(40,855)				(146,295)
By other departments	126,093	198,302	37,528	32,216	13,013	8,752	415,904
Total operating expenses	3,126,537	7,018,890	447,033	557,565	905,015	585,894	12,640,934
Operating income (loss)	1,277,103	186,115	61,927	(1,229)	7,825	(5,894)	1,525,847
Non-Operating Revenues							
Investment income	291,710	87,010	29,620	2,287	8,407	1,028	420,062
Other non-operating revenue						2,058	2,058
Total non-operating revenues	291,710	87,010	29,620	2,287	8,407	3,086	422,120
Net income (loss)	1,568,813	273,125	91,547	1,058	16,232	(2,808)	1,947,967
Depreciation Transferred to Contributed Capital						21,780	21,780
Net Income Transferred to Retained Earnings	1,568,813	273,125	91,547	1,058	16,232	18,972	1,969,747
Retained Earnings							
Beginning of year	1,431,079	17,928	171,136	178,243	227,971	0	2,026,357
End of year	$ 2,999,892	$ 291,053	$ 262,683	$ 179,301	$ 244,203	$ 18,972	$ 3,996,104

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund	Centralized Fleet Maintenance	Total
Cash Flows From Operating Activities							
Operating income (loss)	$ 1,277,103	$ 186,115	$ 61,927	$ (1,229)	$ 7,825	$ (5,894)	$ 1,525,847
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation and amortization	4,553		9,679	16,112	62,176	24,411	116,931
(Increase) decrease in assets:							
Receivables	137,058	(26,027)	(933)		4,261	(70)	114,289
Due from other funds	(736,611)	(733,038)	(78,288)	(54,663)	(152,414)	(506,650)	(2,261,664)
Inventory				194,719		(35,418)	159,301
Other governmental units	28,708	(108,854)	(2,714)	86			(82,774)
State of Louisiana	(7,397)						(7,397)
Other assets	(646,922)	(37,464)					(684,386)
Increase (decrease) in liabilities:							
Accounts payable and accrued expenses	(628,703)	(152,616)	2,004	(9,827)	4,106	50,522	(734,514)
Due to other funds	1,127,160	399,777	327,574	(147,238)	54,360	501,518	2,263,151
Due to State of Louisiana	938		1,004	1,018	2,241	1,095	6,296
Due to Federal Government					750		750
Due to other governmental units	1,514		576	50		39	2,179
Total adjustments	(719,702)	(658,222)	258,902	257	(24,520)	35,447	(1,107,838)
Net cash provided by (used for) operating activities	557,401	(472,107)	320,829	(972)	(16,695)	29,553	418,009
Cash Flows from Capital and Related Financing Activities							
Acquisition and construction of capital assets	(4,816)		(6,678)	(1,084)	(20,715)	(32,639)	(65,932)
Other proceeds						2,058	2,058
Net cash used for capital and related financing activities	(4,816)		(6,678)	(1,084)	(20,715)	(30,581)	(63,874)
Cash Flows from Investing Activities							
Purchases of investments	(3,362,453)	(394,100)	(549,270)				(4,305,823)
Maturities of investments	2,492,933	980,000	200,000				3,672,933
Investment income	266,513	94,411	20,237	2,287	8,384	1,028	392,860
Net cash provided by (used for) investing activities	(603,007)	680,311	(329,033)	2,287	8,384	1,028	(240,030)
Net Increase (Decrease) in Cash and Cash Equivalents	(50,422)	208,204	(14,882)	231	(29,026)	0	114,105
Cash and Cash Equivalents							
Beginning of year	2,970,370	905,695	247,965	0	127,091	0	4,251,121
End of year	$ 2,919,948	$ 1,113,899	$ 233,083	$ 231	$ 98,065	$ 0	$ 4,365,226
Noncash Capital and Related Financing and Investing Activities							
Property, plant and equipment received in noncash capital contributions						$ 62,168	$ 62,168
Net increase in fair value of investments	$ 18,770	$ 1,016	$ 4,688				24,474
Total noncash activities	$ 18,770	$ 1,016	$ 4,688	$ 0	$ 0	$ 62,168	$ 86,642

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
INSURANCE CONTROL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Premiums	$ 3,685,100	$ 4,403,640	$ 718,540
Operating Expenses			
Insurance premiums	1,061,000	1,274,209	(213,209)
Claims	1,499,381	1,204,790	294,591
Personal services	326,415	358,723	(32,308)
Supplies and materials	29,350	31,138	(1,788)
Other services and charges	176,186	223,830	(47,644)
Repairs and maintenance	7,700	8,641	(941)
Depreciation	4,500	4,553	(53)
Allocated expenditures - services performed:			
For other departments	(103,000)	(105,440)	2,440
By other departments	129,500	126,093	3,407
Total operating expenses	3,131,032	3,126,537	4,495
Operating income	554,068	1,277,103	723,035
Non-Operating Revenues			
Investment income	70,000	291,710	221,710
Net Income	624,068	1,568,813	944,745
Retained Earnings			
Beginning of year	1,431,079	1,431,079	
End of year	$ 2,055,147	$ 2,999,892	$ 944,745

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
GROUP HEALTH INSURANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Premiums	$ 7,000,000	$ 7,205,005	$ 205,005
Operating Expenses			
Insurance premiums	816,000	841,545	(25,545)
Claims	5,892,000	5,789,562	102,438
Other services and charges	180,500	189,481	(8,981)
Allocated expenditures - services performed by other departments	209,400	198,302	11,098
Total operating expenses	7,097,900	7,018,890	79,010
Operating income (loss)	(97,900)	186,115	284,015
Non-Operating Revenues			
Investment income	80,000	87,010	7,010
Net Income (Loss)	(17,900)	273,125	291,025
Retained Earnings			
Beginning of year	17,928	17,928	
End of year	$ 28	$ 291,053	$ 291,025

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
HUMAN RESOURCES FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Premiums	$ 462,030	$ 508,960	$ 46,930
Operating Expenses			
Claims	20,000	1,240	18,760
Personal services	269,902	286,468	(16,566)
Supplies and materials	95,350	23,634	71,716
Other services and charges	77,777	128,519	(50,742)
Repairs and maintenance	500	820	(320)
Depreciation	16,612	9,679	6,933
Allocated expenditures - services performed:			
For other departments	(50,265)	(40,855)	(9,410)
By other departments	38,810	37,528	1,282
Total operating expenses	468,686	447,033	21,653
Operating income (loss)	(6,656)	61,927	68,583
Non-Operating Revenues			
Investments income	11,000	29,620	18,620
Net Income	4,344	91,547	87,203
Retained Earnings			
Beginning of year	171,136	171,136	
End of year	$ 175,480	$ 262,683	$ 87,203

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
CENTRALIZED PURCHASING FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Charges for services	$ 460,000	$ 556,336	$ (96,336)
Operating Expenses			
Personal services	365,738	395,661	(29,923)
Supplies and materials	20,500	15,581	4,919
Other services and charges	96,100	95,478	622
Repairs and maintenance	5,900	2,517	3,383
Depreciation	16,300	16,112	188
Allocated expenditures - services performed by other departments	8,850	32,216	(23,366)
Total operating expenses	513,388	557,565	(44,177)
Operating loss	(53,388)	(1,229)	52,159
Non-Operating Revenues			
Investment income	2,000	2,287	287
Net Income (Loss)	(51,388)	1,058	52,446
Retained Earnings			
Beginning of year	178,243	178,243	
End of year	$ 126,855	$ 179,301	$ 52,446

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
INFORMATION SYSTEMS FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Revenues from service charges	$ 997,764	$ 912,840	$ (84,924)
Operating Expenses			
Personal services	751,593	698,786	52,807
Supplies and materials	39,113	26,576	12,537
Other services and charges	118,005	104,033	13,972
Repairs and maintenance	7,700	431	7,269
Depreciation	61,000	62,176	(1,176)
Allocated expenditures - services performed by other departments	8,500	13,013	(4,513)
Total operating expenses	985,911	905,015	80,896
Operating income	11,853	7,825	(4,028)
Non-Operating Revenues			
Investment income	2,000	8,407	6,407
Net Income	13,853	16,232	2,379
Retained Earnings			
Beginning of year	227,971	227,971	
End of year	$ 241,824	$ 244,203	$ 2,379

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL
CENTRALIZED FLEET MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenues			
Revenues from service charges	$ 650,000	$ 580,000	$ (70,000)
Operating Expenses			
Personal services	426,478	454,461	(27,983)
Supplies and materials	29,700	42,343	(12,643)
Other services and charges	82,900	49,969	32,931
Repairs and maintenance	4,250	5,958	(1,708)
Depreciation	4,200	24,411	(20,211)
Allocated expenditures - services performed by other departments	26,250	8,752	17,498
Total operating expenses	573,778	585,894	(12,116)
Operating income (loss)	76,222	(5,894)	(82,116)
Non-Operating Revenues			
Investment income		1,028	1,028
Other non-operating revenue		2,058	2,058
Total non-operating revenues		3,086	3,086
Net income (loss)	76,222	(2,808)	(79,030)
Depreciation Transferred to Contributed Capital		21,780	21,780
Net Income Transferred to Retained Earnings	76,222	18,972	57,250
Retained Earnings			
Beginning of year	0	0	
End of year	$ 76,222	$ 18,972	$ 57,250

FIDUCIARY FUND TYPES

Agency Funds

Insurance Clearing Fund - To account for the centralization of the Parish's disbursements for insurance claims.

Investment Clearing Fund - To account for the centralization of the Parish's investment activities.

Payroll Clearing and Disbursement Funds - To account for the centralization of the Parish's disbursements for purchases, payroll and payroll related costs.

Industrial Development Board Fund - To account for the receipt and investment of monies received by the Parish on behalf of the Terrebonne Parish Industrial Development Board.

Houma Community Mineral Lease Fund - To account for royalties from the production of oil and natural gas from certain properties within the City of Houma limits and the distribution of the royalties to participating property owners on an annual basis.

Pension Trust Funds

Police Pension and Relief Fund and Firemen's Pension and Relief Fund - To account for the accumulation of resources to be used for retirement payments to policemen and firemen (hired prior to January 1, 1980) at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Public Safety Fund in amounts determined by the Parish Council.

COMBINING BALANCE SHEET
FIDUCIARY FUNDS

Terrebonne Parish Consolidated Government

December 31, 2001

	Agency Funds			
	Insurance Clearing Fund	Investment Clearing Fund	Payroll Clearing Fund	Disbursement Fund
Assets				
Cash and cash equivalents	$ 329,162		$ 45,300	$ 1,410,310
Investments	557			
Receivables (net, where applicable of allowances for uncollectibles)				
Due from other funds	868,597			1,385,263
Due from other local governmental units				587
Total assets	$ 1,198,316	$ 0	$ 45,300	$ 2,796,160
Liabilities				
Accounts payable	$ 558		$ 9,675	
Due to property owners				
Due to participants/services				
Due to other funds	1,197,758		14,502	$ 2,792,684
Due to other governmental units:				
State of Louisiana			21,123	
Terrebonne Industrial Development Board				
Other local governmental units				3,476
Total liabilities	1,198,316		45,300	2,796,160
Fund Balances				
Reserved for employees' pension benefits				
Total liabilities and fund balances	$ 1,198,316	$ 0	$ 45,300	$ 2,796,160

Agency Funds		Pension Trust Funds		
Industrial Development Board Fund	Houma Community Mineral Lease Fund	Police Pension and Relief Fund	Firemen's Pension and Relief Fund	Total
	$ 79,102	$ 33,803	$ 16,379	$ 1,914,056
$ 21,161		979,068	1,815,626	2,816,412
	9,459			9,459
				2,253,860
				587
$ 21,161	$ 88,561	$ 1,012,871	$ 1,832,005	$ 6,994,374
			$ 63	$ 10,296
	$ 88,561			88,561
			97,818	97,818
				4,004,944
				21,123
$ 21,161				21,161
				3,476
21,161	88,561		97,881	4,247,379
		1,012,871	1,734,124	2,746,995
$ 21,161	$ 88,561	$ 1,012,871	$ 1,832,005	$ 6,994,374

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
Insurance Clearing Fund				
Assets				
Cash and cash equivalents	$ 332,693	$ 2,048,785	$ 2,052,316	$ 329,162
Investments		557		557
Due from other funds	491,163	968,563	591,129	868,597
Total assets	$ 823,856	$ 3,017,905	$ 2,643,445	$ 1,198,316
Liabilities				
Accounts payable	$ 14,231		$ 13,673	$ 558
Due to other funds	809,625	$ 1,471,888	1,083,755	1,197,758
Total liabilities	$ 823,856	$ 1,471,888	$ 1,097,428	$ 1,198,316
Investment Clearing Fund				
Assets				
Cash and cash equivalents	$ 0	$ 12,180,165	$ 12,180,165	$ 0
Liabilities				
Due to other funds	$ 0	$ 12,180,165	$ 12,180,165	$ 0
Payroll Clearing Fund				
Assets				
Cash and cash equivalents	$ 31,165	$ 31,587,879	$ 31,573,744	$ 45,300
Due from other funds	2		2	0
Total assets	$ 31,167	$ 31,587,879	$ 31,573,746	$ 45,300
Liabilities				
Accounts payable	$ 20,014	$ 27,664,664	$ 27,675,003	$ 9,675
Due to other funds	11,153	23,824	20,475	14,502
Due to State of Louisiana	0	21,123		21,123
Total liabilities	$ 31,167	$ 27,709,611	$ 27,695,478	$ 45,300
Disbursement Fund				
Assets				
Cash and cash equivalents	$ 1,312,910	$ 176,523,897	$ 176,426,497	$ 1,410,310
Due from other funds	622,076	115,763,909	115,000,722	1,385,263
Due from other governmental units	0	2,648,982	2,648,395	587
Total assets	$ 1,934,986	$ 294,936,788	$ 294,075,614	$ 2,796,160
Liabilities				
Due to other funds	$ 1,932,507	$ 23,530,296	$ 22,670,119	$ 2,792,684
Due to other governmental units	2,479	1,390,967	1,389,970	3,476
Total liabilities	$ 1,934,986	$ 24,921,263	$ 24,060,089	$ 2,796,160
Industrial Development Board Fund				
Assets				
Investments	$ 19,984	$ 1,286	$ 109	$ 21,161
Liabilities				
Due to other governmental units	$ 19,984	$ 1,286	$ 109	$ 21,161

Continued

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
Houma Community Mineral Lease				
Assets				
Cash and cash equivalents	$ 38,419	$ 1,688,466	$ 1,647,783	$ 79,102
Investments	812,067	651,248	1,463,315	0
Receivables (net, where applicable of allowances for uncollectibles) - other	83,604	9,459	83,604	9,459
Total assets	$ 934,090	$ 2,349,173	$ 3,194,702	$ 88,561
Liabilities				
Due to property owners	$ 513,610	$ 67,794	$ 492,843	$ 88,561
Due to other funds	420,480	0	420,480	0
Total liabilities	$ 934,090	$ 67,794	$ 913,323	$ 88,561
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	$ 1,715,187	$ 224,029,192	$ 223,880,505	$ 1,863,874
Investments	832,051	653,091	1,463,424	21,718
Receivables (net, where applicable of allowances for uncollectibles) - other	83,604	9,459	83,604	9,459
Due from other funds	1,113,241	116,732,472	115,591,853	2,253,860
Due from other governmental units	0	2,648,982	2,648,395	587
Total assets	$ 3,744,083	$ 344,073,196	$ 343,667,781	$ 4,149,498
Liabilities				
Accounts payable	$ 34,245	$ 27,664,664	$ 27,688,676	$ 10,233
Due to property owners	513,610	67,794	492,843	88,561
Due to other funds	3,173,765	37,206,173	36,374,994	4,004,944
Due to State of Louisiana	0	21,123	0	21,123
Due to other governmental units	22,463	1,392,253	1,390,079	24,637
Total liabilities	$ 3,744,083	$ 66,352,007	$ 65,946,592	$ 4,149,498

COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS
PENSION TRUST FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Police Pension and Relief Fund	Firemen's Pension and Relief Fund	Total
Additions			
Contributions	$ 173,410	$ 66,288	$ 239,698
Investment income	54,718	83,508	138,226
Total additions	228,128	149,796	377,924
Deductions			
Benefits	231,728	213,692	445,420
Administrative expenses:			
Professional fees	5,466	7,500	12,966
Other	10	22	32
Total deductions	237,204	221,214	458,418
Net Decrease	(9,076)	(71,418)	(80,494)
Net Assets Held in Trust for Pension Benefits			
Beginning of year	1,021,947	1,805,542	2,827,489
End of year	$ 1,012,871	$ 1,734,124	$ 2,746,995

GENERAL FIXED ASSETS ACCOUNT GROUP

Statement II-1

SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE

Terrebonne Parish Consolidated Government

December 31, 2001

General fixed assets:	
Land, buildings and improvements	$ 42,483,316
Office furniture, fixtures and equipment	4,539,089
Machinery and equipment	32,366,723
Construction in progress	5,314,974
Total general fixed assets	$ 84,704,102
Investment in general fixed assets by source:	
General fund	$ 13,993,840
Special revenue funds	33,094,093
Enterprise funds	357,942
Capital projects funds	37,258,227
Total investment in general fixed assets	$ 84,704,102

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

Terrebonne Parish Consolidated Government

December 31, 2001

	Total	Land, Buildings and Improvements	Office, Furniture, Fixtures and Equipment	Machinery Equipment
General Government:				
Parish council	$ 87,085		$ 72,808	$ 14,277
Parish council staff	99,679		99,679	
Legislative - other	625		625	
City court	59,935			59,935
District court	51,256		51,256	
Clerk of court	56,292		56,292	
Judicial - other	1,068		1,068	
Parish president	139,841		44,730	95,111
Registrar of voters	7,734		7,734	
Finance	235,376		229,803	5,573
Customer service	404,338		356,099	48,239
Purchasing	146,051	82,153	40,103	23,795
Risk management	51,608		24,257	27,351
Human resources	24,720		15,266	9,454
Information systems	837,575		837,575	
General government land and building	15,178,807	15,008,869	60,885	109,053
Grant administration	3,211,214	1,169,857	511,400	1,529,957
City Marshal's office	219,997	63,391	11,857	144,749
Planning & zoning	422,963		163,970	258,993
Total general government	21,236,164	16,324,270	2,585,407	2,326,487
Public Safety:				
Police protection	2,594,784	1,392,361	163,124	1,039,299
Fire protection	5,453,700	1,969,779	336,370	3,147,551
Parish prisoners	15,175,638	14,402,563	484,376	288,699
Emergency 911	2,000		2,000	
Emergency preparedness	106,137		32,893	73,244
Total public safety	23,332,259	17,764,703	1,018,763	4,548,793
Streets and Drainage:				
Public works	922,790	247,001	362,168	313,621
Parking meter administration	3,156		1,306	1,850
Parish transportation	12,391	12,391		
Roads	2,881,995	619,784	51,964	2,210,247
Drainage	21,190,814	1,224,335	75,588	19,890,891
Total streets and drainage	25,011,146	2,103,511	491,026	22,416,609
Sanitation:				
Sewerage collection	750		750	
Animal shelter	137,757	54,274	31,179	52,304
Recycling	4,144		4,144	
Landfill	3,959,655	1,438,366	96,392	2,424,897
Total sanitation	4,102,306	1,492,640	132,465	2,477,201
Health and Welfare:				
Coroner	519,458	411,457	98,626	9,375
Public health center	1,129,060	1,026,231	99,215	3,614
Agriculture extension service	14,591		14,591	
Total health and welfare	$ 1,663,109	$ 1,437,688	$ 212,432	$ 12,989

Continued

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

Terrebonne Parish Consolidated Government

December 31, 2001

	Total	Land, Buildings and Improvements	Office, Furniture, Fixtures and Equipment	Machinery Equipment
Culture and Recreation:				
Parks and recreation	$ 138,470		$ 8,445	$ 130,025
Camps and workshops	1,667		1,667	
Softball	1,013		1,013	
Special Olympics	4,721		4,721	
Museum	1,330,499	$ 1,309,188	10,702	10,609
Auditoriums	847,121	784,041	35,427	27,653
Non-district recreation	536,269	205,919	1,039	329,311
Darsey Park	62,733	20,088		42,645
Gyms and fields	13,432		2,670	10,762
Grand Bois Park	44,038	10,399		33,639
Arts and humanity	29,837		29,837	
Library	1,690		1,690	
Total culture and recreation	3,011,490	2,329,635	97,211	584,644
Economic Development and Assistance:				
Waterway and ports	1,032,654	1,030,869	1,785	
Total general fixed assets allocated to functions	79,389,128	$ 42,483,316	$ 4,539,089	$ 32,366,723
Construction in progress	5,314,974			
Total general fixed assets	$ 84,704,102			

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	General Fixed Assets January 1, 2001	Adjustments	Additions	Deductions	General Fixed Assets December 31, 2001
General Government:					
Parish council	$ 74,581		$ 13,042	$ 538	$ 87,085
Parish council staff	99,132		547		99,679
Legislative - other	625				625
City court	23,538	$ 13,900	22,497		59,935
District court	47,883		3,875	502	51,256
Clerk of court	56,292				56,292
Judicial - other	1,068				1,068
Parish president	175,912	(34,751)	2,600	3,920	139,841
Registrar of voters	7,734				7,734
Finance	231,754	(7,144)	27,222	16,456	235,376
Customer service		347,059	57,279		404,338
Purchasing	146,051				146,051
Risk management	51,608				51,608
Human resources	28,079			3,359	24,720
Information systems	839,849			2,274	837,575
General government land and building	15,749,755	(1,196,873)	627,592	1,667	15,178,807
Grant administration	3,015,362	40,439	186,049	30,636	3,211,214
City Marshal's office	185,184	(13,900)	48,713		219,997
Planning & zoning	435,238	(1,671)	5,108	15,712	422,963
Total general government	21,169,645	(852,941)	994,524	75,064	21,236,164
Public Safety:					
Police protection	2,500,012	(19,621)	222,293	107,900	2,594,784
Fire protection	5,774,779	(823,776)	528,348	25,651	5,453,700
Parish prisoners	15,144,546	862	30,230		15,175,638
Emergency 911	2,000				2,000
Emergency preparedness	86,834	17,146	2,157		106,137
Total public safety	23,508,171	(825,389)	783,028	133,551	23,332,259
Streets and Drainage:					
Public works	907,257		15,533		922,790
Parking meter administration	2,547		609		3,156
Parish transportation	12,391				12,391
Roads	2,608,892	196,345	146,571	69,813	2,881,995
Drainage	20,720,868	3,353	483,409	16,816	21,190,814
Total streets and drainage	24,251,955	199,698	646,122	86,629	25,011,146
Sanitation:					
Sewerage collection	750				750
Animal shelter	137,757				137,757
Recycling	4,144				4,144
Landfill	4,311,966	(11,803)		340,508	3,959,655
Total sanitation	4,454,617	$ (11,803)	0	340,508	4,102,306
Health and Welfare:					
Coroner	519,458				519,458
Public health center	1,122,660		6,400		1,129,060
Agriculture extension service	14,591				14,591
Total health and welfare	$ 1,656,709		$ 6,400	$ 0	$ 1,663,109

Continued

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	General Fixed Assets January 1, 2001	Adjustments	Additions	Deductions	General Fixed Assets December 31, 2001
Culture and Recreation:					
Parks and recreation	$ 137,029	$ 21,470	$ 1,471	$ 21,500	$ 138,470
Camps and workshops	1,667				1,667
Softball	1,013				1,013
Special Olympics	4,721				4,721
Museum	1,319,924		10,575		1,330,499
Auditoriums	844,293		2,828		847,121
Non-district recreation	683,633	(179,077)	31,713		536,269
Darsey Park	62,733				62,733
Gyms and fields	13,432				13,432
Grand Bois Park	44,038				44,038
Arts and humanity	29,837				29,837
Library	1,690				1,690
Total culture and recreation	3,144,010	(157,607)	46,587	21,500	3,011,490
Economic Development and Assistance:					
Waterway and ports	1,023,474		9,180		1,032,654
Total general fixed assets allocated to functions	79,208,581	(1,648,042)	2,485,841	657,252	79,389,128
Construction in progress	4,878,308	66,114	1,234,830	864,278	5,314,974
Total general fixed assets	$ 84,086,889	$ (1,581,928)	$ 3,720,671	$ 1,521,530	$ 84,704,102

OTHER SUPPLEMENTARY INFORMATION SECTION

Schedule 1

UNIFORM FINANCIAL REPORTING STANDARDS FOR PUBLIC HOUSING AUTHORITIES - FINANCIAL DATA SCHEDULES

Terrebonne Parish Consolidated Government

December 31, 2001

	Section 8 Rental Voucher 14.871	Account Groups: General Fixed Assets	Account Groups: General Long-Term Obligations	Total (Memorandum Only)
ASSETS				
Current				
Cash:				
Cash - unrestricted	$ 178,966			$ 178,966
Cash - other restricted	4,381			4,381
Total cash	183,347			183,347
Accounts Receivable:				
Accounts receivable - HUD other projects	149,412			149,412
Accounts receivable - miscellaneous	835			835
Fraud recovery	14,880			14,880
Total receivables, net of allowances for doubtful accounts	165,127			165,127
Amounts provided			$ 3,075	3,075
Total current assets	348,474		3,075	351,549
Noncurrent assets				
Fixed Assets:				
Furniture, equipment and machinery - administration		$ 36,091		36,091
Total assets	$ 348,474	$ 36,091	$ 3,075	$ 387,640
LIABILITIES				
Current				
Accounts payable < 90 days	$ 9,340			$ 9,340
Accrued wage/payroll taxes payable	2,260			2,260
Accrued compensated absences			$ 3,075	3,075
Accounts payable - HUD PHA Program	44,785			44,785
Deferred revenue	14,288			14,288
Accrued liabilities - other	193,456			193,456
Total current liabilities	264,129		3,075	267,204
Noncurrent liabilities				
Non-current liabilities - other	4,381			4,381
Total liabilities	268,510		3,075	271,585
EQUITY				
Investments in general fixed assets		$ 36,091		36,091
Undesignated fund balance	79,964			79,964
Total equity	79,964	36,091		116,055
Total liabilities and equity	$ 348,474	$ 36,091	$ 3,075	$ 387,640

Continued

UNIFORM FINANCIAL REPORTING STANDARDS FOR PUBLIC HOUSING AUTHORITIES - FINANCIAL DATA SCHEDULES

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

	Section 8 Rental Voucher 14.871
Revenues	
HUD PHA grants	$ 2,058,164
Investment income - unrestricted	3,815
Fraud recovery	2,615
Other revenue	5,503
Total revenues	2,070,097
Expenses	
Administrative:	
Administrative salaries	114,603
Auditing fees	3,860
Employee benefit contributions	41,167
Other operating - administrative	43,284
Utilities:	
Electricity	5,115
Ordinary maintenance and operations:	
Ordinary maintenance and operations - contract costs	4,249
General expenses:	
Insurance premiums	3,832
Other general expenses	1,210
Total operating expenses	217,320
Excess Operating Revenue Over Operating Expenses	1,852,777
Housing assistance payments	1,820,398
Capital outlays	3,076
Total	1,823,474
Total expenses	2,040,794
Excess of Operating Revenue Over Expenses	29,303
Calculations from R/E Statement	29,303
B/S Line 513	50,661
	$ 79,964

Schedule 2

SCHEDULE OF COMPENSATION PAID TO COUNCIL

Terrebonne Parish Consolidated Government

For the year ended December 31, 2001

TERREBONNE PARISH COUNCIL

Included in legislative expenditures of the General Fund is the compensation of the members of the Parish Council. In accordance with State of Louisiana Statutes, the Parish has elected the monthly payment method of compensation in lieu of per diem payments. Under this method, the Chairman of the Parish Council received $1,188 per month and each of the Council members received $1,056 per month.

	Salary
Ray B. Boudreaux, Jr.	$ 12,259
Joseph B. Breaux, Jr.	12,667
Christa M. Duplantis	12,667
Daniel D. Henry	13,319
Harold F. Lapeyre	12,667
Joseph Rhodes	12,911
Wayne J. Thibodeaux	12,667
Alvin Tillman	12,667
Clayton Voisin	13,052
Total	$ 114,876

Schedule 3

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT - UTILITIES FUND

Terrebonne Parish Consolidated Government

December 31, 2001

	Annual Depreciation Rate	Balance January 1, 2001	Adjustments	Additions	Deletions	December 31, 2001 Balance	Accumulated Depreciation	Net Book Value
Electric System								
Plant and improvements	2% - 10%	$ 32,710,299		$ 531,993		$ 33,242,292	$ 26,434,003	$ 6,808,289
Construction in progress		4,176,764		577,293	$ (887,289)	3,866,768		3,866,768
Distribution system	4% - 10%	33,344,183		1,144,109		34,488,292	19,770,974	14,717,318
Total electric		70,231,246		2,253,395	(887,289)	71,597,352	46,204,977	25,392,375
Gas Distribution System								
Gas distribution system	5% - 10%	15,126,676		1,704,659		16,831,335	5,807,385	11,023,950
Construction in progress		494,115		752,014	(992,437)	253,692		253,692
Total gas		15,620,791		2,456,673	(992,437)	17,085,027	5,807,385	11,277,642
Miscellaneous Equipment								
Miscellaneous equipment	20% - 25%	3,363,559	$ (175,915)	699,469		3,887,113	2,721,760	1,165,353
Construction in progress		689,408		162,291	(649,155)	202,544		202,544
Total miscellaneous		4,052,967	(175,915)	861,760	(649,155)	4,089,657	2,721,760	1,367,897
Totals		$ 89,905,004	$ (175,915)	$ 5,571,828	$ (2,528,881)	$ 92,772,036	$ 54,734,122	$ 38,037,914

TERREBONNE
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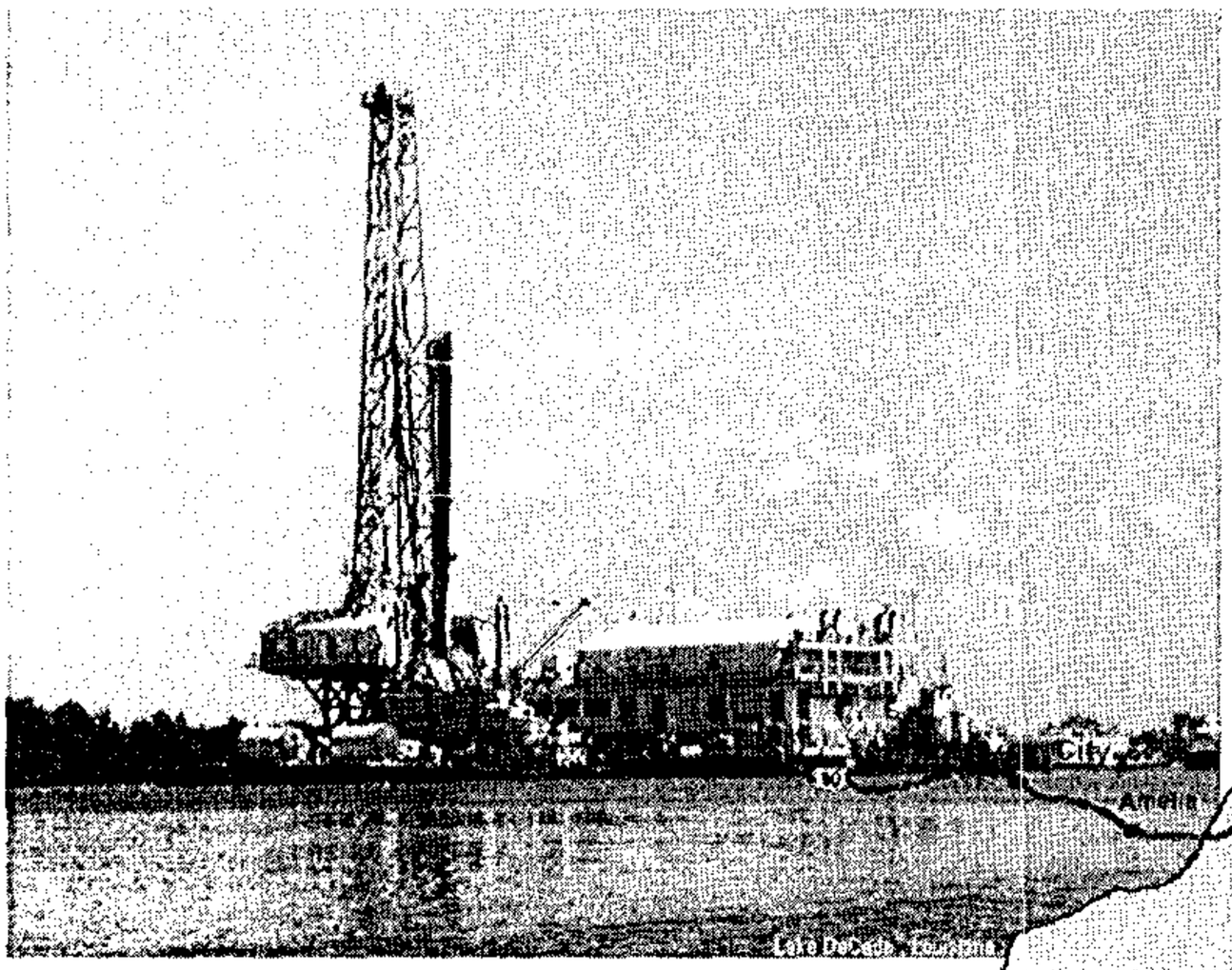
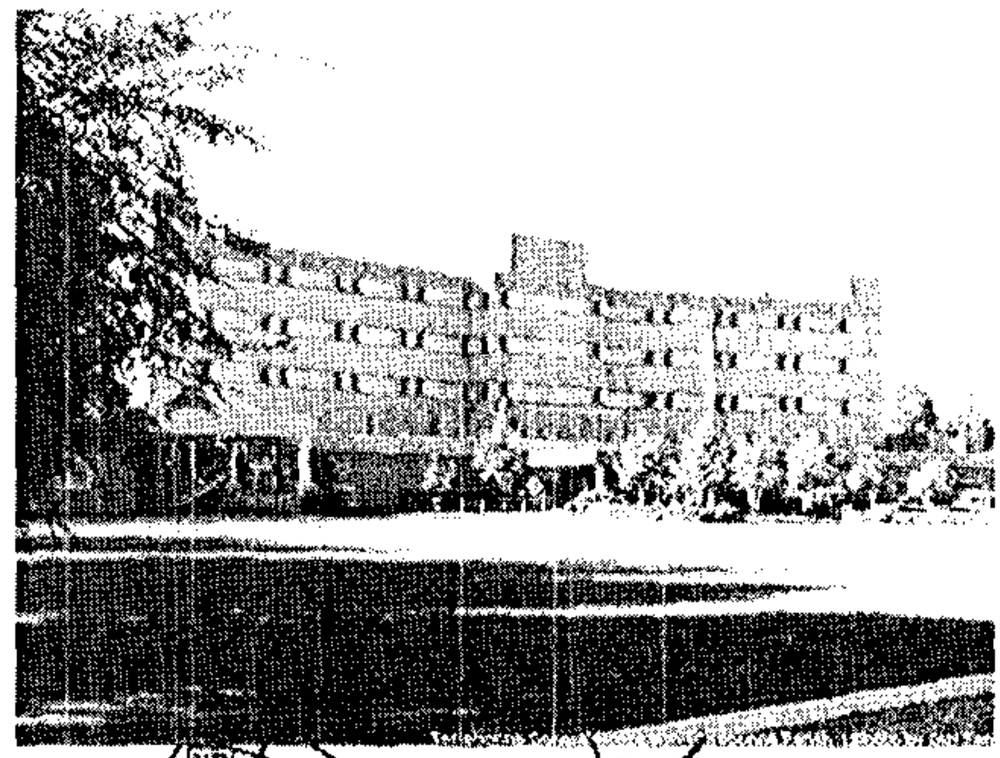
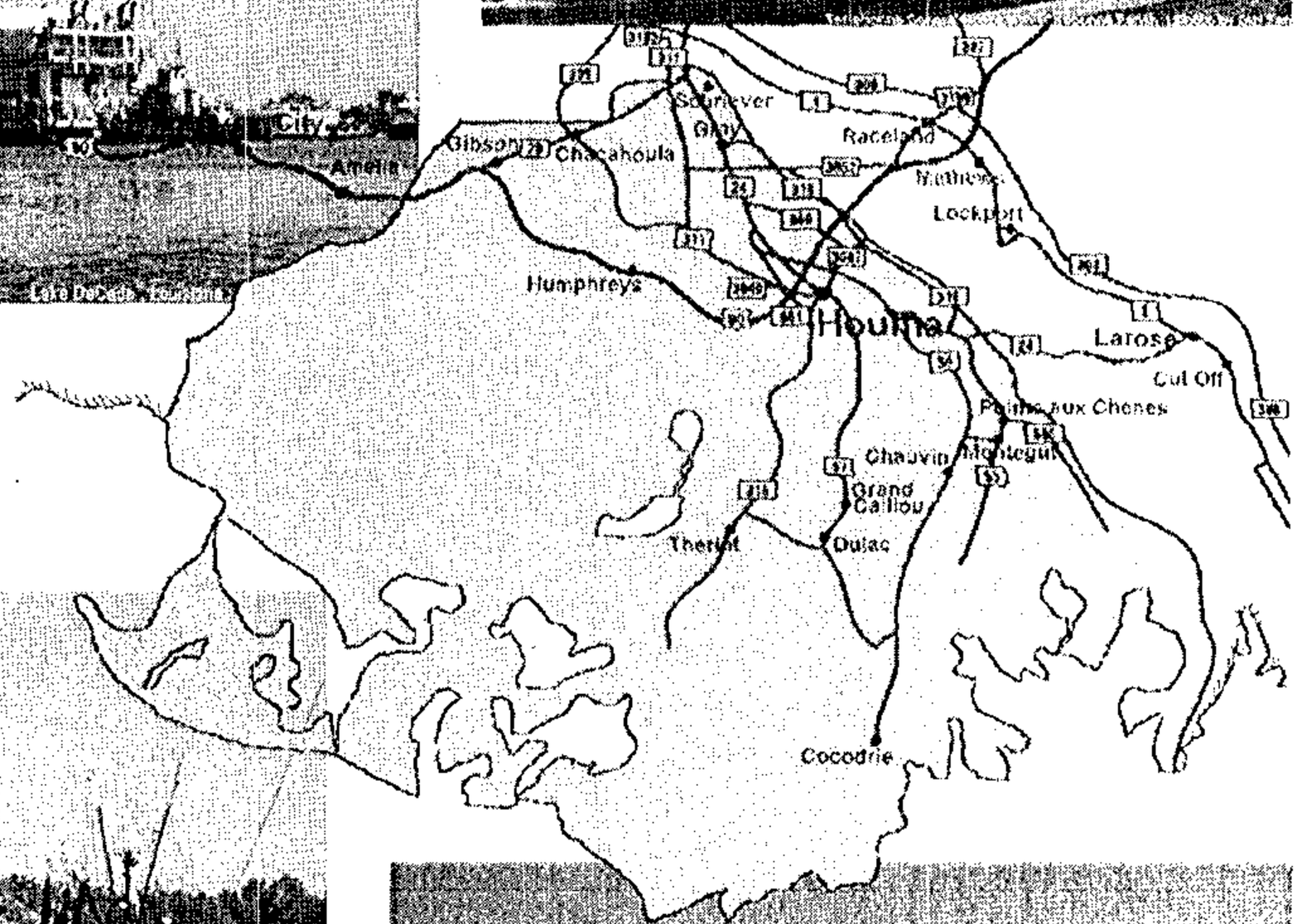
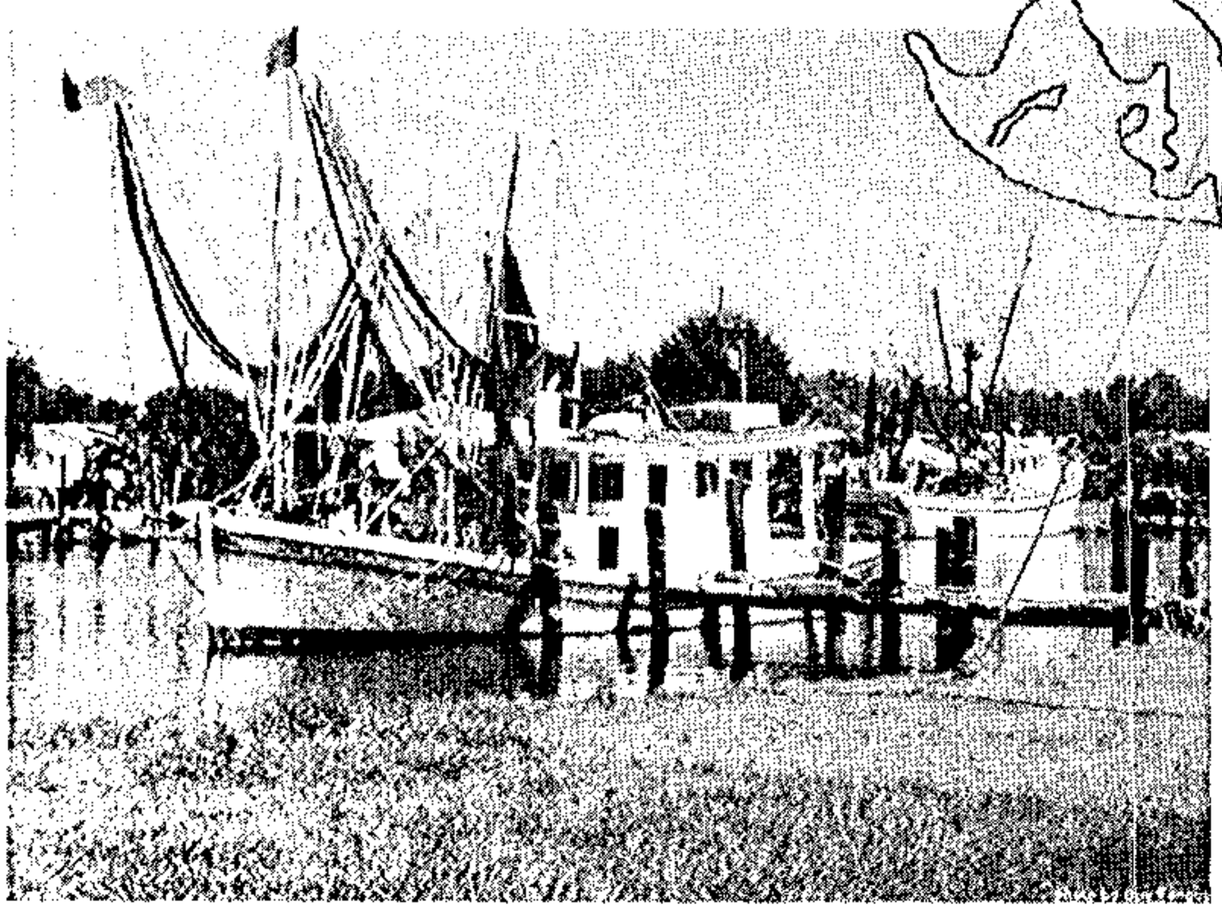
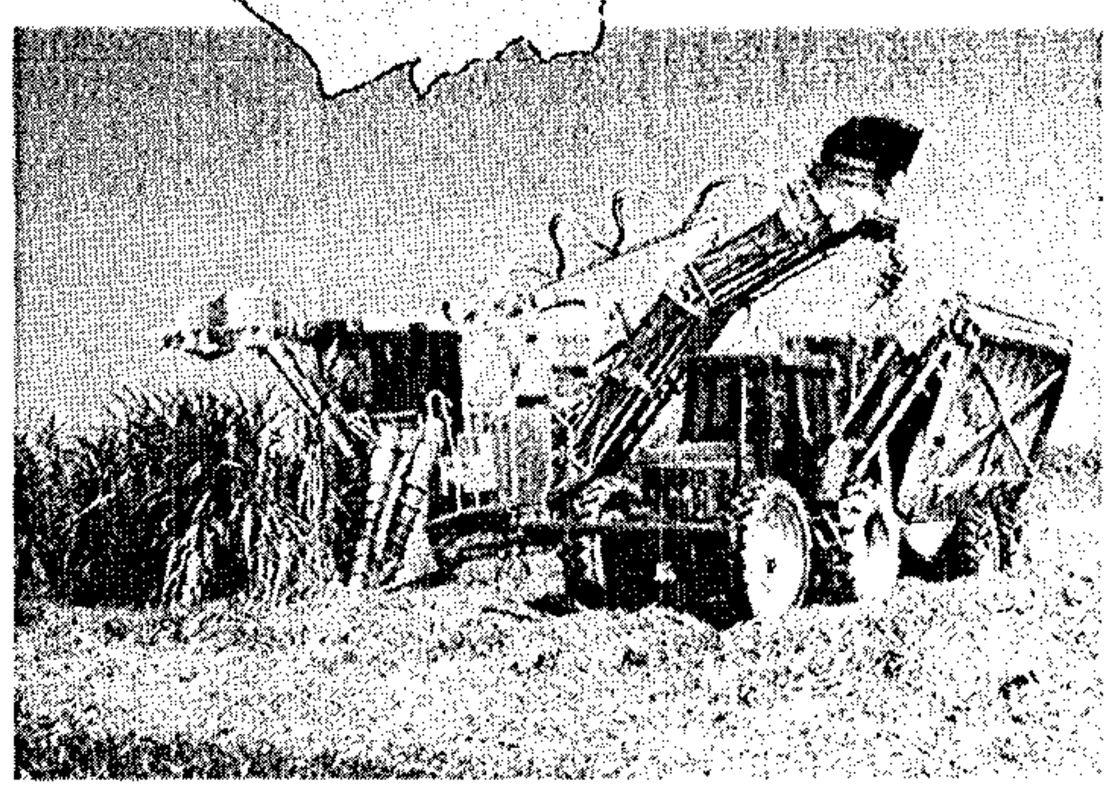
STATISTICAL SECTION











GENERAL GOVERNMENTAL EXPENDITURES (4)

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Total	General Government	Public Safety	Streets and Drainage	Sanitation
1992	$ 58,034,447	$ 6,030,703	$ 8,223,139	$ 9,913,152	$ 6,128,980
1993 (3)	46,372,381	7,577,999	8,606,392	8,672,025	4,815,799
1994 (3)	48,383,371	5,688,433	8,047,061	10,630,738	5,692,089
1995 (3)	50,171,852	6,650,567	9,174,353	9,006,101	4,602,572
1996 (3)	56,206,603	10,207,498	10,966,254	8,887,026	4,440,582
1997 (3)	61,181,496	11,250,055	10,895,872	10,310,547	5,248,331
1998 (3)	82,382,197	9,920,145	12,153,460	11,772,743	6,267,425
1999 (3)	76,671,772	11,858,332	13,242,473	11,762,806	7,853,525
2000 (3)	78,998,496	10,324,285	13,402,998	11,817,445	9,272,663
2001 (3)	83,166,590	13,500,167	15,345,410	13,096,808	11,992,079

(1) The miscellaneous function is used for items which cannot be properly classified under the other nine functions.

(2) "Miscellaneous" includes capital outlay.

(3) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

(4) Includes all governmental fund types.

Source: Comprehensive Annual Financial Audit Report

Expenditures By Function for 2001

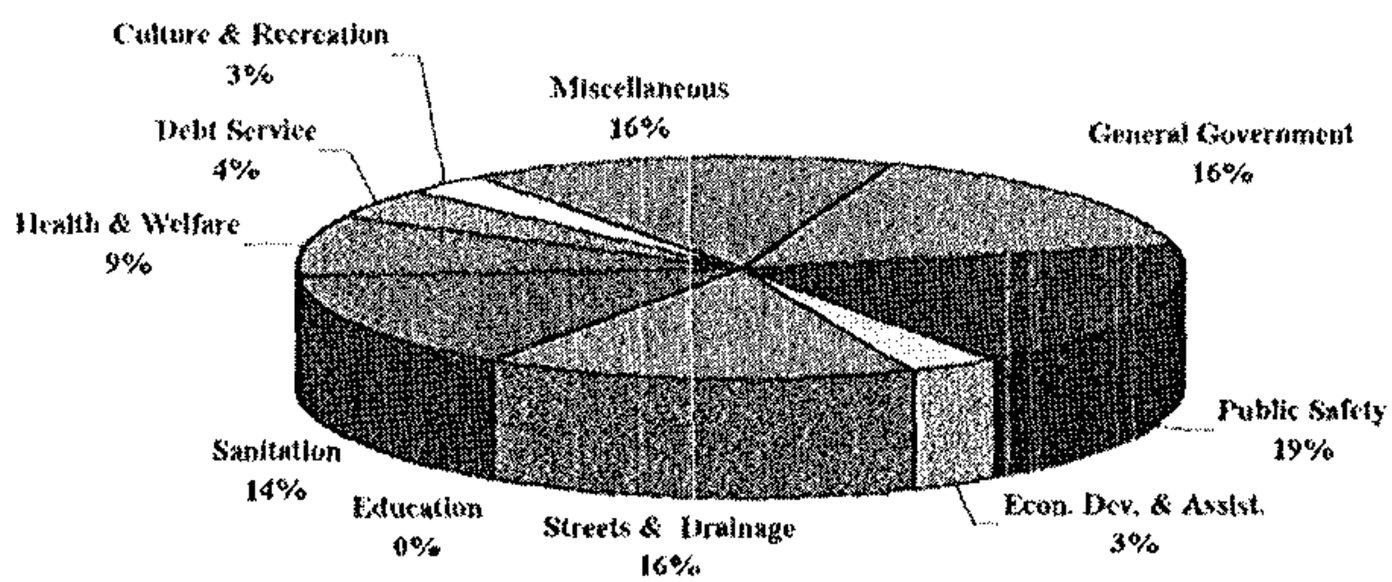


Table 1

Health and Welfare	Debt Service	Culture and Recreation	Education	Economic Development and Assistance	Miscellaneous (1) (2)
$ 6,353,689	$ 4,853,341	$ 3,466,379	$ 14,334	$ 5,693,250	$ 7,357,480
4,245,219	3,668,581	1,386,443	14,703	3,108,632	4,276,588
3,831,211	2,856,456	1,465,460	20,151	2,247,484	7,904,288
3,726,512	3,187,822	1,901,660	21,577	3,882,096	8,018,592
3,815,614	4,303,438	1,992,288	21,493	1,744,084	9,828,326
4,131,792	3,460,650	2,239,791	24,161	1,683,137	11,937,160
4,770,277	11,185,282	2,342,134	24,124	2,944,371	21,002,236
4,843,820	2,920,968	2,555,855	23,247	2,869,498	18,741,248
6,081,498	3,533,679	2,551,890	33,143	3,917,446	18,083,449
7,223,749	3,701,950	2,515,736	29,627	2,796,264	12,964,800

Table 2

GENERAL GOVERNMENTAL REVENUES BY SOURCE (3)

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Total	Taxes	Licenses and Permits	Inter-governmental	Charges for Services	Fines and Forfeitures	Miscellaneous
1992	$ 55,150,935	$ 27,644,988	$ 1,289,291	$ 21,028,747	$ 2,467,806	$ 241,786	$ 2,478,317
1993 (1)	50,396,048	29,843,726	1,279,048	14,510,334	1,804,643	1,690,046 (4)	1,268,251
1994 (1)(2)	47,092,301	16,227,428	1,328,395	24,441,724	2,736,449	248,842	2,109,463
1995 (1)	60,735,710	31,174,791	1,373,448	20,518,020	3,238,039	247,498	4,183,914
1996 (1)	65,425,306	33,330,882	1,396,537	20,809,464	3,241,556	2,194,071 (4)	4,452,796
1997 (1)	65,165,513	35,883,791	1,457,339	17,284,126	3,404,055	2,366,915 (4)	4,769,287
1998 (1)	67,558,579	35,889,029	1,469,945	19,133,621	4,026,879	2,389,690 (4)	4,649,415
1999 (1)	66,022,816	35,076,201	1,556,702	18,263,608	4,007,990	2,595,487 (4)	4,522,828
2000 (1)	76,616,865	38,267,974	1,535,767	24,300,474	3,819,676	3,057,879 (4)	5,635,095
2001 (1)	76,941,015	39,379,173	1,467,571	23,199,358	4,263,916	3,727,994 (4)	4,903,003

(1) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

(2) In 1994, the Parish changed the method of recording ad valorem taxes. Taxes levied in the current year are recorded as revenue in the next year which is the year were budgeted.

(3) Includes all governmental fund types.

(4) The Criminal Court Fund is shown in these years as a fund of the Parish.

Source: Comprehensive Annual Financial Audit Report

Revenues By Source for 2001

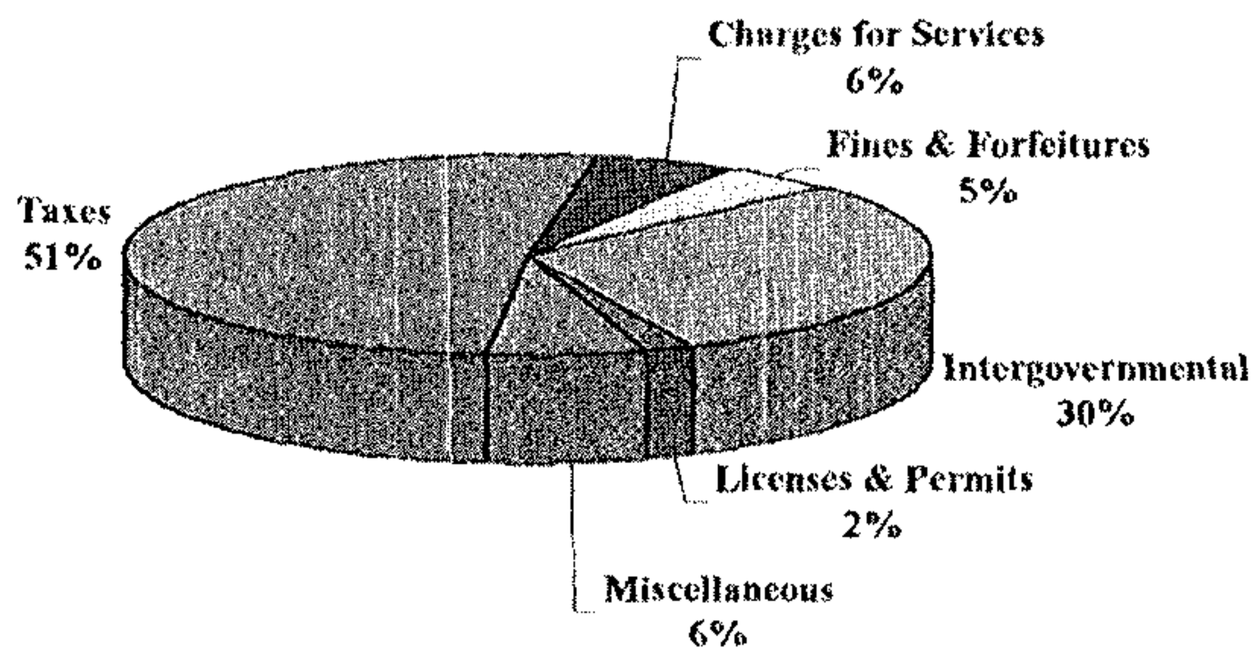


Table 2-A

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE (3)

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year		Total	Ad Valorem Taxes	Sales & Use Taxes	Special Assessment Taxes	Other Taxes
1992		$ 27,644,988	$ 17,439,881	$ 9,381,665	$ 279,929	$ 543,513
1993	(1)	29,843,726	15,395,066	13,711,731	231,728	505,201
1994	(1)(2)	16,227,428	146,486	15,383,064	205,463	492,415
1995	(1)	31,174,791	14,169,307	16,347,052	120,572	537,860
1996	(1)	33,330,882	14,329,069	18,042,085	237,201	722,527
1997	(1)	35,883,791	14,173,401	20,948,358	145,775	616,257
1998	(1)	35,889,029	13,872,243	21,262,235	106,047	648,504
1999	(1)	35,076,201	14,757,343	19,468,951	120,894	729,013
2000	(1)	38,267,974	15,999,943	21,404,802	131,761	731,468
2001	(1)	39,379,173	15,901,587	22,595,815	74,326	807,445

(1) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

(2) In 1994, the Parish changed the method of recording ad valorem taxes. Taxes levied in the current year are recorded as revenue in the next year which is the year they were budgeted.

(3) Includes all governmental fund types.

Source: Comprehensive Annual Financial Audit Report

Table 3

PROPERTY TAX LEVIES AND DELINQUENT TAX COLLECTIONS

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	(1) Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections to Tax Levy and Delinquent Tax Collections
1992	1993	$ 17,418,630	$ 17,148,659	98.45%	$ 21,251	$ 17,169,910	98.45%
1993 (2)	1994	15,228,235	15,088,356	99.08%	166,831	15,255,187	99.09%
1994 (2)/(3)	1995	14,118,166	13,952,637	98.83%	146,486	14,099,123	98.84%
1995 (2)	1996	14,266,096	14,052,002	98.50%	43,106	14,095,108	98.50%
1996 (2)	1997	14,069,491	13,857,969	98.50%	59,303	13,917,272	98.50%
1997 (2)	1998	13,842,518	13,757,133	99.38%	670	13,757,803	99.38%
1998 (2)	1999	14,711,238	14,014,881	95.27%	9,848	14,024,729	95.27%
1999 (2)	2000	15,419,182	15,257,611	98.95%	499,261	15,756,872	98.99%
2000 (2)	2001	16,079,675	14,818,497	92.16%	43,000	14,861,497	92.18%
2001 (2)	2002	17,360,965					

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

For financial statement reporting, ad valorem taxes represent total tax levy plus delinquent tax collections.

(1) Delinquent taxes are collections corresponding to the levy year for the years 1991 to 1993.

(2) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

(3) In 1994 and subsequent years there was a change in the method of recording ad valorem taxes. Taxes levied in the current year are recorded as revenue in the next year which is the year they were budgeted by the Parish.

Source: Sheriff and Ex-Officio Tax Collector's Grand Recapitulation of the Assessment Roll for the Parish of Terrebonne.

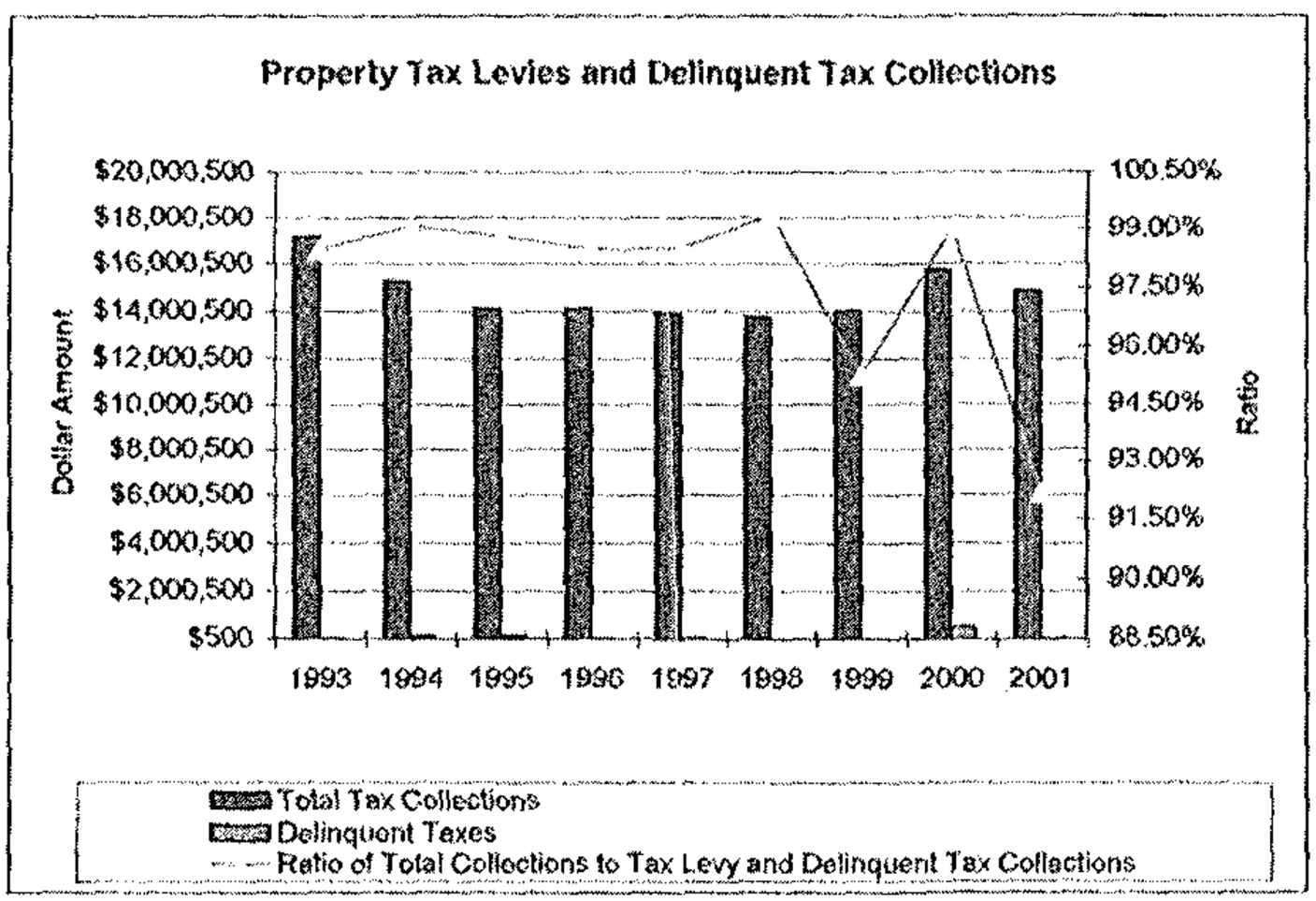


Table 4

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Taxable Assessed Value	Homestead Exemptions	Assessed Value	Estimated Actual Value	Ratio of Assessed Value to Estimated Actual Value*
1992	$ 248,560,190	$ 89,438,930	$ 337,999,120	$ 2,677,668,107	12.62%
1993	250,111,370	91,245,640	341,357,010 **	2,704,746,977	12.62%
1994	264,582,325	91,870,360	356,452,685 **	2,822,190,753	12.63%
1995	273,545,325	94,694,955	368,240,280 **	2,924,051,057	12.59%
1996	284,627,220	99,088,555	383,715,775 **	3,067,438,793	12.51%
1997	293,471,500	102,373,480	395,844,980 **	3,161,301,850	12.52%
1998	312,754,147	106,223,565	418,977,712 **	3,351,030,950	12.50%
1999	329,561,315	113,539,890	443,101,205 **	3,360,444,317	13.19%
2000	361,567,645	131,856,605	493,424,250 **	4,053,982,347	12.17%
2001	382,600,250	135,668,170	518,268,420 **	4,247,917,830	12.20%

*Actual Valuation (Market Value) as computed to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other movable property excluding land are to be assessed at 15%, and public service properties excluding land are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 15% of actual market value.

** Exempt Properties Not Included in Above

Does not include exempt assessed valuations as follows:

	2001	2000	1999	1998
(a) Real Estate and Improvements (Under 10 Year Exemption)	$17,387,670	$17,387,670	$17,387,670	$17,387,670
(b) Exempt Real Estate and Improvements	2,290,738	2,290,738	2,290,738	2,290,738
Total Exempt Properties	$19,678,408	$19,678,408	$19,678,408	$19,678,408

Source: Terrebonne Parish Assessor's Grand Recapitulations of the Assessment Roll for the Parish of Terrebonne.

Table 5

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER $1,000 OF ASSESSED VALUE)

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Operating	Debt Service	Total	School Board	Others	Total
1992	$ 271.26	$ 48.19	$ 319.45	$ 20.34	$ 11.86	$ 351.65
1993	273.51	40.19	313.70	20.57	11.82	346.09
1994	275.09	32.79	307.88	20.57	11.86	340.31
1995	278.74	23.46	302.20	19.49	11.86	333.55
1996	280.22	19.29	299.51	19.23	11.48	330.22
1997	309.97	22.73	332.70	19.34	14.54	366.58
1998	317.18	16.75	333.93	18.74	14.43	367.10
1999	333.19	26.11	359.30	18.74	14.43	392.47
2000	296.86	22.66	319.52	17.29	14.43	351.24
2001	317.21	25.82	343.03	9.27	12.47	364.77

Source: Comprehensive Annual Financial Audit Report

Table 6

PRINCIPAL TAXPAYERS

Terrebonne Parish Consolidated Government

December 31, 2001

(UNAUDITED)

Taxpayer	Type of Business	2001 Assessed Valuation	Percentage of Total Assessed Valuation
Texaco, Inc.	Oil & gas	$15,980,605	3.08%
Bell South	Telephone utility	13,520,350	2.61%
Equilon Pipeline Co.	Pipeline	10,371,890	2.00%
Entergy LA., Inc.	Electric utility	10,067,760	1.94%
Transcontinental Gas Pipeline	Pipeline	8,321,540	1.61%
Tenneco Gas Pipeline Co.	Pipeline	8,020,340	1.55%
Poseidon Oil Pipeline Co.	Pipeline	6,186,365	1.19%
South Louisiana Electric Cooperative Association	Electric utility	6,040,460	1.17%
Ship Shoal I & II Systems	Pipeline	4,889,180	0.94%
Helis, William G. (Estate)	Real Estate	4,804,685	0.93%
	Totals	$88,203,175	17.01%

Source: Terrebonne Parish Assessor's Office

Table 7

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Special Assessment Billings (1)	Special Assessments Collected (1)/(2)
1992	$ 279,929	$ 293,274
1993	231,728	268,124
1994	205,463	197,624
1995	120,572	118,835
1996	237,201	233,772
1997	145,775	139,011
1998	106,047	96,286
1999	120,894	119,559
2000	131,761	136,528
2001	74,326	75,615

(1) Includes prepayments and foreclosures.

(2) Includes delinquent collections.

Source: Finance Department Records

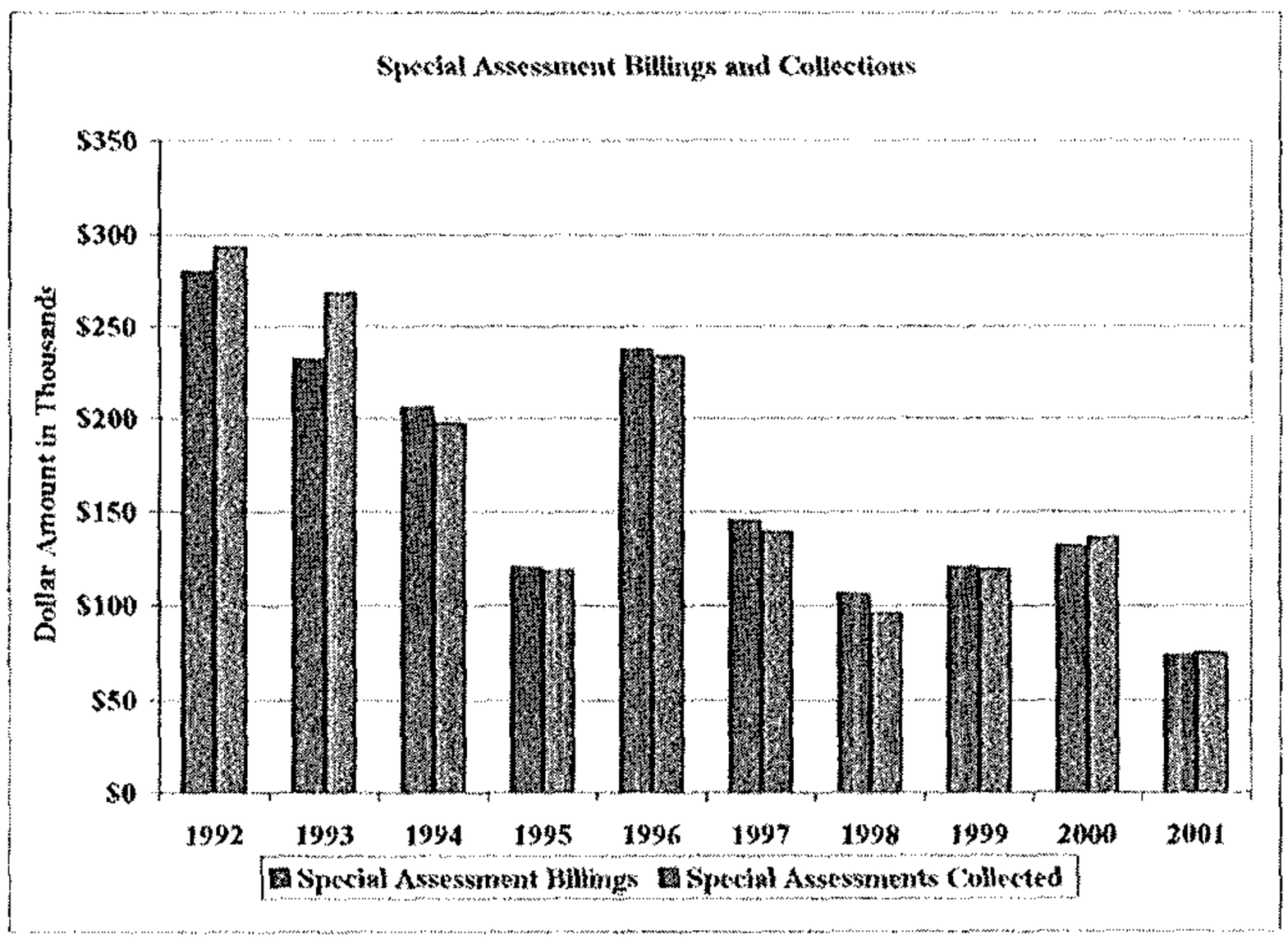


Table 8

COMPUTATION OF LEGAL DEBT MARGIN
AD VALOREM TAX BONDS

Terrebonne Parish Consolidated Government

December 31, 2001

(UNAUDITED)

Purpose:	Roads, Highways and Bridges	Drainage
Assessed valuation	$ 518,268,420	$ 518,268,420
Debt limit: 10% of assessed value *	$ 51,826,842	$ 51,826,842
Less: Debt outstanding	4,205,000	3,800,000
Amounts held in sinking funds	(557,732)	(431,893)
Debt applicable to limitation	3,647,268	3,368,107
Legal debt margin	$ 48,179,574	$ 48,458,735

* Debt may be incurred up to a limit of 10% of assessed valuation for any one purpose.

Source: Comprehensive Annual Financial Audit Report

Table 9

RATIO OF AD VALOREM TAX DEBT TO ASSESSED VALUE AND NET AD VALOREM TAX DEBT TO ASSESSED VALUE

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Population (1)	Assessed Value (2)	Ad Valorem Tax Debt (3)	Less Debt Service Fund (4)	Net Ad Valorem Tax Debt	Ratio of Net Ad Valorem Tax Debt to Assessed Value	Net Ad Valorem Tax Debt per Capita
1992	99,581	$337,999,120	$7,800,000	$3,820,359	$3,979,641	1.18%	$ 40
1993 (5)	99,833	341,357,010	6,490,000	3,040,594	3,449,406	1.01%	35
1994 (5)	99,948	356,452,685	4,805,000	1,554,798	3,250,202	0.91%	33
1995 (5)	100,485	368,240,280	7,910,000	1,899,324	6,010,676	1.63%	60
1996	101,760	383,715,775	10,035,000	1,361,228	8,673,772	2.26%	85
1997	101,760	395,844,980	9,600,000	1,230,910	8,369,090	2.11%	82
1998	103,964	418,977,712	9,245,000	1,166,871	8,078,129	1.93%	78
1999	104,317	443,101,205	8,860,000	1,075,077	7,784,923	1.76%	75
2000	104,503 (6)	493,424,250	8,445,000	1,070,118	7,374,882	1.49%	71
2001	105,123	518,268,420	18,870,000	989,625	17,880,375	3.45%	170

(1) Houma-Terrebonne Chamber of Commerce Estimate

(2) From Table 4

(3) Amount includes bonded debt payable from ad valorem taxes.

(4) Amount available for repayment of bonds payable from ad valorem taxes.

(5) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

(6) 2000 U. S. Census

Source: Comprehensive Annual Financial Audit Report

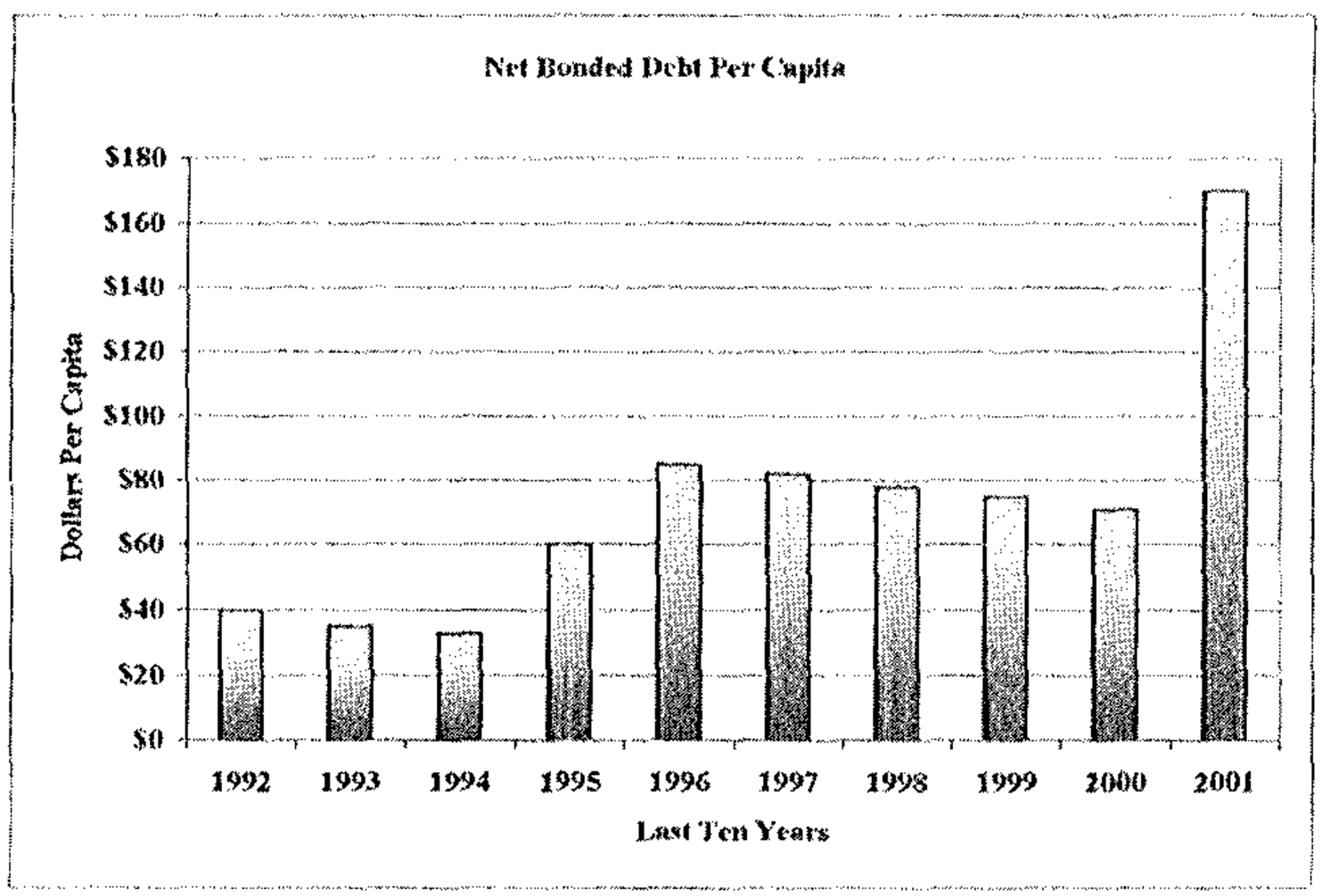


Table 10

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR AD VALOREM TAX DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Principal	Interest and Fiscal Charges	Total Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Debt Service to General Governmental Expenditures
1992	$ 2,035,000	$ 614,491	$ 2,649,491	$ 58,034,447	4.57%
1993	1,180,000	350,398	1,530,398	46,372,381	3.30%
1994	925,000	344,672	1,269,672	48,383,371	2.62%
1995	895,000	266,522	1,161,522	50,171,852	2.32%
1996	1,265,000	427,580	1,692,580	56,206,603	3.01%
1997	435,000	528,045	963,045	61,181,496	1.57%
1998	355,000	541,383	896,383	82,382,197	1.09%
1999	385,000	508,936	893,936	76,672,086	1.17%
2000	415,000	477,721	892,721	78,998,496	1.13%
2001	440,000	445,426	885,426	83,166,590	1.06%

(1) Total Debt Service includes bonded debt paid for by ad valorem taxes.

(2) From Table 1

Source: Comprehensive Annual Financial Report

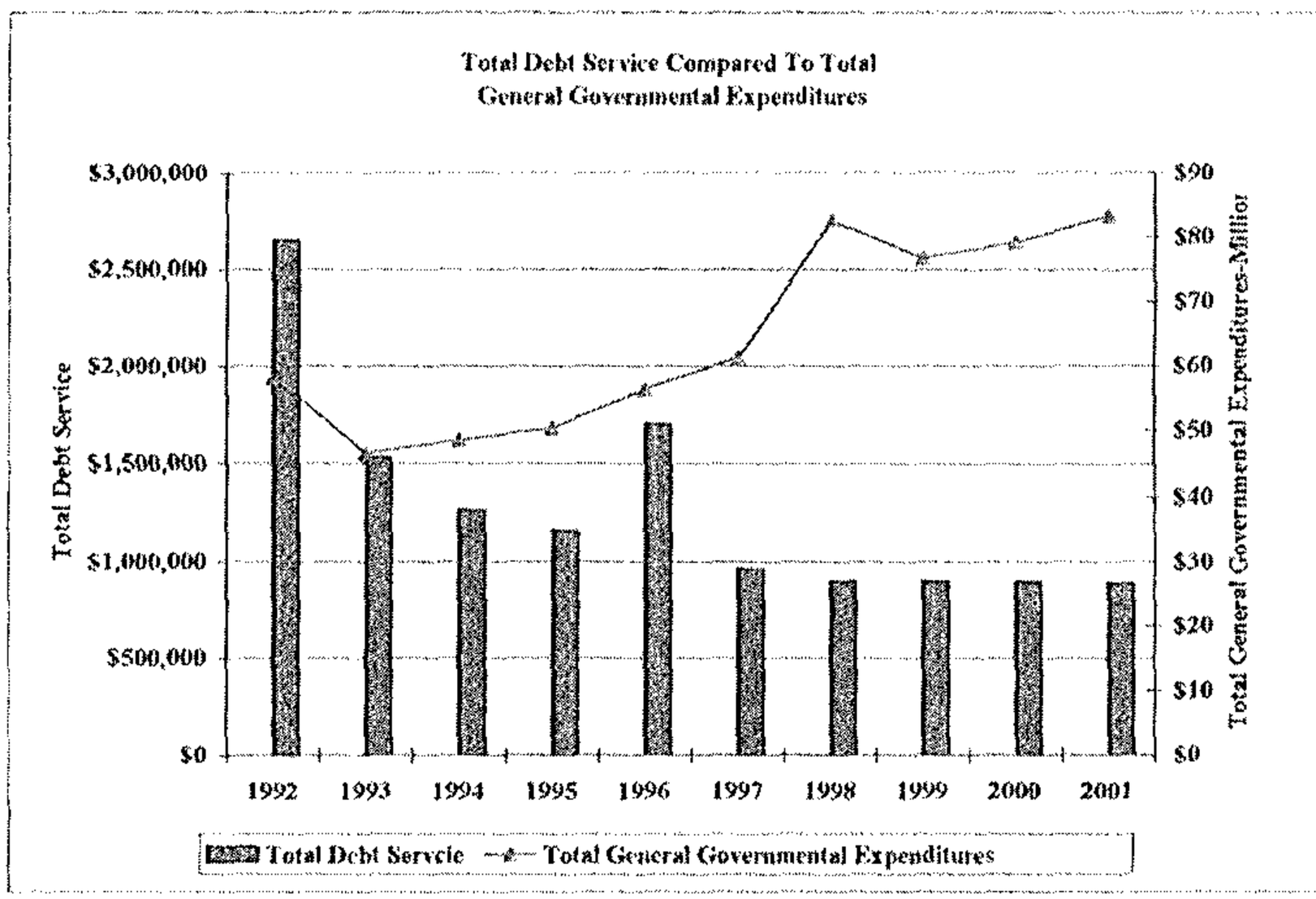


Table 11

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
AD VALOREM TAX BONDS

Terrebonne Parish Consolidated Government

December 31, 2001

(UNAUDITED)

Jurisdiction	Ad Valorem Tax Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Direct:			
Terrebonne Parish			
Consolidated Government (2)	$ *18,870,000*	*100%*	$ 18,870,000
Overlapping:			
Terrebonne Parish			
School Board (1)	0	100%	0
Total	$ 18,870,000	100%	$ 18,870,000

(1) The fiscal year of the Terrebonne Parish School Board ends on June 30th. Overlapping debt is based on June 30, 2001 financial information.

(2) Excludes 1982 Jail General Obligation Bonds in the amount of $12,195 that are not funded by Ad Valorem Taxes.

Source: Comprehensive Annual Financial Report and Terrebonne Parish School Board.

Table 12

SUMMARY OF UTILITY REVENUE BOND COVERAGE

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Net Income (Loss)	Depreciation	Interest and Fiscal Charges	Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
1992	$ 1,401,199	$ 1,794,737	$ 879,046	$ 4,074,982	$ 580,000	$ 875,349	$ 1,455,349	2.80
1993	2,604,828	1,696,639	1,105,445	5,406,912	605,000	1,104,775	1,709,775	3.16
1994	1,678,891	1,720,002	783,013 (1)	4,181,906	630,000	1,079,668	1,709,668	2.45
1995	4,436,280	1,803,691	738,180 (1)	6,978,151	655,000	1,051,318	1,706,318	4.09
1996	3,184,731	1,769,614	1,020,228	5,974,573	690,000	1,019,878	1,709,878	3.49
1997	4,574,159	1,716,941	985,728	7,276,828	720,000	985,378	1,705,378	4.27
1998	5,513,902	1,933,296	948,288	8,395,486	760,000	947,938	1,707,938	4.92
1999	5,208,715	2,127,485	907,248	8,243,448	800,000	906,898	1,706,898	4.83
2000	1,322,675 *	2,321,582	863,073	4,507,330	845,000	862,898	1,707,898	2.64
2001	175,634	2,476,251	816,103	3,467,988	890,000	815,578	1,705,578	2.03

(1) Interest paid less interest earned on bond investments are capitalized.

* Reflects the effects of a prior period adjustment recognized in 2001.

Source: Comprehensive Annual Financial Audit Report

Table 13

DEMOGRAPHIC STATISTICS

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

Year	Population (1)	Per Capita Income	Median Age	Public School Enrollment (5)	Average % Unemployment Terrebonne Parish (6)
1992	99,581	$13,339 (3)	29.8 (4)	20,602	10.60 %
1993	99,833	14,430 (3)	30.4 (4)	20,607	7.00 %
1994	99,948	15,327 (3)	30.5 (4)	20,531	7.10 %
1995	100,485	16,614 (8)	30.8 (4)	20,600	6.70 %
1996	101,760	17,479 (8)	30.8 (6)	20,600	5.40 %
1997	102,197	19,397 (8)		21,989	4.30 %
1998	103,964	20,774 (8)		20,395	3.50 %
1999	104,317	20,107 (8)	34.1 (9)	19,959	4.20 %
2000	104,503 (10)	20,894 (8)	29.3 (2)	19,633	3.90 %
2001	105,123		33.0 (9)	19,257	3.80 %

Source: (1) Houma-Terrebonne Chamber of Commerce

(2) University of New Orleans, Division of Business and Economic Research

(3) Bureau of Economic Analysis, Survey of Current Business and Louisiana Department of Research and Statistical Data

(4) Woods & Poole Economics, Inc., projections

(5) Terrebonne Parish School Board

(6) Louisiana Department of Labor statistics

(7) Unavailable as per State Library of Louisiana, Baton Rouge, Louisiana

(8) U.S. Department of Commerce, Bureau of Economic Analysis

(9) Population Estimates Program, Population Division, U.S. Census Bureau

(10) 2000 U. S. Census

Table 14

PROPERTY VALUE AND CONSTRUCTION

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

	Property Value (1) (2)				Commercial Construction (3)		Residential Construction (3)	
Year	Assessed Value of Land and Improvements	Assessed Value of All Other Properties	Exemptions	Total	Number of Units	Value	Number of Units	Value
1992	$ 166,568,240	$ 171,430,880	$ 89,438,930	$ 248,560,190	45	$ 6,356,568	370	$ 22,502,330
1993	169,627,545	171,729,465	91,245,640	250,111,370	57	8,653,500	389	31,042,940
1994	174,939,080	181,513,605	91,870,360	264,582,325	47	6,148,062	389	31,868,121
1995	184,782,915	183,457,365	94,694,955	273,545,325	69	20,197,922	374	28,376,039
1996	193,664,120	190,051,655	99,088,555	284,627,220	57	16,534,306	434	35,333,969
1997	198,422,555	197,422,425	102,373,480	293,471,500	67	49,156,715	395	32,300,753
1998	209,356,877	209,620,835	106,223,565	312,754,147	93	24,457,452	433	36,886,540
1999	223,451,645	219,649,560	113,539,890	329,561,315	77	27,782,613	407	34,760,902
2000	273,005,900	220,418,350	131,856,605	361,567,645	49	20,073,991	414	34,599,063
2001	284,012,085	234,256,335	135,668,170	382,600,250	82	27,736,995	433	35,428,006

Sources:

(1) Estimated actual value listed on Table 4

(2) Terrebonne Parish Assessor's Grand Recapitulation of the Assessment Rolls.

(3) Terrebonne Parish Planning and Zoning, Permits and Inspections Department.

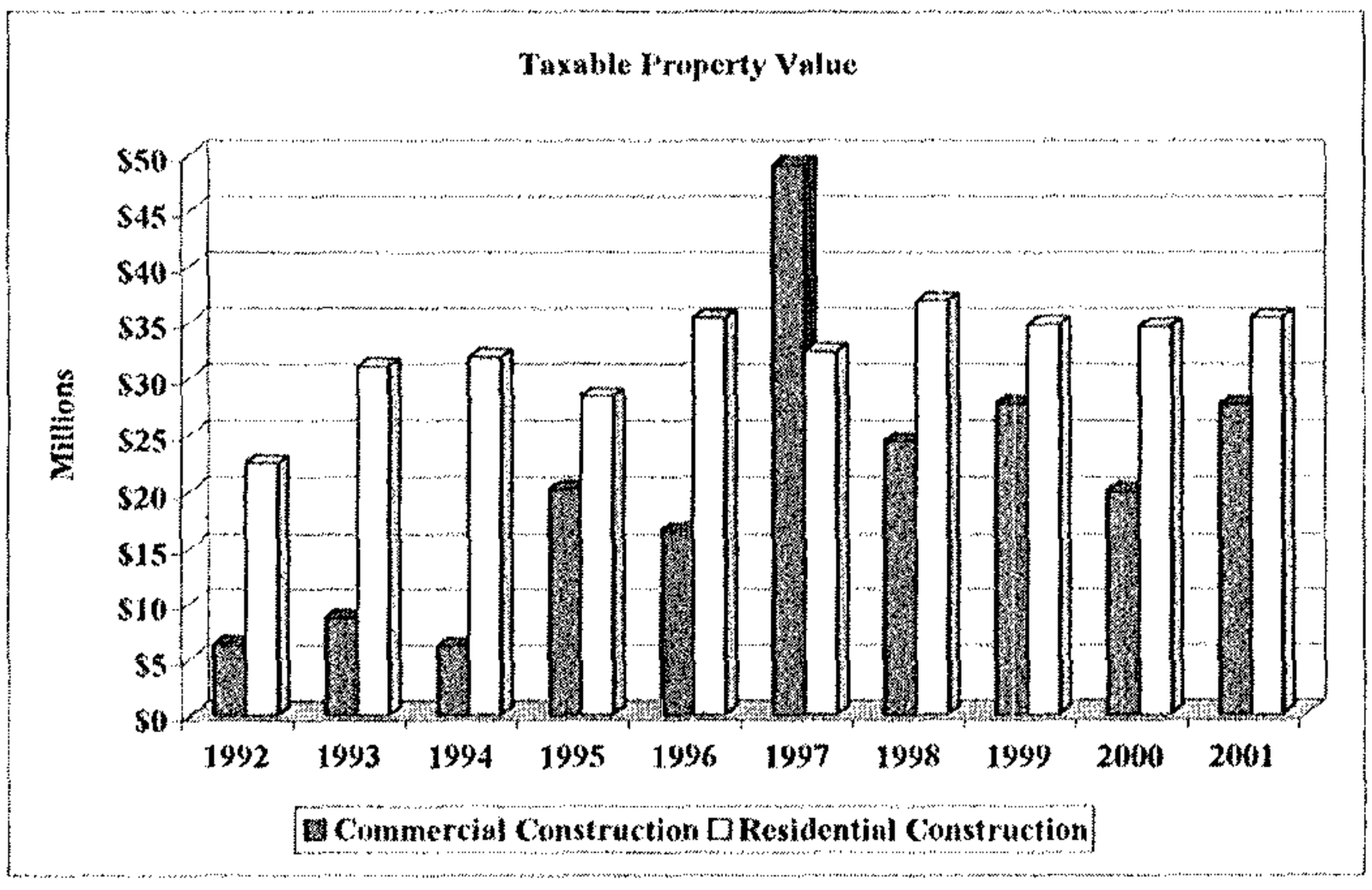


Table 15

MISCELLANEOUS STATISTICS

Terrebonne Parish Consolidated Government

December 31, 2001

(UNAUDITED)

Description:

Terrebonne Parish has a total of 2,067 square miles - 987 square miles of land and 1,070 square miles of water. It is located in the south central portion of the state, bounded by the Gulf of Mexico on the south, Lafourche Parish on the north and east, and Assumption and St. Mary parishes on the west. Terrebonne Parish is in the 32nd Judicial District; 6th Supreme Court District; 20th Senatorial District; 3rd Congressional District; 5th Public Service Commission District and the 1st Circuit Court of Appeals, State of Louisiana.

Population:

	1970 Census	1980 Census	1990 Census	2000 Census
City of Houma	30,922	32,602	30,495	32,393
Urbanized Area		65,780	65,879	69,583
Terrebonne Parish	76,049	94,393	96,982	104,503

Population Characteristics:

75.7% White, 18.5% Black, 4.9% American Indian, and 0.9% Other.

Source: Houma-Terrebonne Chamber

Per Capita Personal Income:

	1997	1998	1999	2000	2001
United States	$25,874	$27,322	$28,542	$29,469	$30,271
Louisiana	21,208	22,351	22,839	23,090	24,084
Terrebonne Parish	19,397	20,774	20,107	20,894	N/A

Source: U.S. Department of Commerce, Bureau of Economic Analysis

Effective Buying Income:

Median Household: Terrebonne Parish $32,696

Source: New Strategist Publications, Inc.

Labor Analysis (Annual Average Figures):

Year	Average Labor Force	Average Unemployment
1992	37,700	10.60%
1993	40,100	7.00%
1994	42,100	7.10%
1995	43,500	6.70%
1996	44,500	5.40%
1997	46,700	4.30%
1998	50,000	3.50%
1999	50,800	4.20%
2000	48,300	3.90%
2001	48,300	3.80%

Source: Louisiana Department of Labor

Continued

MISCELLANEOUS STATISTICS

Terrebonne Parish Consolidated Government

December 31, 2001

(UNAUDITED)

Average Weekly Wage Scale 2000 (Latest available):

All Establishments	$557.00
Manufacturing	$690.77

Source: Louisiana Department of Labor

Household Units/Households:

Household Units:	
Terrebonne Parish	39,928
City of Houma	12,514
Households:	N/A

Source: 2000 U. S. Census

New Building Permits (2001):

Type	Units	Cost
Residential	433	$35,428,006
Commercial	82	27,736,995
Totals	515	$63,165,001

Source: Terrebonne Parish Planning and Zoning, Permits and Inspection Department

Major Employers in Terrebonne Parish:

Company Name	Product or Service	Employees
Terrebonne Parish School Board	Education	2,400
Terrebonne General Medical Center	Medical services	1,578
Terrebonne Parish Consolidated Government	Government	1,300
Pride Offshore	Oil field service	1,100
Leonard J. Chabert Medical Center	Medical services	930
Diocese of Houma-Thibodaux	Catholic education	800
North American Fabricators	Steel fabrication	690
Halliburton Services	Oil field services	649
Wal-Mart	Discount Department Store	532
Gulf Island Fabrication	Steel fabrication	481

Source: Houma-Terrebonne Chamber

Continued

MISCELLANEOUS STATISTICS

Terrebonne Parish Consolidated Government

December 31, 2001

(UNAUDITED)

Average Employment for Employers Subject to the Louisiana Employment Security Law:

Classification	Average 2001*
Agriculture, Forestry, Fishing, and Hunting	220
Mining	6,164
Utilities	188
Construction	3,275
Manufacturing	4,575
Wholesale Trade	1,835
Retail Trade	6,455
Transportation and Warehousing	2,631
Information	433
Finance and Insurance	1,090
Real Estate and Rental and Leasing	1,991
Professional, Scientific, and Tech. Serv.	1,228
Mgmt. of Companies and Enterprises	410
Adm. and Support and Waste Mgmt.	1,266
Educational Services	4,352
Health Care and Social Assistance	5,395
Arts, Entertainment, and Recreation	435
Accommodation and Food Services	3,944
Other Services	1,571
Public Administration	1,587
Total	49,045

* Latest available 3rd Quarter 2001

Source: Louisiana Department of Labor

Table 16

SCHEDULE OF INSURANCE IN FORCE - UTILITIES FUND

Terrebonne Parish Consolidated Government

December 31, 2001

(UNAUDITED)

Company	Type of Insurance	Amount	Expiration Date
National Union Fire Insurance Co. of Louisiana	Workers' Compensation Deductible: $300,000	Statutory	1-01-02
United States Fidelity Guaranty Company	General Liability Deductible: $500,000	1,000,000	1-01-02
Associated Electric and Gas Insurance Services, Ltd.	Excess Liability: Gas and Electric Utility Deductible: $200,000 General Liability Deductible: $500,000 Pollution Liability	10,000,000	1-01-02
United States Fidelity Guaranty Company	Auto Liability Deductible: $250,000	1,000,000	1-01-02
American International Specialty Insurance Company	Employment Practices Liability Deductible: $50,000	2,000,000	1-01-02
United States Fidelity Guaranty Company	Excess Public Officials and Employees Liability Deductible: $500,000	6,000,000	1-01-02
RLI	Excess Liability Deductible: $10,000	5,000,000	1-01-02
Hartford Steamboiler	Boiler and Machinery Policy Deductible (Power Plant): $100,000 Deductible (Water Treatment & Pumping): $25,000 Deductible (All Other Locations): $5,000	25,000,000	1-01-02
Royal Indemnity Company	* Commercial Property Deductible - $100,000	10,000,000	1-01-03
Lexington Insurance Company	* Commercial Property Excess of $10,000,000	15,000,000	1-01-03
Allianz Insurance Company	* Commercial Property Excess of $25,000,000	12,500,000	1-01-03
Lexington Insurance Company	* Commercial Property Excess of $25,000,000	10,000,000	1-01-03
Essex Insurance Company	* Commercial Property Excess of $25,000,000	2,500,000	1-01-03
Royal Indemnity Company	* Commercial Property Excess of $50,000,000	50,000,000	1-01-03

* Two percent (2%) of the value at the time of loss of each separate building with respect to named storm losses only.

Table 17

SCHEDULE OF UTILITY CUSTOMERS - URBAN SERVICES DISTRICT - UTILITIES FUND

Terrebonne Parish Consolidated Government

December 31, 2001

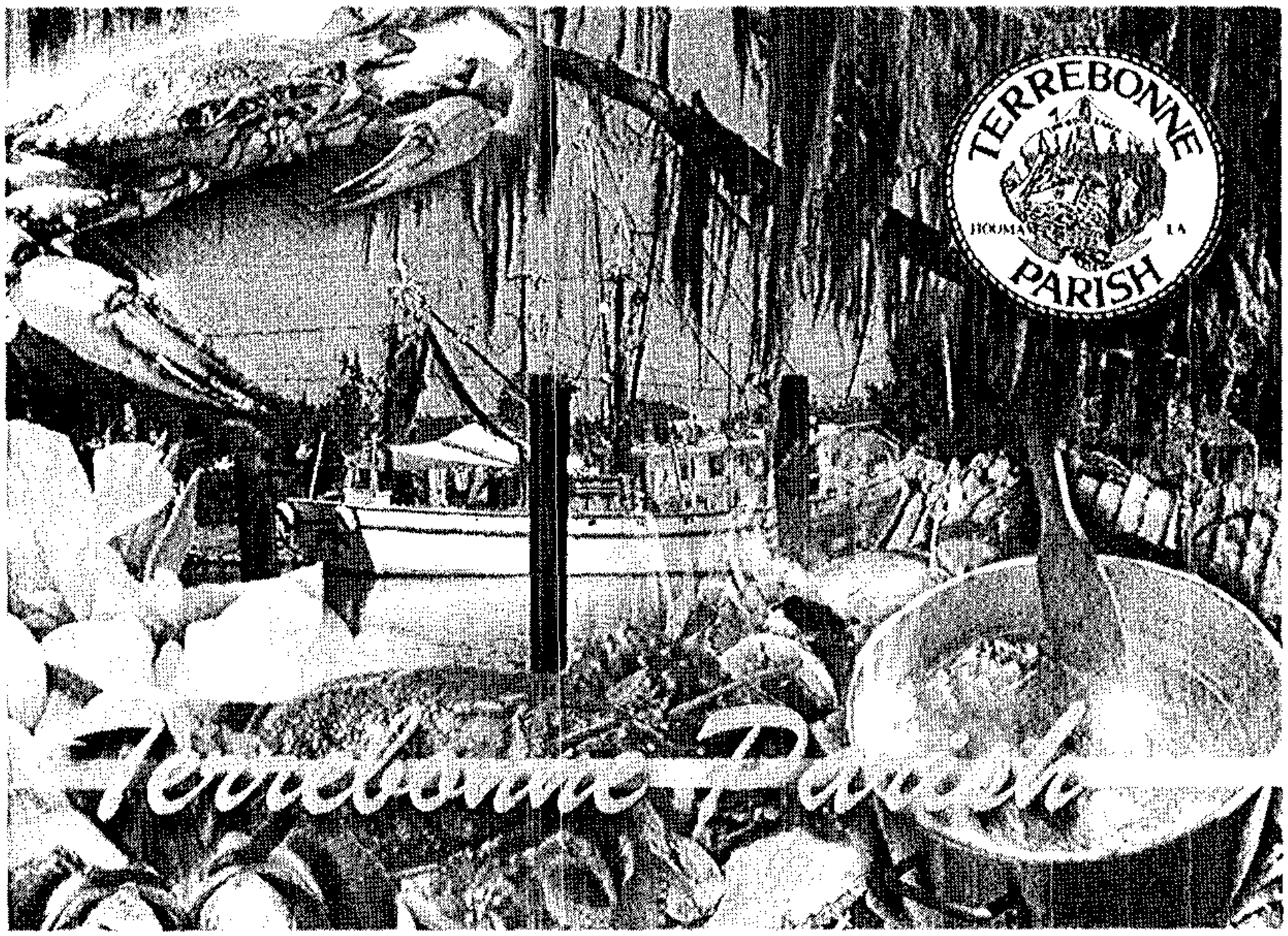
(UNAUDITED)

Records maintained by the Urban Services District indicated there were 18,339 utility customers at December 31, 2001 compared to 18,130 utility customers at December 31, 2000.

A comparison of the number of meters being serviced at December 31, 2001 and December 31, 2000, follows:

Department	December 31, 2001	December 31, 2000
Electric	10,695	10,486
Gas	14,089	14,091
Totals	24,784	24,577

There were no unmetered customers at December 31, 2001.



Terrebonne Parish Consolidated Government
Houma, Louisiana

Terrebonne Parish Consolidated Government

Single Audit Under OMB Circular A-133

Supplementary Financial Report

Terrebonne Parish Consolidated Government
(the Primary Government)

Houma, Louisiana

December 31, 2001

Supplementary Financial Report

Terrebonne Parish Consolidated Government
(the Primary Government)

December 31, 2001

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SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

Bourgeois Bennett

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS OF THE TERREBONNE PARISH CONSOLIDATED GOVERNMENT (THE PRIMARY GOVERNMENT) PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Parish President and the
Terrebonne Parish Council,
Houma, Louisiana.

We have audited the general-purpose financial statements of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana, as of and for the year ended December 31, 2001, and have issued our report thereon dated May 31, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City Court of Houma, District Attorney, Clerk of Court, Assessor, Bayou Cane Fire Protection District, Bayou Blue Fire Protection District and the Judicial District Court Law Clerk Fund. Those financial statements were audited by other auditors and our report on compliance and on internal control over financial reporting does not include these entities. Other component units of the Primary Government have separate Boards and accounting systems for which separate reports on compliance and internal control over financial reporting have been issued.

Compliance

As part of obtaining reasonable assurance about whether the Primary Government's general-purpose 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Primary Government's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Primary Government's general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 misstatements in amounts that would be material in relation to the general-purpose 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting, which we have reported to management of the Primary Government in a separate letter dated May 31, 2002.

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

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
May 31, 2002.

Bourgeois Bennett

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Parish President and the
Terrebonne Parish Council,
Houma, Louisiana.

Compliance

We have audited the compliance of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana, with the types of compliance requirements described in the U.S. 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, 2001. The Primary Government'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 Primary Government's management. Our responsibility is to express an opinion on the Primary Government'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 that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Primary Government'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 Primary Government's compliance with those requirements.

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In our opinion, the Primary Government complied, in all material respects, with the requirements referred to in the preceding paragraph that are applicable to each major federal programs for the year ended December 31, 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 01-1.

Internal Control Over Compliance

The management of the Primary Government 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 Primary Government'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 our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting, which we have reported to management of the Primary Government in a separate letter dated May 31, 2002.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of Primary Government as of and for the year ended December 31, 2001, and have issued our report thereon dated May 31, 2002. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
May 31, 2002.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Agriculture:			
Office of Rural Development:			
Housing Preservation Grant	10.433	HPG Funds - 99	$ 54,228
Pass-Through Program From:			
State Department of Education:			
Summer Food Service Program for Children	10.559	n/a	67,258
Total U.S. Department of Agriculture			121,486
U.S. Department of Transportation:			
Federal Transit Administration:			
Section 9 FTA	20.507	LA - 90 - X189 LA - 90 - X200 LA - 90 - X227 LA - 90 - X236	856,378
Pass-Through Programs From:			
State Department of Transportation and Development:			
Rural Transportation Program	20.509	741-99-0140/LA -18-X018 741-09-0141/LA -18-X019	61,377
Country Drive Widening	20.205	700-55-0102 & 742-55-0102/ STP3005(001 & 002)M	92,021
Westside Blvd. Widening	20.205	700-55-0104 & 742-55-0004/ STP3035(001 & 002)M	13,726
Hollywood Road Reconstruction	20.205	700-55-0101 & 742-55-0002/ STP3008(004 & 005)M	84,247
Boardwalk and Greenspace	20.205	744-55-0001 / ENH-0353(004)	207,786
Pass-Through Programs From:			
Louisiana Highway Safety Commission:			
Houma Police Department - Crash Data Entry	20.600	0159-11	1,607
Safe and Sober Campaign 2000/2001	20.600	0191-38	2,705
Safe and Sober Campaign 2001/2002	20.600	J702-03-110/N157-02-02-110	2,177
Subtotal Pass-Through Programs			465,646
Total U.S. Department of Transportation			1,322,024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Health and Human Services:			
Pass-Through Programs From:			
State Department of Health and Hospitals-			
Office of Addictive Disorders:			
Social Detox Program	93.959	351-100835 / CFMS#556712 69646 / CFMS#568082	184,616
State Department of Labor:			
Community Services Block Grant Program	93.569	2000P0073	228,665
State Department of Social Services-			
Office of Community Services:			
Energy Assistance - LIHEAP 2001	93.568	370-101002 / CFMS 565816	163,959
Temporary Assistance to Needy Families	93.558	G0101LATANF	54,428
Louisiana Housing Finance Agency:			
Energy Assistance - LIHEAP 2001	93.568	75-2-1502	126,313
Lafourche Parish Council:			
Head Start Program	93.600	Delegate Agency Agreement	765,921
Total U.S. Department of Health and Human Services			1,523,902
U.S. Department of Housing and Urban Development:			
Office of Economic Development:			
Youth Build Program	14.243	Y-99-IM-LA-0008	270,099
Community Development Block Grants:			
Entitlement Grant	14.218	B-99-MC-22-0011 B-00-MC-22-0011	1,673,564
HOME Investment Partnership Program	14.239	M-98-UC-22-0209 M-99-UC-22-0209 M-00-UC-22-0209 M-01-UC-22-0209	640,225
Lower-Income Housing Assistance Program- Voucher Program	14.871	FW-2231	2,040,794
Subtotal Direct Programs			4,624,682
Pass-Through Program From:			
State Department of Social Services:			
Office of Community Services:			
Emergency Shelter Grants Program	14.231	370-000823/CFMS 547063 (99) 370-100942/559275 (00)	147,452
Total U.S. Department of Housing and Urban Development			4,772,134

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Energy:			
Pass-Through Programs From:			
State Department of Social Services-			
Office of Community Services:			
Weatherization Assistance Program:			
LIHEAP/PVE/DOE 2000-2003	81.042	CFMS 557517/370-000903	4,692
Louisiana Housing Finance Agency:			
Weatherization Assistance Program			
LIHEAP/PVE/DOE 2001-2002	81.042	7/01/01 - 3/31/02	5,997
Total U.S. Department of Energy			10,689
U.S. Department of Federal Emergency Management Agency:			
Pass-Through Programs From:			
State Office of Emergency Preparedness:			
Emergency Food and Shelter Grant	83.523	19-3700-00/LRO#005	12,341
State and Local Assistance Program	83.552	EMT-2001-GR-0002	178,887
Schriever Pump Station	83.548	HMGP-1049-109-0001	210,077
Tropical Storm Allison	83.544	1380 DR-LA	679,136
Total U.S. Department of Federal Emergency Management Agency			1,080,441
U.S. Department of Labor:			
Pass-Through Program From:			
LAT Workforce Investment Board, Inc.:			
Welfare to Work and WIA Adult and Youth Contract	17.255	L009	50,076
U.S. Department of Justice:			
Office of Justice Programs:			
Local Law Enforcement Block Grants Program	16.592	2000-LB-VX-1124 2001-LB-VX-0471	25,882
U.S. Department of Commerce:			
Economic Development Administration:			
Airport Sewerage for Thunderbird Road	11.300	08-01-03394	478,725
Pass-Through Program From:			
State Department of Natural Resources:			
Terrebonne Parish Local Coastal Program	11.419	435-100326/CFMS 567210/DNR No. 2533-01-07	59,066
Total U.S. Department of Commerce			537,791

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Award/ Pass-Through Entity Identifying Number	Federal Expenditures*
U.S. Department of Environmental Protection Agency:			
Pass-Through Program From:			
State Department of Natural Resources:			
Houma Navigational Canal Secondary Impact Study	66.461	2519-01-02 / CFMS #574115 CO-986494-01	39,000
Total Expenditures of Federal Awards			$ 9,483,425

* Federal expenditures represent total expenditures for the program. Those expenditures may include amounts reimbursed by state and/or local matches.

See accompanying notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Terrebonne Parish Consolidated Government
(the Primary Government)

December 31, 2001

Note 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Terrebonne Parish Consolidated Government (the Primary Government) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.

We did not audit the following discretely presented component unit financial statements which received federal awards: Terrebonne General Medical Center. This financial statement was audited by another auditor. Terrebonne General Medical Center, and Terrebonne Association for Retarded Citizens, Inc. received federal funds but were not required to be audited under the Single Audit Act. A separate report was issued on Terrebonne Council on Aging, Inc. as required under the Single Audit Act.

Note 2 - FINDING OF NONCOMPLIANCE

A finding of noncompliance is disclosed in the accompanying schedule of findings and questioned costs as finding 01-1. The potential reimbursement effect of the finding is not ascertainable.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes __X__ no
- Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

b) Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes __X__ no
- Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes __X__ none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? __X__ yes _____ no

c) Identification of Major Programs:

CFDA Number(s)	Name of Federal Program
11.300	Airport Sewerage for Thunderbird Road
14.218	Community Development Block Grants
14.239	HOME Investment Partnership Program
20.507	Section 9 FTA
83.544	Tropical Storm Allison
93.600	Head Start Program

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section I Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish between type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	____ yes __X__ no

Section II Financial Statement Findings

No financial statement findings were noted during the audit of the general-purpose financial statements for the year ended December 31, 2001.

Section III Federal Award Findings and Questioned Costs

01-1 **Information on the federal program:**

Federal Grantor - U. S. Department of Transportation

Program Title - Section 9 FTA

Federal CFDA Number - 20.507

Federal Award/Pass-Through Entity Identifying Number - LA-90-X189
LA-90-X200
LA-90-X227

Criteria - Regulations require that Financial Status Reports be submitted quarterly due the last day of the following month after the quarter.

Condition - Report SF-269, *Financial Status Report*, for the first quarter for Grant X-189 and X-200 and the third quarter report for Grant X-200 and X-227 were submitted late.

Questioned Costs - None noted.

Context - N/A

Section III Federal Award Findings and Questioned Costs (Continued)

01-1 **Information on the federal program:** (Continued)

Effect - The Parish's funding could be jeopardized.

Cause - The department responsible for preparing and submitting these reports had staff turnover during the year.

Recommendation - Implement controls that would ensure that all grant and contract requirements are met.

Views of Responsible Officials of the Auditee when there is Disagreement with the Finding, to the Extent Practical - None.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section I Internal Control and Compliance Material to the Primary Government's General-Purpose Financial Statements

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 2000.
No reportable conditions were reported during the audit for the year ended December 31, 2000.

Compliance

No compliance findings material to the Primary Government general-purpose financial statements were noted during the audit for the year ended December 31, 2000.

Section II Internal Control and Compliance Material to Federal Awards

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 2000.

Compliance/Internal Control

00-1 **Information on the federal program:**

Federal Grantor - U.S. Department of Housing and Urban Development

Program Title - Community Development Block Grant

Federal CFDA Number - 14:218

Federal Award/Pass-Through Entity Identifying Number - B-98-MC-22-0011

Condition - While performing eligibility testing for the Housing Rehabilitation Program, it was noted that one participant was deemed not to be income eligible.

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section II Internal Control and Compliance Material to Federal Awards (Continued)

Compliance/Internal Control (Continued)

00-1 (Continued)

Recommendation - Implement controls that would require a second review of participant files, one of which would be recalculation of income and verification that income falls within the income guidelines.

Current Status - This recommendation was adopted. No similar findings were noted in the 2001 audit.

00-2 **Information on the federal program:**

Federal Grantor - U. S. Department of Commerce

Program Title - Extension of Dickson Road at Woodlawn Industrial Park

Federal CFDA Number - 11.300

Federal Award/Pass-Through Entity Identifying Number - 08-01-03141

Condition - The bid specifications for the Dickson Road Project includes a clause addressing Minimum Wages as it related to the Davis-Bacon Act. The Parish did not receive from the contractor certified payrolls indicating that laborers and mechanics were paid the prevailing wage rates established by the Department of Labor for the locality at the time of the construction payroll. Therefore, the Parish could not monitor compliance with the Davis Bacon-Act.

Recommendation - Implement controls that would ensure that all grant and contract requirements are met.

Current Status - This recommendation was adopted. No similar findings were noted in the 2001 audit.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section II Internal Control and Compliance Material to Federal Awards (Continued)

Compliance/Internal Control (Continued)

00-3 **Information on the federal program:**

Federal Grantor - U. S. Department of Transportation

Program Title - Section 9 FTA

Federal CFDA Number - 20.507

Federal Award/Pass-Through Entity Identifying Number - LA-90-X189
LA-90-X200

Condition - Report SF-269, *Financial Status Report* was not prepared and submitted for the third quarter. All other quarters were submitted late except for the second quarter report for the LA-90-X189 award.

Recommendation - Implement controls that would ensure that all grant and contract requirements are met.

Current Status - There is a similar finding noted in the 2001 audit. See Finding 01-1.

00-4 **Information on the federal program:**

Federal Grantor - U. S. Department of Housing and Urban and Development

Program Title - Community Development Block Grant

Federal CFDA Number - 14.218

Federal Award/Pass-Through Entity Identifying Number - B-XX-MC-22-0011

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section II Internal Control and Compliance Material to Federal Awards (Continued)

Compliance/Internal Control (Continued)

00-4 (Continued)

Condition - As of June 2001, the required Annual Performance and Evaluation Report was not complete and submitted.

Recommendation - Implement controls that would ensure that all grant reporting requirements are met.

Current Status - This recommendation was adopted. No similar finding were noted in the 2001 audit.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 2000.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section I Internal Control and Compliance Material to the Primary Government's General-Purpose Financial Statements

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 2001. No reportable conditions were reported during the audit for the year ended December 31, 2001.

Compliance

No compliance findings material to the Primary Government's general-purpose financial statements were noted during the audit for the year ended December 31, 2001.

Section II Internal Control and Compliance Material to Federal Awards

Internal Control

No material weaknesses were noted during the audit for the year ended December 31, 2001.

Compliance

01-1 **Recommendation** - Implement controls that would ensure that all grant and contract requirements are met.

Management's Corrective Action - Financial Status Reports for active grants are now filed timely. Staff turnover in the latter part of 2000 necessitated employee training in 2001 during peak audit and budget seasons, creating a delay in completing reports. However, compilation procedures, including the use of a spreadsheet application to track costs separately by grant for the entire respective grant periods, have been modified to expedite timely submittal of reports on a quarterly basis. If the oversight agency has questions regarding this plan, please call Jamie Elfert, Parish Controller, at (985) 873-6453.

MANAGEMENT'S CORRECTIVE ACTION PLAN
(Continued)

Terrebonne Parish Consolidated Government
(the Primary Government)

For the year ended December 31, 2001

Section III Management Letter

01-1 **Recommendation** - We recommend that one person be designated as a central person in charge of construction grants. This person should be involved in the grant process from the application process through the close out of the grant. These responsibilities would include communicating the necessary information to other employees responsible for grant compliance and request for reimbursements as well as verifying that the employees are performing such duties. A form should be developed that would be completed for each grant detailing reimbursement procedures, eligible costs, compliance requirements and other information that is deemed important for the particular grant.

Management's Corrective Action - The Contracts Coordinator will make a copy of invoices as they come in. As she sets us the invoice for payment, she will type the request letter dating it in advance with the payselect date. She will then mail out the request letter with the proper back up after they invoice has been paid.