

In the opinion of Bond Counsel, under existing law, the interest on the Bonds is excluded from gross income for Federal income tax purposes, and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; it should be noted, however, for the purpose of computing the alternative minimum tax imposed on certain corporations, such interest is taken into account in determining adjusted current earnings, as provided in Appendix "G." See "Tax Exemption" herein. Under the provisions of Chapter 1 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, interest on the Bonds owned by corporations or residents of the State of Louisiana is exempt from Louisiana state income taxation to the extent such interest is exempt from federal income taxation, as provided in Appendix "G" herein.

\$2,900,000
LIMITED TAX BONDS, SERIES 2014

PARISH OF TERREBONNE, STATE OF LOUISIANA

Dated: Date of Delivery

Due: July 1, 2015 to July 1, 2034

The referenced Bonds of the Parish of Terrebonne, State of Louisiana (the "Issuer") are being initially issued in fully registered form without coupons in denominations of \$5,000 each, or any integral multiple thereof within a single maturity, and when issued will be initially registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository for the Bonds (the Securities Depository). **Purchasers of the Bonds will not receive certificates representing their interest in the Bonds purchased.** Purchases of the Bonds may be made only in book-entry form in authorized denominations by credit to participating broker-dealers and other institutions on the books of DTC as described herein. Principal of and interest on the Bonds will be payable by The Bank of New York Mellon Trust Company, N.A., in the City of Baton Rouge, Louisiana, or any successor paying agent (the "Paying Agent") to DTC, which will remit such payments in accordance with its normal procedures, as described herein. Interest on the Bonds is payable on January 1, 2015, and semiannually thereafter on July 1 and January 1 of each year. See "BOOK-ENTRY ONLY SYSTEM" herein.

The Bonds maturing July 1, 2025, and thereafter, will be callable for redemption by the Issuer in full or in part, at any time on or after July 1, 2024, and if less than a full maturity, then by lot within such maturity on any Interest Payment Date on or after July 1, 2024 at the principal amount thereof plus accrued interest to the date of redemption. Bonds are not required to be redeemed in inverse order of maturity. The Bonds are also subject to mandatory redemption as set forth herein.

The Bonds are being issued under the authority conferred by Section 1430 of Title 39 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority, and are secured by and payable solely from an irrevocable pledge and dedication of the funds to be derived by the Issuer from the levy and collection of a special tax of three and nine hundredth (3.09) mills (1.55 mills within the City of Houma) (such rate being subject to adjustment from time to time due to reassessment) within the Issuer authorized to be levied each year on all property subject to taxation within the corporate boundaries of the Issuer. The Bonds are being issued for the purpose of (i) constructing a sports complex and (ii) paying the costs of issuance of the Bonds.

MATURITY SCHEDULE
(Base CUSIP No. _____)

<u>Due</u> <u>July 1</u>	<u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Price or</u> <u>Yield</u>	<u>CUSIPs</u>	<u>Due</u> <u>July 1</u>	<u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Price or</u> <u>Yield</u>	<u>CUSIPs</u>
2015	\$ 95,000	___%	___%	___	2025	\$145,000	___%	___%	___
2016	95,000	___%	___%	___	2026	150,000	___%	___%	___
2017	100,000	___%	___%	___	2027	155,000	___%	___%	___
2018	105,000	___%	___%	___	2028	165,000	___%	___%	___
2019	110,000	___%	___%	___	2029	170,000	___%	___%	___
2020	115,000	___%	___%	___	2030	180,000	___%	___%	___
2021	120,000	___%	___%	___	2031	185,000	___%	___%	___
2022	125,000	___%	___%	___	2032	195,000	___%	___%	___
2023	130,000	___%	___%	___	2033	205,000	___%	___%	___
2024	135,000	___%	___%	___	2034	220,000	___%	___%	___

The Bonds are offered subject to the approving opinion of Foley & Judell, L.L.P., New Orleans, Louisiana. It is expected that the Bonds will be delivered in New Orleans, Louisiana, and will be available for delivery to DTC in New York, New York on or about July 8, 2014, against payment therefor.



The date of this Official Statement is _____, 2014. The cover page contains information for quick reference only. It is not a summary of this issue. Investors must read the entire Official Statement to obtain information essential to the making of an informed investment decision.

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This Preliminary Official Statement and the information contained herein are subject to completion or amendment. These securities may not be sold nor may an offer to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of such jurisdiction. As of its date, this Preliminary Official Statement has been deemed final by the Issuer for purposes of Rule 15c2-12 of the Securities and Exchange Commission.

NO DEALER, BROKER, SALESPERSON OR OTHER PERSON HAS BEEN AUTHORIZED BY THE TERREBONNE PARISH COUNCIL OF THE PARISH OF TERREBONNE, STATE OF LOUISIANA (THE “GOVERNING AUTHORITY”), THE GOVERNING AUTHORITY OF THE PARISH OF TERREBONNE, STATE OF LOUISIANA (THE “ISSUER”), TO GIVE ANY INFORMATION OR TO MAKE ANY REPRESENTATIONS WITH RESPECT TO THE OBLIGATIONS HEREIN DESCRIBED OTHER THAN THOSE CONTAINED IN THIS OFFICIAL STATEMENT, AND IF GIVEN OR MADE, SUCH OTHER INFORMATION OR REPRESENTATIONS MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED BY THE GOVERNING AUTHORITY. THE INFORMATION SET FORTH HEREIN HAS BEEN OBTAINED FROM SOURCES WHICH ARE BELIEVED TO BE RELIABLE BUT IS NOT GUARANTEED AS TO ACCURACY OR COMPLETENESS. THE INFORMATION AND EXPRESSIONS OF OPINION HEREIN ARE SUBJECT TO CHANGE WITHOUT NOTICE, AND NEITHER THE DELIVERY OF THIS OFFICIAL STATEMENT NOR ANY SALE MADE HEREUNDER SHALL UNDER ANY CIRCUMSTANCES CREATE ANY IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE AFFAIRS OF THE ISSUER SINCE THE DATE HEREOF.

THIS OFFICIAL STATEMENT IS BEING PROVIDED TO PROSPECTIVE PURCHASERS EITHER IN BOUND PRINTED FORM (“ORIGINAL BOUND FORMAT”) OR IN ELECTRONIC FORMAT ON THE FOLLOWING WEBSITE: <http://www.i-dealprospectus.com>. THIS OFFICIAL STATEMENT MAY BE RELIED UPON ONLY IF IT IS IN ITS ORIGINAL BOUND FORMAT OR AS PRINTED IN ITS ENTIRETY DIRECTLY FROM SUCH WEBSITE.

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OFFICIALS

TERREBONNE PARISH, STATE OF LOUISIANA

PARISH PRESIDENT

Michel H. Claudet

COUNCIL MEMBERS

Russell “Red” Hornsby, District 6, *Chairman*

Danny Babin, District 7, *Vice Chairman*

John Navy, District 1

Arlanda Williams, District 2

Greg C. Hood, District 3

Beryl Adams Amedée, District 4

Christa M. Duplantis-Prather, District 5

Dirk Guidry, District 8

“Pete” Lambert, District 9

CLERK OF THE COUNCIL

Charlette D. Poche

CHIEF FINANCIAL OFFICER

Jamie J. Elfert

COMPTROLLER

Donald J. Picou

DISTRICT ATTORNEY

Joseph L. Waitz, Jr.

PARISH ATTORNEY

Courtney Alcock

BOND COUNSEL

Foley & Judell, L.L.P.

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PRELIMINARY OFFICIAL STATEMENT

\$2,900,000

LIMITED TAX BONDS, SERIES 2014

PARISH OF TERREBONNE, STATE OF LOUISIANA

INTRODUCTION

This Official Statement of the Parish of Terrebonne, State of Louisiana (herein sometimes referred to either as the “Issuer” or the “Parish”) provides information with respect to the referenced bonds (the “Bonds”). This Official Statement contains summaries of certain provisions of the ordinance to be adopted by the Terrebonne Parish Council of the Parish of Terrebonne, State of Louisiana (the “Governing Authority”) on May 28, 2014 (the “Bond Ordinance”), pursuant to which the captioned Bonds are being issued.

The Parish was created in 1822. The Parish and the City of Houma are governed by a consolidated government operating under a special charter. The Parish is located on the Gulf of Mexico in southern Louisiana. The total area of the Parish is approximately 1,894.04 square miles and is one of the largest parishes in size in the State of Louisiana (the “State”), although the land area has diminished over the past several decades due to coastal erosion.

Brief descriptions of the Issuer, the referenced Bonds, the Bond Ordinance, the Act (hereinafter defined) and other proceedings are contained in this Official Statement, and reference to such matters is qualified by reference to such entity, act, ordinance, or proceeding so referred to or summarized.

Additional information about the Parish is included in Appendix “A” hereto. Audited financial statements of the Governing Authority for the year ended December 31, 2012 are included in Appendix “B” hereto. The unaudited financial statements for the year ended December 31, 2013 are included in Appendix “C”. The proposed form of opinion of Foley & Judell, L.L.P., Bond Counsel, is included in Appendix “G” hereto.

Reference in this Official Statement to owner, holder, registered owner, Bondholder or Bondowner means the registered owner of the Bonds determined in accordance with the Bond Ordinance.

Maps of the Parish and the surrounding area are included before Appendix “A” hereto.

PURPOSE OF ISSUE

The Bonds are being issued for the purpose of (i) constructing a sports complex and (ii) paying the costs of issuance of the Bonds.

ESTIMATED SOURCES AND USES OF FUNDS

SOURCES	
Bond Principal	\$ _____
Original Issue Premium	_____
Total	\$ <u> </u>
USES	
Deposit to Construction Fund	\$ _____
Underwriter's Discount	_____
Costs of Issuance ⁽¹⁾	_____
Total	\$ <u> </u>

⁽¹⁾ Includes legal and required fees and costs and other issuance costs.

THE BONDS

Amount of Bonds Being Issued

Two Million Nine Hundred Thousand Dollars (\$2,900,000) of Bonds of the Parish are being issued.

Date of Bonds

The Bonds are dated as of the date of delivery, which is anticipated to be July 8, 2014.

Authority for Bonds

The Bonds are authorized under the provisions of Section 1430 of Title 39 of the Louisiana Revised Statutes of 1950, as amended (the "Act"), and other constitutional and statutory authority.

Security for the Bonds

Limited *ad valorem* taxation. The Bonds are secured by and payable from the irrevocable pledge and dedication of the funds to be derived from the levy and collection of a 3.09 mills special ad valorem tax (1.55 mills within the City of Houma), such rate being subject to adjustment from time to time due to reassessment, which the Issuer is authorized to impose and collect in each year (the "Tax"), authorized by Article VI Section 26(A) of the Louisiana Constitution of 1974. See "PROVISIONS RELATING TO THE SECURITY FOR THE BONDS-Tax Rate Adjustment" herein.

Security Interest

The Issuer in the Bond Ordinance pledges the revenues of the Tax as security for the Bonds. (See "THE BONDS - Security for the Bonds" herein.) Pursuant to Section 39:1430.1 of the Louisiana Revised Statutes of 1950, as amended, the revenues of the Tax so pledged and then or thereafter received by the Issuer or Paying Agent shall be subject to the lien of such pledge. The lien of the Bondholders on the revenues of the Tax is a first priority lien, and no filing is required under Chapter 9 of the Uniform Commercial Code as enacted in the State of Louisiana ("Chapter 9").

Section 39:1430.1 of the Louisiana Revised Statutes of 1950, as amended, states in pertinent part as follows:

Any pledge of and grant of security interest in taxes, income, revenues, monies, ... or receipts ... made by a public entity in connection with the issuance of securities shall be valid, binding, and perfected from the time when the pledge is made. The taxes, income, revenues, monies ... or receipts ... so pledged and then held or thereafter received by the public entity or any fiduciary shall immediately be subject to the lien of such pledge and security interest without any physical delivery thereof or further act, and the lien of such pledge and security interest shall be first priority and valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the public entity, whether or not such parties have notice thereof.... No filing with respect to such pledge and security interest made by a public entity need be made under Chapter 9 ... for the perfection or priority of such pledge and security interest.

Average Life

The average life of the Bonds is approximately 11.948* years from their dated date.

Form and Denomination

The Bonds are initially issuable as fully registered bonds in “book-entry” only form and registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York (“DTC”). DTC will act as securities depository for the Bonds, and purchasers of the Bonds will not receive certificates representing their interest in the Bonds purchased. (See “BOOK-ENTRY ONLY SYSTEM.”) The Bonds are being issued in the denomination of Five Thousand Dollars (\$5,000) or any integral multiple thereof within a single maturity.

Maturities; Interest Payment Dates

The Bonds mature on July 1 in the years and in the principal amounts indicated on the cover page of this Official Statement and bear interest from the dated date of the Bonds, payable on January 1 and July 1 of each year, commencing January 1, 2015 (each an “Interest Payment Date”), at the rates per annum indicated on the cover page hereof. The Bonds shall bear interest from the date thereof or from the most recent Interest Payment Date to which interest has been paid or duly provided for.

Sinking Fund

For the payment of the principal of and the interest on the Bonds and any additional parity bonds, there shall be established and maintained a special fund known as "Limited Tax Revenue Bonds (2014) Sinking Fund" (the "Sinking Fund"), said Sinking Fund being established and maintained with the regularly designated fiscal agent bank of the Issuer. The Issuer shall deposit in the Sinking Fund at least two (2) days in advance of the date on which each payment of principal and/or interest on the Bonds falls due, funds fully sufficient to promptly pay the maturing principal and/or interest so falling due on such date. The depository for the Sinking Fund shall transfer from the Sinking Fund to the Paying Agent funds fully sufficient to pay promptly the principal and interest falling due on such date.

* Preliminary. Subject to change.

It shall be specifically understood and agreed, however, and this provision shall be a part of this contract, that after the funds have been budgeted out of the revenues of the Tax for any year sufficient to pay the principal and interest on the Bonds herein authorized for that year, and all required amounts for that year have been deposited in the aforesaid Sinking Fund established for the Bonds, then any annual revenues of the Tax remaining in that year shall be free for expenditure by the Issuer for the purposes for which the Tax was authorized by the voters.

All moneys deposited with the regularly designated fiscal agent bank or banks of the Issuer or the Paying Agent under the terms of the Ordinance shall constitute sacred funds for the benefit of the Owners of the Bonds, and shall be secured by said fiduciaries at all times to the full extent thereof in the manner required by law for the securing of deposits of public funds.

All or any part of the moneys in the Sinking Fund shall, at the written request of the Issuer, be invested in accordance with the provisions of the laws of the State of Louisiana.

Parity Bonds

The Issuer shall issue no other bonds or obligations of any kind or nature payable from or enjoying a lien on the revenues of the Tax having priority over or parity with the Bonds, except that additional bonds may hereafter be issued on a parity with the Bonds, under the following conditions:

- (1) The Bonds authorized pursuant to the Bond Ordinance, or any part thereof, including the interest thereon, may be refunded, and the refunding bonds so issued shall enjoy complete equality of lien with the portion of the Bonds which is not refunded, if there be any, and the refunding bonds shall continue to enjoy whatever priority of lien over subsequent issues may have been enjoyed by the Bonds refunded; provided, however, that if only a portion of the Bonds outstanding is so refunded and the refunding bonds require total principal and interest payments during any year in excess of the principal and interest which would have been required in such year to pay the Bonds refunded thereby, then such Bonds may not be refunded without the consent of the Owner of the unrefunded portion of the Bonds issued (provided such consent shall not be required if such refunding bonds meet the requirements set forth in the Bond Ordinance).
- (2) Additional bonds may be issued on and enjoy a full and complete parity with the Bonds with respect to the revenues of the Tax, provided that the anticipated Tax revenues in the year in which the additional bonds are to be issued, as reflected in the budget adopted by the Issuer, must be at least three (3) times the combined principal and interest requirements for any calendar year on the Bonds and the said additional bonds.
- (3) Junior and subordinate bonds may be issued without restriction.

- (4) The Issuer must be in full compliance with all covenants and undertakings in connection with the Bonds and there must be no delinquencies in payments required to be made in connection therewith.
- (5) The additional bonds must be payable as to principal on July 1st of each year, commencing not more than two (2) years from the date thereof, and payable as to interest on January 1 and July 1 of each year.

Provisions Applicable if Book-Entry Only System is Terminated

General. Purchasers of Bonds will receive principal and interest payments, and may transfer and exchange Bonds, pursuant to the following provisions only if the book-entry only system is terminated. Otherwise, payments and transfers will be made only as described above under “Book-Entry Only System.”

Place of Payment. Principal of the Bonds is payable at the principal corporate trust office The Bank of New York Mellon Trust Company, N.A., in the City of Baton Rouge, Louisiana, or any successor thereto (the “Paying Agent”).

Payment of Interest. Upon discontinuation of the book-entry only system, interest on the Bonds will be payable by check mailed on or before the Interest Payment Date by the Paying Agent to the registered owner, determined as of the close of business on the 15th calendar day of the month next preceding an Interest Payment Date, whether or not such day is a Business Day (the “Record Date”), at the address of such registered owner as it appears on the registration books of the Paying Agent.

The person in whose name any Bond is registered at the close of business on the Record Date with respect to an Interest Payment Date (unless such Bond has been called for redemption on a redemption date which is prior to such Interest Payment Date) shall be entitled to receive the interest payable with respect to such Interest Payment Date notwithstanding the cancellation of such Bond upon any registration of transfer or exchange thereof subsequent to such Record Date and prior to such Interest Payment Date.

Provisions for Transfer, Registration and Assignment. The Bonds may be transferred, registered and assigned only on the registration books of the Paying Agent, and such registration shall be at the expense of the Issuer. A Bond may be assigned by the execution of an assignment form on the Bonds or by other instruments of transfer and assignment acceptable to the Paying Agent. A new Bond or Bonds of the same series will be delivered by the Paying Agent to the last assignee (the new registered owner) in exchange for such transferred and assigned Bonds after receipt of the Bonds to be transferred in proper form. Such new Bond or Bonds must be in the denomination of \$5,000 or any integral multiple thereof within a single maturity. Neither the Issuer nor the Paying Agent shall be required to issue, register the transfer of, or exchange (i) any Bond during a period beginning at the opening of business on the 15th day of the month next preceding an Interest Payment Date and ending at the close of business on the Interest Payment Date, or (ii) any Bond called for redemption prior to maturity during a period beginning at the opening of business fifteen (15) days before the date of the mailing of a notice of redemption of such Bonds and ending on the date of such redemption.

Redemption Provisions

Optional Redemption. The Bonds maturing July 1, 2025 and thereafter, will be callable for redemption by the Issuer in full or in part, at any time on or after July 1, 2024, and if less than a full maturity, then by lot within such maturity on any Interest Payment Date on or after July 1, 2024, at the principal amount thereof plus accrued interest to the date of redemption. The Bonds are not required to be redeemed in inverse order of maturity.

In the event a Bond is of a denomination larger than \$5,000, a portion of such Bond (\$5,000 or any multiple thereof) may be redeemed. Official notice of such call of any of the Bonds for redemption will be given by first class mail, postage prepaid, by notice deposited in the United States mails not less than thirty (30) days prior to the redemption date addressed to the registered owner of each Bond to be redeemed at his address as shown on the registration books of the Paying Agent.

Mandatory Redemption. The Term Bond maturing on July 1, 20__, shall be subject to mandatory sinking fund redemption on July 1 in the years and in the principal amounts set forth at a redemption price equal to 100% of the principal amount thereof, plus accrued interest thereon:

Year (July 1)	Principal Amount
20__	\$_____*

* Final Maturity.

Defeasance

If the Issuer shall pay or cause to be paid to the Owners of all Bonds then outstanding, the principal and interest to become due thereon, at the times and in the manner stipulated therein and in the Bond Ordinance, then the covenants, agreements and other obligations of the Issuer to the Owners shall be discharged and satisfied. In such event, the Paying Agent shall, upon the request of the Issuer, execute and deliver to the Issuer all such instruments as may be desirable to evidence such discharge and satisfaction and the Paying Agent shall pay over or deliver to the Issuer all moneys, securities and funds held by them pursuant to the Bond Ordinance which are not required for the payment of Bonds not theretofore surrendered for such payment.

Bonds or interest installments for the payment of which money shall have been set aside and shall be held in trust (through deposit by the Issuer of funds for such payment or otherwise) at the maturity date thereof shall be deemed to have been paid within the meaning and with the effect expressed above in this Section. Bonds shall be deemed to have been paid, prior to their maturity, within the meaning and with the effect expressed above in this Section if they have been defeased pursuant to Chapter 14 of Title 39 of the Louisiana Revised Statutes of 1950, as amended, or any successor provisions thereto.

BOOK-ENTRY ONLY SYSTEM

The Bonds initially will be issued solely in book-entry only form to be held in the system maintained by DTC. So long as such book-entry only system is used, only DTC will receive or have the right to receive physical delivery of the Bonds and Beneficial Owners will not be or be considered to be, and will not have any rights as, owners or holders of the Bonds under the Bond Ordinance.

The following information about the book-entry only system applicable to the Bonds has been supplied by DTC. The Issuer makes no representations, warranties or guarantees with respect to its accuracy or completeness.

1. The Depository Trust Company (“DTC”), New York, NY, will act as securities depository for the Bonds (the “Bonds”). The Bonds will be issued as fully-registered bonds registered in the name of Cede & Co. (DTC’s partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond will be issued for each maturity of the Bonds, in the aggregate principal amount of such maturity, and will be deposited with DTC.

2. DTC, the world's largest depository, is a limited-purpose trust company organized under the New York Banking Law, a “banking organization” within the meaning of the New York Banking Law, a member of the Federal Reserve System, a “clearing corporation” within the meaning of the New York Uniform Commercial Code, and a “clearing agency” registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC’s participants (“Direct Participants”) deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants’ accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation (“DTCC”). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly (“Indirect Participants”). DTC has Standard & Poor’s highest rating: AAA. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com and www.dtc.org.

3. Purchases of the Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC’s records. The ownership interest of each actual purchaser of each Bond (“Beneficial Owner”) is in turn to be recorded on the Direct and Indirect Participants’ records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations

providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

4. To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

6. Redemption notices shall be sent to DTC. If less than all of the Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the Record Date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and dividend payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from Issuer or Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the Issuer, subject to any

statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the Issuer or Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the Issuer or Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, the Bonds are required to be printed and delivered.

10. The Issuer may decide to discontinue use of the system of book-entry only transfers through DTC (or a successor securities depository). In that event, Bonds are required to be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the Issuer believes to be reliable, but the Issuer takes no responsibility for the accuracy thereof.

THE ISSUER AND THE UNDERWRITER CANNOT AND DO NOT GIVE ANY ASSURANCES THAT THE DTC PARTICIPANTS OR THE INDIRECT PARTICIPANTS WILL DISTRIBUTE TO THE BENEFICIAL OWNERS OF THE BONDS (i) PAYMENTS OF PRINCIPAL OF OR INTEREST AND PREMIUM, IF ANY, ON THE BONDS; (ii) CONFIRMATION OF BENEFICIAL OWNERSHIP INTERESTS IN BONDS; OR (iii) REDEMPTION OR OTHER NOTICES SENT TO DTC OR CEDE & CO., ITS NOMINEE, AS THE REGISTERED OWNERS OF THE BONDS, OR THAT THEY WILL DO SO ON A TIMELY BASIS OR THAT DTC, DTC PARTICIPANTS OR INDIRECT PARTICIPANTS WILL SERVE AND ACT IN THE MANNER DESCRIBED IN THIS OFFICIAL STATEMENT. THE CURRENT "RULES" APPLICABLE TO DTC ARE ON FILE WITH THE SECURITIES AND EXCHANGE COMMISSION AND THE CURRENT "PROCEDURES" OF DTC TO BE FOLLOWED IN DEALING WITH DTC PARTICIPANTS ARE ON FILE WITH DTC.

NEITHER THE ISSUER NOR THE UNDERWRITER NOR THE PAYING AGENT WILL HAVE ANY RESPONSIBILITY OR OBLIGATIONS TO SUCH DTC PARTICIPANTS OR THE BENEFICIAL OWNERS WITH RESPECT TO (1) THE ACCURACY OF ANY RECORDS MAINTAINED BY DTC OR ANY DTC PARTICIPANT; (2) THE PAYMENT BY ANY DTC PARTICIPANT OF ANY AMOUNT DUE TO ANY BENEFICIAL OWNER IN RESPECT OF THE PRINCIPAL AMOUNT OR INTEREST OR PREMIUM, IF ANY, ON THE BONDS; (3) THE DELIVERY BY ANY DTC PARTICIPANT OF ANY NOTICE TO ANY BENEFICIAL OWNER WHICH IS REQUIRED OR PERMITTED UNDER THE TERMS OF THE BOND ORDINANCE TO BE GIVEN TO BONDHOLDERS; (4) THE SELECTION OF THE BENEFICIAL OWNERS TO RECEIVE PAYMENT IN THE EVENT OF ANY PARTIAL REDEMPTION OF THE BONDS; OR (5) ANY CONSENT GIVEN OR OTHER ACTION TAKEN BY DTC AS BONDHOLDER.

PROVISIONS RELATING TO THE SECURITY FOR THE BONDS

Assessment Procedures

All taxable property in Louisiana (the “State”) is required by law to be assessed annually at a percentage of its fair market value or use value by assessors elected for four year terms, except that public service property is assessed directly by the Louisiana Tax Commission (the “Tax Commission”). Property tax assessments are required to be equal and uniform throughout the State. Assessments fixed by the assessors are subject to review and revision by the Tax Commission which has the duty of equalizing and finally certifying the assessments. Prior to being certified, the tax rolls containing the assessments are open for public inspection and a local board of review is authorized to conduct public hearings thereon and to recommend changes to the Tax Commission.

The Constitution provides that the classifications of property subject to *ad valorem* taxation and the percentage of fair market value applicable to each classification for the purpose of determining assessed valuation are as follows:

	<u>Classifications</u>	<u>Percentages</u>
1.	Land	10%
2.	Improvements for residential purposes	10%
3.	Electric cooperative properties, excluding land	15%
4.	Public service properties, excluding land	25%
5.	Other Property	15%

The Constitution also provides that agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to be assessed at 10% of “use” value. Fair market values are determined by the assessors, subject to review and final certification by the Tax Commission.

Under the Constitution, each assessor is required to appraise all property within his Parish every four years. (A reappraisal was made for 2012 taxes.) To achieve uniformity in assessments, the Tax Commission has adopted guidelines for the assessors to follow in determining fair market values. The guidelines require real property to be reappraised and reassessed at least every four years; personal property, every year; intangible or incorporeal real or immovable property (defined in Louisiana Revised Statutes 47:2322 and 47:1702) at least every four years; intangible or incorporeal personal or movable property (defined in Louisiana Revised Statutes 47:1702), every year; and public service property shall be reassessed every year.

The Tax Commission is required by law to measure the level of appraisals or assessments and the degree of uniformity of assessments for each major class and type of property in each parish throughout the State. If the assessment levels of a parish or a district deviate by more than 10% from the percentage of fair market or use value required by the Constitution, the Tax Commission is required to order the assessor, within a period of one year to reappraise all property within the parish or a district or within one or more property classifications. The Tax Commission is to certify the assessments for the year in which the order is issued but the assessments for the following year shall not be certified until all deviations are corrected to conform to legal requirements.

All tax recipient agencies of *ad valorem* taxes of each and every parish of the State (the Parish of Orleans excepted), including the parish governing authority, school boards, levee districts, special districts, and municipalities, and all tax recipients of any nature whatsoever of *ad valorem* taxes in the parish, except municipalities which prepare their own tax rolls, are required to furnish the assessor and the legislative auditor the authorizing ordinances or resolutions and the tax rate to be applied to the assessed values for *ad valorem* tax purposes not later than June 1 of each year.

By law, the assessor must finish the preparation and listing on the assessment lists of all real and personal property on or before July 1 of each year. The assessor must file his completed tax roll with the Tax Commission on or before November 15 of each year.

The Tax Commission may change or correct any and all assessments of property for the purposes of taxation during the year. Such changes may be made at any time before the taxes levied have actually been paid.

Constitutional Amendments

At various times, the voters of the State have approved amendments to the Constitution that affect the assessed value of and the levy and collection of *ad valorem* taxes in political subdivisions, including the territory of the Issuer. Examples of recent amendments include a property tax assessment freeze for certain military and disabled persons, a property tax exemption for leased medical equipment, a municipal property tax exemption for motor vehicles, a property tax exemption for consigned art and an increase (from \$7,500 to \$15,000 of assessed valuation) in the homestead exemptions in a parish for 100% disabled veterans and their surviving spouses, if approved by majority vote in the parish. The Issuer cannot guarantee whether future amendments to the Constitution will be proposed or approved by voters.

Homestead Exemptions

Homestead exemptions are reductions in the assessed value of property applicable to owner-occupied residences. Under the Constitution, the homestead exemption for all homeowners is currently \$7,500 of assessed valuation, except that the homestead exemption for 100% disabled veterans and their surviving spouses is \$15,000.

Approximately 17.22% of the total assessed valuation of the Issuer for 2013 represents homestead exempt property. The tax levied to service the Bonds will be subject to homestead exemption.

Tax Rate Adjustment

The Constitution, and other statutory authority supplemental thereto, provide that the total amount of *ad valorem* taxes collected (*except for general obligation bond millage*) by any taxing authority in a reassessment year (which occurs at least every four years), shall not be more or less than the total amount collected in the preceding year, solely because of reassessment, and millage rates must be increased or decreased to achieve this result. In case the millage rate is reduced, Louisiana Revised Statutes 47:1705 provides a procedure by which such millage may be readjusted upward to the prior authorized millage rate.

Tax Collection Procedures

Ad valorem tax bills are customarily mailed during November of each year and become due on or before December 31 in the calendar year they are assessed. Local taxes not paid and delinquent thirty days after the date upon which the tax is due, shall have added thereto an interest penalty as provided in Louisiana Revised Statutes 47:2127, which shall be collected by the tax recipient body, together with and in the same manner as the tax.

Taxpayers may pay their *ad valorem* taxes under protest by paying the full amount due and giving notice at the time of payment of their intention to file suit. The amount paid under protest is held in escrow (a) for 30 days pending initiation of a suit; otherwise such amount is surrendered and considered paid-in-full, or (b) if a suit is timely filed, until final judicial determination.

Taxpayers failing to pay assessed taxes subject their real or personal property to seizure and sale in the manner provided by law for judicial sales.

Tax Collections

The trend in revenues of the Tax securing the Bonds, which includes the City of Houma, is indicated below:

<u>Fiscal Year</u> <u>Ended (12/31)</u>	<u>Revenues</u>
1999	\$ 913,280
2000	1,002,651
2001	1,066,709
2002	1,111,399
2003	1,176,328
2004	1,275,864
2005	1,353,134
2006	1,473,795
2007	1,647,581
2008	1,954,849
2009	1,987,029
2010	2,043,584
2011	2,115,145
2012	2,213,460
2013	2,354,784

See Appendix “A” for additional information regarding the assessed value of property and the *ad valorem* tax collection record of the Issuer.

ESTIMATED COVERAGE

The highest estimated debt service requirements on the Bonds is the sum of \$224,950 for the fiscal year ending December 31, 2034. The Revenues of the Tax were approximately \$2,354,784 for the calendar year ended December 31, 2013. This amount will provide a coverage of approximately **10.46 times** the maximum debt service requirements on the Bonds in any future fiscal year. (For additional information, see Appendix “F” herein.) For purposes of this paragraph, “debt service requirements” include payments of principal and interest on the Bonds.

INVESTMENT CONSIDERATIONS

The purchase of the Bonds involves certain investment risks which are discussed throughout this Official Statement, and each prospective investor should make an independent evaluation of all information presented in this Official Statement in order to make an informed investment decision. Particular attention should be given to the factors described below which, among others, could affect the payment of debt service on the Bonds.

Future Changes in Laws

Various state and federal laws, constitutional provisions, and regulations apply to the obligations created by the issuance of the Bonds. There is no assurance that there will not be any change in, interpretation of, or addition to the applicable laws, provisions, and regulations which would have a material effect, directly or indirectly, on the affairs of the Issuer and the imposition of charges or fees, or the collection and expenditure of *ad valorem* taxes.

Difficulties in Enforcing Remedies

The remedies available to the owners of the Bonds upon an event of default under the Bond Ordinance are in many respects dependent upon judicial actions which are often subject to discretion and delay. Under existing constitutional and statutory law and judicial decisions, including specifically in the United States Bankruptcy Code, 11 U.S.C. § 101 et seq. (the “Bankruptcy Code”), the remedies described in the Bond Ordinance may not be readily available or may be limited. The various legal opinions delivered concurrently with the delivery of the Bonds will be qualified as to the enforceability of the various legal instruments by limitations imposed by general principles of equity and by bankruptcy, insolvency, reorganization, moratorium, or other similar laws affecting the rights of creditors generally.

The enforceability of the rights and remedies of the owners of the Bonds, and the obligations incurred by the Issuer in issuing the Bonds, are subject to the Bankruptcy Code and applicable bankruptcy, insolvency, reorganization, moratorium, or similar laws relating to or affecting the enforcement of creditors’ rights generally, now or hereafter in effect to the extent constitutionally applicable; equity principles which may limit the specific enforcement under State law of certain remedies; the exercise by the United States of America of the powers delegated to it by the federal Constitution; and the exercise of the sovereign police powers of the State or its governmental bodies. Consistent with the Contracts Clauses of the Louisiana and United States Constitutions, in a bankruptcy proceeding or due to the exercise of powers by the federal or State government, bondowners could be subject to judicial discretion and the interpretation of their rights in bankruptcy or otherwise, which consequently may entail risks of delay, limitation, or modification of their rights. Under current State law, no political subdivision of the State, including the Issuer, may file for protection under Chapter 9 of the Bankruptcy Code unless such filing is approved by the Louisiana State Bond Commission and the Governor and Attorney General of the State. Further, no political subdivision of the State, after filing for bankruptcy protection, may carry out a plan of readjustment of debts approved by the bankruptcy court until such plan is approved by the Louisiana State Bond Commission and the Governor and Attorney General of the State.

The obligations of the Issuer under the Bond Ordinance are secured on a parity with the Outstanding Parity Bonds, and will be secured on a parity with any additional parity bonds so that any proceeds that might be derived from the exercise of remedies would be required to be shared among the owners of the Bonds and the holders of any additional parity bonds.

Secondary Market

There is no guarantee that a secondary trading market will develop for the Bonds. Consequently, prospective bond purchasers should be prepared to hold their Bonds to maturity or prior redemption. Subject to applicable securities laws and prevailing market conditions, the Underwriter intends, but is not obligated, to make a market in the Bonds. As a result, Owners of the Bonds may be unable to dispose of the Bonds should they no longer desire to own the Bonds. The Underwriter cannot guarantee the liquidity of the Bonds; consequently, prospective purchasers of the Bonds should be prepared to hold such bonds until maturity.

If such secondary market exists after the issuance of the Bonds, events such as decreases in benchmark interest rate indices, downward revisions or withdrawals of ratings on the Bonds or the Issuer, and general market turmoil, among others, may adversely affect the value of the Bonds on such secondary market. The Underwriter cannot guaranty that the owner of a Bond will not experience a loss of value of such Bond prior to maturity.

Failure to Provide Ongoing Disclosure

The failure of the Issuer to comply with the continuing disclosure certificate described herein may adversely affect the transferability and liquidity of the Bonds and their market price. See “CONTINUING DISCLOSURE” herein.

Book-Entry

Persons who purchase Bonds through DTC Participants become creditors of the DTC Participant with respect to the Bonds. Records of the investors’ holdings are maintained only by the DTC Participant and the investor. In the event of the insolvency of the DTC Participant, the investor would be required to look to the DTC Participant’s estate and to any insurance maintained by the DTC Participant, to make good the investor’s loss. Neither the Issuer nor the Underwriter are responsible for failures to act by, or insolvencies of, the Securities Depository or any DTC Participant. See “BOOK-ENTRY ONLY SYSTEM” herein.

ADDITIONAL PROVISIONS OF THE BOND ORDINANCE

Bond Ordinance to Constitute Contract

In consideration of the purchase and acceptance of the Bonds by those who shall own the same from time to time, the provisions of the Bond Ordinance shall be a part of the contract of the Issuer with the Owners of the Bonds and shall be deemed to be and shall constitute a contract between the Issuer and the Owners from time to time of the Bonds. The provisions, covenants and agreements herein set forth to be performed by or on behalf of the Issuer shall be for the equal benefit, protection and security of the Owners of any and all of the Bonds, each of which Bonds, regardless of the time or times of its issue or maturity, shall be of equal rank without preference, priority or distinction over any other thereof except as expressly described in the Bond Ordinance.

Supplemental Ordinances Effective Without Consent of Owners

For any one or more of the following purposes and at any time from time to time, an ordinance supplemental hereto may be adopted, which, upon the filing with the Paying Agent of a certified copy thereof, but without any consent of Owners, shall be fully effective in accordance with its terms:

- (a) to add to the covenants and agreements of the Issuer in the Bond Ordinance other covenants and agreements to be observed by the Issuer which are not contrary to or inconsistent with the Bond Ordinance as theretofore in effect;
- (b) to add to the limitations and restrictions in the Bond Ordinance other limitations and restrictions to be observed by the Issuer which are not contrary to or inconsistent with the Bond Ordinance as theretofore in effect;
- (c) to surrender any right, power or privilege reserved to or conferred upon the Issuer by the terms of the Bond Ordinance, but only if the surrender of such right, power or privilege is not contrary to or inconsistent with the covenants and agreements of the Issuer contained in the Bond Ordinance;
- (d) to cure any ambiguity, supply any omission, or cure or correct any defect or inconsistent provision of the Bond Ordinance; or
- (e) to insert such provisions clarifying matters or questions arising under the Bond Ordinance as are necessary or desirable and are not contrary to or inconsistent with the Bond Ordinance as theretofore in effect.

Supplemental Ordinances Effective With Consent of Owners

Except as provided in the Bond Ordinance, any modification or amendment of the Bond Ordinance or of the rights and obligations of the Issuer and of the Owners of the Bonds hereunder, in any particular, may be made by a supplemental ordinance, with the written consent of the Owners of a majority of the Bond Obligation at the time such consent is given. No such modification or amendment shall permit a change in the terms of redemption or maturity of the principal of any outstanding Bond or of any installment of interest thereon or a reduction in the principal amount or redemption price thereof or in the rate of interest thereon without the consent of the Owner of such Bond, or shall reduce the percentages of Bonds the consent of the Owner of which is required to effect any such modification or amendment, or change the obligation of the Issuer to levy and collect taxes for the payment of the Bonds as provided herein, without the consent of the Owners of all of the Bonds then outstanding, or shall change or modify any of the rights or obligations of either the Paying Agent without its written assent thereto. For the purposes of this Section, Bonds shall be deemed to be affected by a modification or amendment of the Bond Ordinance if the same adversely affects or diminishes the rights of the Owners of said Bonds.

A supplemental ordinance, upon the filing with the Paying Agent of a certified copy thereof, shall become fully effective in accordance with its terms.

Events of Default

If one or more of the following events (in the Bond Ordinance called "Events of Default") shall happen, that is to say,

- a. if default shall be made in the due and punctual payment of the principal of any Bond when and as the same shall become due and payable, whether at maturity or otherwise; or
- b. if default shall be made in the due and punctual payment of any installment of interest on any Bond when and as such interest installment shall become due and payable; or
- c. if default shall be made by the Issuer in the performance or observance of any other of the covenants, agreements or conditions on its part in the Bond Ordinance, any supplemental ordinance or in the Bonds contained and such default shall continue for a period of forty-five (45) days after written notice thereof to the Issuer by any Owner; or
- d. if the Issuer shall file a petition or otherwise seek relief under any Federal or State bankruptcy law or similar law;

then, upon the happening and continuance of any Event of Default the Owners of the Bonds shall be entitled to exercise all rights and powers for which provision is made under Louisiana law.

TAX EXEMPTION

Interest on Bonds

The delivery of the Bonds is subject to the opinion of Foley & Judell, L.L.P., Bond Counsel, New Orleans, Louisiana, to the effect that the interest on the Bonds is excluded from gross income for Federal income tax purposes, and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; it should be noted, however, for the purpose of computing the alternative minimum tax imposed on certain corporations, such interest is taken into account in determining adjusted current earnings (See Appendix "G").

State Taxes

The opinion of Bond Counsel will state that under the provisions of Chapter 1 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, interest on the Bonds owned by corporations or residents of the State of Louisiana is exempt from Louisiana state income taxation to the extent such interest is exempt from federal income taxation.

Alternative Minimum Tax Consideration

Except as hereinafter described, interest on the Bonds will not be an item of tax preference for purposes of the federal alternative minimum tax on individuals and corporations. The Internal Revenue Code of 1986, as amended (the "Code"), imposes a 20% alternative minimum tax

on the “alternative minimum taxable income” of a corporation, if the amount of such alternative minimum tax is greater than the amount of the corporation’s regular income tax. Generally, a corporation’s “alternative minimum taxable income” includes 75% of the amount by which a corporation’s “adjusted current earnings” exceeds a corporation’s “alternative minimum taxable income. Interest on the Bonds will be included in a corporation’s “adjusted current earnings.”

General

The Code imposes a number of requirements that must be satisfied for interest on state and local obligations to be excluded from gross income for federal income tax purposes. These requirements include limitations on the use of bond proceeds and the source of repayment of bonds, limitations on the investment of bond proceeds prior to expenditure, a requirement that excess arbitrage earned on the investment of certain bond proceeds be paid periodically to the United States, except under certain circumstances, and a requirement that information reports be filed with the Internal Revenue Service.

The opinion of Bond Counsel will assume continuing compliance with the covenants in the Bond Ordinance pertaining to those sections of the Code which affect the exclusion from gross income of interest on the Bonds for federal income tax purposes and, in addition, will rely on representations by the Issuer with respect to matters solely within the knowledge of the Issuer, which Bond Counsel has not independently verified. If the Issuer should fail to comply with the covenants in the Bond Ordinance or if the foregoing representations should be determined to be inaccurate or incomplete, interest on the Bonds could become included in gross income from the date of original delivery of the Bonds, regardless of the date on which the event causing such inclusion occurs.

Owners of the Bonds should be aware that (i) the ownership of tax-exempt obligations, such as the Bonds, may result in collateral federal income tax consequences to certain taxpayers and (ii) certain other federal, state and/or local tax consequences may also arise from the ownership and disposition of the Bonds or the receipt of interest on the Bonds. Furthermore, future laws and/or regulations enacted by federal, state or local authorities may affect certain owners of the Bonds. All prospective purchasers of the Bonds should consult their legal and tax advisors regarding the applicability of such laws and regulations and the effect that the purchase and ownership of the Bonds may have on their particular financial situation.

Qualified Tax-Exempt Obligations (Bank Deductibility)

The Tax Reform Act of 1986 revised Section 265 of the Code so as to generally deny financial institutions 100% of the interest deductions that are allocable to tax-exempt obligations acquired after August 7, 1986. However, an exception is permitted under the Tax Reform Act of 1986 for certain qualified tax-exempt obligations which allows financial institutions to continue to treat the interest on such obligations as being subject to the 20% disallowance provision under prior law if the Issuer, together with certain subordinate entities, reasonably expects that it will not issue more than \$10,000,000 of governmental purpose bonds in a calendar year and designates such bonds as “qualified tax-exempt obligations” pursuant to the provisions of Section 265(b)(3)(B) of the Code. The Bonds are designated as “qualified tax-exempt obligations” pursuant to Section 265(b)(3)(B) of the Code.

Tax Treatment of Original Issue Premium

The Bonds maturing July 1, 20__ to July 1, 20__, inclusive (the “Premium Bonds”), are being offered and sold to the public at prices in excess of their stated principal amounts.

Such excess is characterized as a “bond premium” and must be amortized by an investor purchasing the Premium Bonds on a constant yield basis over the remaining term of the Premium Bonds in a manner that takes into account potential call dates and call prices. An investor cannot deduct amortized bond premium related to a tax-exempt bond for federal income tax purposes. However, as bond premium is amortized, it reduces the investor’s basis in the Premium Bonds. Investors who purchase Premium Bonds should consult their own tax advisors regarding the amortization of bond premium and its effect on the Premium Bonds’ basis for purposes of computing gain or loss in connection with the sale, exchange, redemption or early retirement of the Premium Bonds.

Tax Treatment of Original Issue Discount

The Bonds maturing July 1, 20__ to July 1, 20__, inclusive (the “OID Bonds”), are sold to their original owners at a discount. The difference between the initial public offering prices and their stated amounts constitutes original issue discount treated as interest which is excluded from gross income for federal income tax purposes and which is exempt from all present State taxation subject to the caveats and provisions described herein.

Owners of OID Bonds should consult their own tax advisors with respect to the determination for federal income tax purposes of original issue discount accrued with respect to such OID Bonds as of any date, including the date of disposition of an OID Bond and with respect to the state and local consequences of owning OID Bonds.

Changes in Federal and State Tax Law

From time to time, there are legislative proposals in the Congress and in the states that, if enacted, could alter or amend the federal and state tax matters referred to herein. In addition, such legislation (whether currently proposed, proposed in the future or enacted) could affect the market value or marketability of the Bonds. For example, on going negotiations between the Executive and Legislative Branches of the United States government to resolve federal budget conflicts may result in the enactment of tax legislation that could significantly reduce the benefit of, or otherwise affect, the exclusion of gross income for federal income tax of interest on all state and local obligations, including the Bonds. It cannot be predicted whether or in what form any such proposals might be enacted or whether if enacted such proposals would apply to bonds issued prior to enactment. In addition, regulatory actions are from time to time announced or proposed and litigation is threatened or commenced which, if implemented or concluded in a particular manner, could adversely affect the market value of the Bonds. It cannot be predicted whether any such regulatory action will be implemented, how any particular litigation or judicial action will be resolved, or whether the Bonds or the market value thereof would be impacted thereby. Prospective purchasers of the Bonds should consult their tax advisors regarding any pending or proposed legislation, regulatory initiatives or litigation.

The opinions expressed by Bond Counsel are based upon existing legislation and regulations as interpreted by relevant judicial and regulatory authorities as of the date of issuance and delivery of the Bonds, and Bond Counsel has expressed no opinion as of any date subsequent thereto or with respect to any pending or proposed federal or state tax legislation, regulations or litigation.

THE FOREGOING DISCUSSION OF CERTAIN FEDERAL AND STATE INCOME TAX CONSEQUENCES IS PROVIDED FOR GENERAL INFORMATION ONLY. INVESTORS SHOULD CONSULT THEIR TAX ADVISORS AS TO THE TAX CONSEQUENCES TO THEM IN LIGHT OF THEIR OWN PARTICULAR INCOME TAX POSITION, OF ACQUIRING, HOLDING OR DISPOSING OF THE BONDS.

LEGAL MATTERS

Like all political subdivisions in Louisiana, the Issuer may sue and be sued in its official capacity for a variety of causes. As of fiscal year ending December 31, 2013, The Governing Authority is involved in several lawsuits claiming damages. However, it is the opinion of the Governing Authority that the only exposure resulting from said lawsuits would be costs in defense of such lawsuits, and would not include liability to the Governing Authority in excess of insurance coverage.

No litigation has been filed questioning the validity of the Bonds or the security therefor and a certificate to that effect will be delivered by the Issuer to the Underwriter (hereinafter defined) upon the issuance of the Bonds.

The opinion of Bond Counsel is limited to the matters set forth therein, and Bond Counsel is not passing upon the accuracy or completeness of this Official Statement. Bond Counsel's opinion is based on existing law, which is subject to change. Such opinion is further based on factual representations made to Bond Counsel as of the date thereof. Bond Counsel assumes no duty to update or supplement its opinion to reflect any facts or circumstances that may thereafter come to Bond Counsel's attention, or to reflect any changes in law that may thereafter occur or become effective. Moreover, Bond Counsel's opinion is not a guarantee of a particular result and is not binding on the Internal Revenue Service or the courts; rather, such opinion represents Bond Counsel's professional judgment based on its review of existing law and in reliance on the representations and covenants that it deems relevant to such opinion.

A manually executed original of such opinion will be delivered to the Purchaser on the date of payment for and delivery of the Bonds. The form of said legal opinion appears in Appendix "G" to this Official Statement. For additional information regarding the opinion of Bond Counsel, see the preceding section titled "TAX EXEMPTION." The compensation of Bond Counsel is contingent upon the sale and delivery of the Bonds.

UNDERWRITING

The Bonds are being purchased by Raymond James & Associates, Inc., New Orleans, Louisiana (the "Underwriter") at a purchase price of \$_____ (representing the principal amount of the Bonds, [plus an original issue premium/less an original issue discount] of \$_____, and less Underwriter's discount of \$_____).

BOND RATING

Standard & Poor's Ratings Services, a Standard & Poor's Financial Services LLC business ("S&P"), has assigned its municipal debt rating of "AA+/Stable" to the Bonds. The rating reflects only the views of S&P and is not a recommendation to buy, sell or hold the Bonds. Any desired explanation of the significance of such rating should be obtained from S&P, at the following address: Standard & Poor's Ratings Services, Lincoln Plaza, Suite 3200, 500 N. Akard, Dallas, Texas 75201, telephone 214-871-1400. The Issuer may have furnished to S&P information relating to the Bonds and other matters, certain of which information and materials have not been included in this Official Statement. Generally, a rating agency bases its rating on the information and materials so furnished and on investigations, studies and assumptions by such rating agency. Ratings may be changed, suspended or withdrawn as a result of changes in, or unavailability of, information. There is no assurance that the rating on the Bonds will not be changed or withdrawn entirely if, in the judgment of S&P, circumstances so warrant. Such circumstances may be outside the control of the Issuer and may include, but are not limited to, general economic conditions in the United States and other political and economic developments that may affect the financial condition of the United States government and its instrumentalities, and, as a result, obligations issued by state and local governments, such as the Bonds. Any such downward revision or withdrawal of such rating may have an adverse effect on the market price of the Bonds.

Additionally, due to the ongoing uncertainty regarding the debt of the United States of America, including, without limitation, the general economic conditions in the country and other political and economic developments that may affect the financial condition of the United States government, the United States debt limit, and the bond ratings of the United States and its instrumentalities, obligations issued by state and local governments, such as the Bonds, could be subject to a rating downgrade. Furthermore, if a significant default or other financial crisis should occur in the affairs of the United States or of any of its agencies or political subdivisions, then such event could also adversely affect the market for and ratings, liquidity, and market value of outstanding debt obligations, such as the Bonds.

GOVERNING AUTHORITY

The Issuer is governed by the Terrebonne Parish Council of the Parish of Terrebonne, State of Louisiana. Said Council consists of nine members. The names of the members of the Governing Authority, as well as its Parish President, appear at the beginning of this Official Statement.

CONTINUING DISCLOSURE

The Issuer will, pursuant to a Continuing Disclosure Certificate to be dated the date of delivery of the Bonds (the "Continuing Disclosure Certificate"), covenant for the benefit of Bond owners to provide (i) certain financial information and operating data relating to the Issuer in each year no later than six (6) months from the end of the Issuer's fiscal year, with the first such report due not later than June 30, 2015 (the "Annual Report"), and (ii) notices of the occurrence of certain enumerated events, called "Listed Events," in the future that may affect the Issuer or the Bonds. The Annual Reports and any notices of Listed Events required pursuant to the Continuing Disclosure Certificate will be filed with the MSRB through the Electronic Municipal Market Access website

("EMMA") and with any future Louisiana officially designated State Information Depository. For the specific nature of the information to be contained in the Annual Reports or the nature of the potential Listed Events, see APPENDIX J - "Form of Continuing Disclosure Certificate" attached hereto. The Issuer is entering into the Continuing Disclosure Certificate in order to assist the Underwriter in complying with S.E.C. Rule 15c2-12(b)(5) (the "Rule"). The Issuer has not undertaken to provide all information investors may desire to have in making decisions to hold, sell or buy the Bonds and has no obligation to provide any information subsequent to the delivery of the Bonds except as provided in the Continuing Disclosure Certificate.

The Issuer has no outstanding continuing disclosure undertakings pursuant to the Rule with respect to bonds secured by the Tax; however, the Issuer has outstanding continuing disclosure undertakings pursuant to the Rule with respect to the following bonds secured by other sources: Public Improvement Sales Tax Bonds, Public Library Sales Tax Bonds, Morganza Levee Sales Tax Improvement Bonds and General Obligation Bonds. The Annual Reports required by all such prior undertakings are due on or before August 31, except that Morganza Levee Sales Tax Bonds and Public Improvement Sales Tax Bonds issued in and after 2011 were provided a compliance date of June 30.

The Issuer has filed all required annual reports pertaining to its Public Improvement Sales Tax Bonds; however, not all reports were timely filed. For fiscal year 2008, the Issuer satisfied the reporting requirement for the Audited Financial Statements timely on July 13, 2009; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2009, the Issuer satisfied the reporting requirement for the Audited Financial Statements timely on July 13, 2010; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2010, the Issuer satisfied the reporting requirement for the Audited Financial Statements timely on August 11, 2011; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2011, the Issuer satisfied the reporting requirement for the Audited Financial Statements late, on May 21, 2014; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2012, the Issuer satisfied the reporting requirements for the Audited Financial Statements timely on August 23, 2013; the Issuer satisfied the reporting requirements for the Annual Report late, on May 22, 2014. For fiscal year 2013, the reporting requirements are not yet due for submission.

The Issuer has filed all required annual reports pertaining to its Public Library Sales Tax Bonds; however, not all reports were timely filed. For fiscal year 2008, the Issuer satisfied the reporting requirement for the Audited Financial Statements timely on July 13, 2009; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2009, the Issuer satisfied the reporting requirement for the Audited Financial Statements timely on July 13, 2010; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2010, the Issuer satisfied the reporting requirement for the Audited Financial Statements timely on August 11, 2011; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2011, the Issuer satisfied the reporting requirement for the Audited Financial Statements late, on May 21, 2014; the Issuer satisfied the reporting requirement for the Annual Report late, on February 18, 2013. For fiscal year 2012, the Issuer satisfied the reporting requirements for the Audited Financial Statements timely on August 23, 2013; the Issuer satisfied the reporting requirements for the Annual Report late, on May 22, 2014. For fiscal year 2013, the reporting requirements are not yet due for submission.

The Issuer has filed all required annual reports pertaining to its Morganza Levee Sales Tax Improvement Bonds; however, not all reports were timely filed. For fiscal year 2011, the Issuer satisfied the reporting requirements for the Audited Financial Statements late, on May 21, 2014; the Issuer satisfied the reporting requirements for the Annual Report late, on May 22, 2014. For fiscal year 2012, the Issuer satisfied the reporting requirement for the Audited Financial Statements timely on August 23, 2013; the Issuer satisfied the reporting requirement for the Annual Report late, on May 22, 2014. For fiscal year 2013, the reporting requirements are not yet due for submission.

The Issuer has filed all required annual reports pertaining to its General Obligation Bonds; however, not all reports were timely filed. For fiscal years 2008 through 2012, the Issuer satisfied the reporting requirement for the Annual Reports late, on May 23, 2014. The Audited Financial Statements for fiscal years 2008 through 2012 have been filed as mentioned herein.

The Issuer has established procedures to ensure proper filing of the reports and notices required by the Continuing Disclosure Certificate and its Prior Undertakings with the MSRB in the future. Such procedures include, but are not limited to, (i) designating the Issuer's Chief Financial Officer with the duty of ensuring proper filings, (ii) educating the Governing Authority of the Issuer on an ongoing basis regarding the importance of the proper content and filing of the reports and notices required by the Continuing Disclosure Certificate and its Prior Undertakings, and (iii) periodically checking MSRB/EMMA to ensure such reports and notices have been properly filed and indexed. In addition, the Issuer has enrolled in the MSRB/EMMA reminder service, which will help ensure the proper officials of the Issuer are advised of upcoming filing deadlines.

ADDITIONAL INFORMATION

For any additional information concerning the Issuer, please address Ms. Jamie J. Elfert, Chief Financial Officer, Terrebonne Parish Consolidated Government, P.O. Box 2768, Houma, Louisiana 70361, telephone 985-873-6459. For additional information concerning the Bonds now offered for sale, please address Foley & Judell, L.L.P., Bond Counsel, 365 Canal Street, Suite 2600, New Orleans, Louisiana 70130, telephone 504-568-1249.

The Issuer and Bond Counsel are familiar with the *Disclosure Guidelines for State and Local Government Securities* published by the Government Finance Officers Association (January 1991 edition).

Hurricanes Gustav and Ike

The eye of Hurricane Gustav made landfall on September 1, 2008, as a Category 2 storm, with sustained winds between 96 and 110 mph. 1,900,000 million people fled from Louisiana's coastline parishes for safety. Shortly thereafter, Hurricane Ike made landfall along the Texas coast, but pushed a surge of water through the lower and eastern areas of Terrebonne Parish.

Although the Parish has non-federal levees in place that have served their purpose for many storm events, the water from Hurricane Ike breached the Montegut Levee and overtopped many others. The storm surge took several weeks to fully drain from many low-lying areas.

It is believed that at least 2,500 homes flooded in the Parish based on the claims from the National Flood Insurance Program and the Residential Substantial Damage Estimates available through FEMA. A survey by the Parish Department of Planning and Zoning shows that as many as 800 residential structures are thought to be abandoned due to the hurricanes or past flood events; fortunately, over 1,400 structures elevated above the ABFE and 6,200 partially elevated structures suffered no flood damage.

The National Flood Insurance Program estimates suggest that there was over \$60,000,000 in residential property damage from the two storms. 2,342 acres of cropland in Terrebonne Parish flooded at the peak of the harvest season due to Hurricane Ike, resulting in a loss of revenue of approximately \$3,870,000 to the agricultural community. New construction projects were delayed at least 30 days due to power and supply disruptions, as well as reprioritization of construction crews. 8,000 businesses had to shut down operations for some period of time due to evacuation or power outages.

There was no material adverse effect on the Parish's financial operations or its ability to repay its debt as a result of the storms.

Hurricane Isaac

Hurricane Isaac made landfall on August 29, 2012, the 7th anniversary of Hurricane Katrina, as a Category 1 storm, with the eye passing just 10 miles west of the City of Houma in the Parish. The Parish was largely spared significant damage from the storm, but experienced some power outages, minor flooding, and minimal damage to private property and public infrastructure.

There has not been, nor does the Governing Authority of the Parish expect that there will be any, material adverse affect on its financial operations or its ability to repay its debt as a result of the hurricanes.

CERTIFICATION AS TO OFFICIAL STATEMENT

At the time of payment for and delivery of the Bonds, the Issuer will furnish the Underwriter a certificate signed by the Clerk of the Governing Authority to the effect that (i) the descriptions and statements, including financial data, of or pertaining to the Issuer on the date of the Preliminary Official Statement, on the date of the Official Statement, on the date of the sale of the Bonds and on the date of the delivery thereof, were and are true in all material respects, and, insofar as such matters are concerned, the Official Statement did not and does not contain an untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading, (ii) insofar as the descriptions and statements, including financial data, of or pertaining to governmental and/or non-governmental entities other than the Issuer and their activities contained in the Official Statement are concerned, such descriptions, statements, and data have been obtained from sources which the Issuer believes to be reliable and the Issuer has no reason to believe that they are untrue or incomplete in any material respect, and (iii) there has been no adverse material change in the affairs of the Issuer between the date of the Official Statement and the date of delivery of the Bonds.

MISCELLANEOUS

This Official Statement has been deemed to be final by the Issuer as of its date, within the meaning of Rule 15c2-12 of the SEC, except for the permitted omissions under said Rule.

This Official Statement has been prepared in connection with the initial offering and sale of the Bonds to the Underwriter on the date hereof and is not intended for use in connection with any subsequent sale, reoffering or remarketing of the Bonds. Subsequent purchasers must therefore rely on their own examination of the offering, including the merits and the risks involved.

The Issuer has authorized the delivery of this Official Statement to the Underwriter. The Underwriter has provided the following sentence for inclusion in this Official Statement. The Underwriter has reviewed the information in this Official Statement in accordance with, and as part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

Potential purchasers of the Bonds should consult their own tax advisors as to the consequences of investing in the Bonds. Also, see "TAX EXEMPTION" herein.

PARISH OF TERREBONNE, STATE OF LOUISIANA

/s/

Michel H. Claudet
Parish President

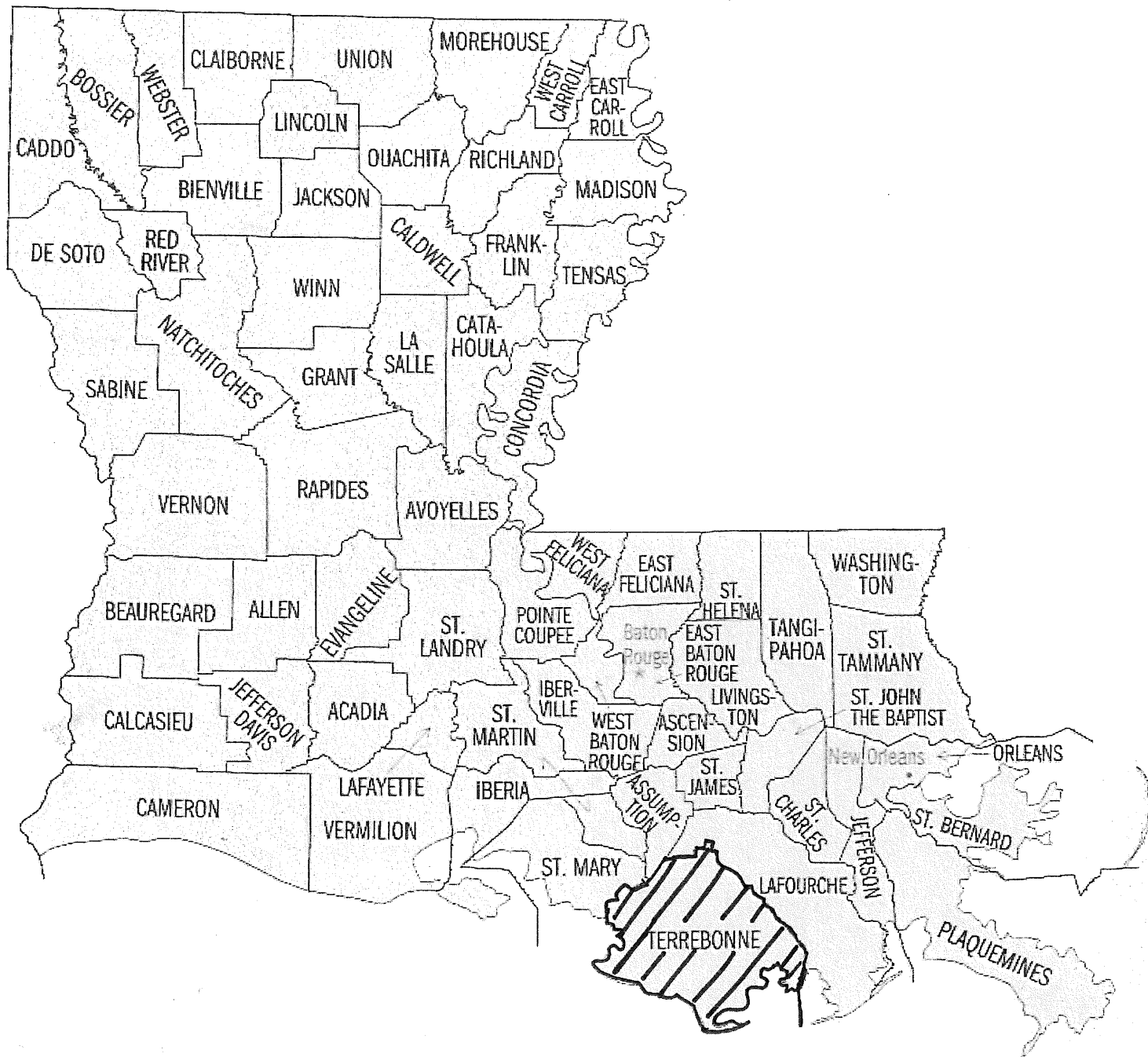
/s/

Russell Hornsby
Council Chairman

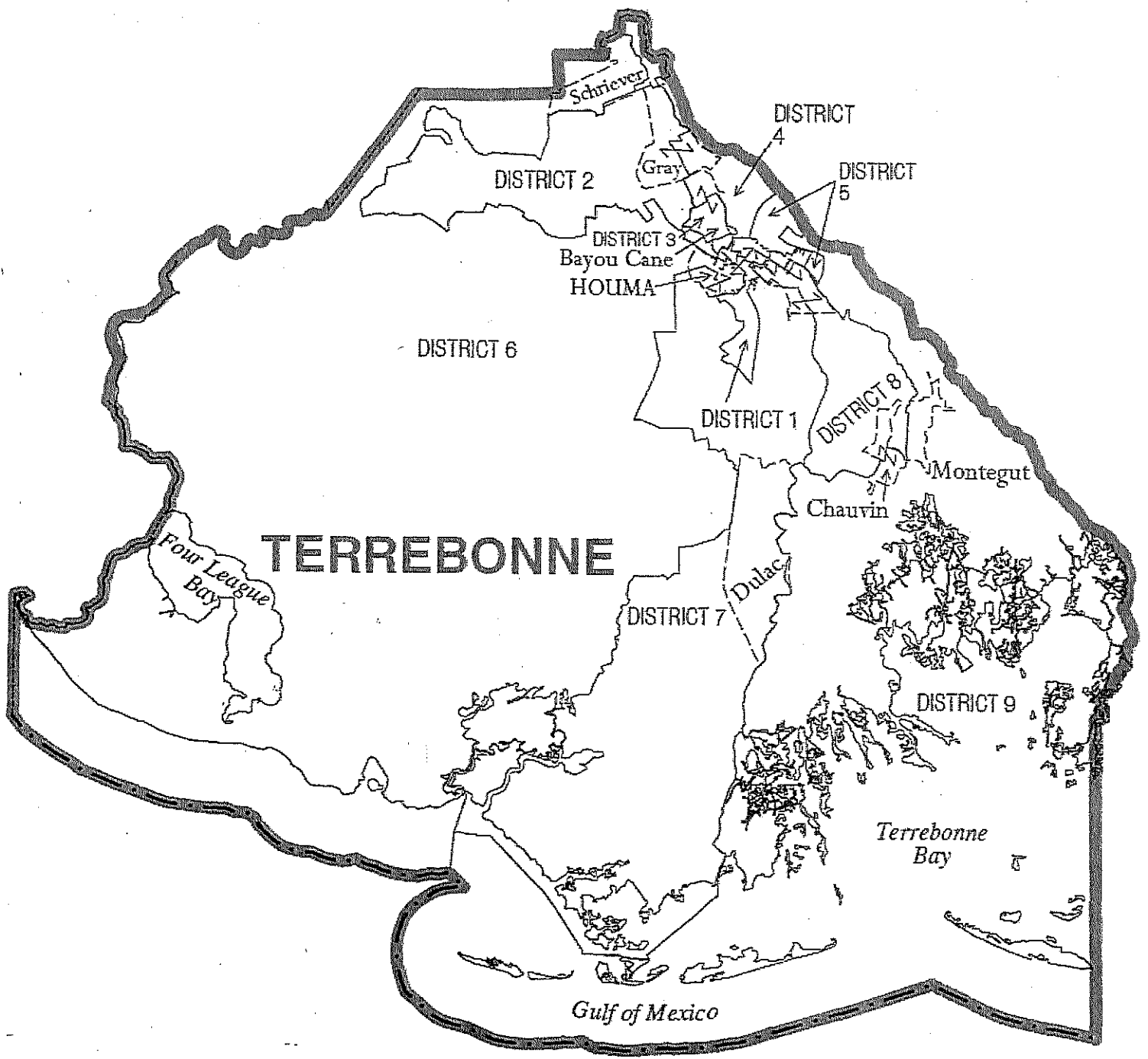
/s/

Charlette D. Poche
Clerk of the Council

MAPS



MAP INDICATING THE APPROXIMATE LOCATION OF THE PARISH OF TERREBONNE WITHIN THE STATE OF LOUISIANA



**PARISH OF TERREBONNE,
STATE OF LOUISIANA**

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APPENDIX "A"

**FINANCIAL AND STATISTICAL DATA RELATIVE TO THE
PARISH OF TERREBONNE, STATE OF LOUISIANA**

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FINANCIAL AND STATISTICAL DATA RELATIVE TO THE PARISH OF TERREBONNE, STATE OF LOUISIANA

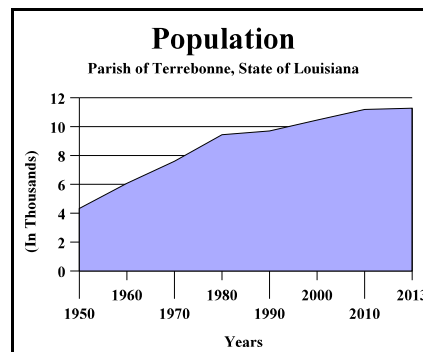
Area of the Issuer

The Parish of Terrebonne (the “Issuer” or the “Parish”) was established March 22, 1822, and is located on the coast of the Gulf of Mexico. The statistics on the land area of the Parish change from time to time. According to U. S. Census estimates, the total land area of Terrebonne Parish was approximately 1,231.82 square miles in 2010 compared to approximately 1,254.9 square miles in 2000, and currently has a total area of 2,080 square miles, as compared to the original 2,100 square miles. The smaller size of the Parish today is primarily due to ongoing coastal erosion from the Gulf of Mexico. Terrebonne Parish comprises approximately 4% of the total area of the State of Louisiana and is larger in area than the State of Rhode Island, which has an area of approximately 1,214 square miles. Terrebonne Parish is the second largest parish in size located in Louisiana, and the only incorporated municipality in the Parish is the City of Houma (33,707).

Population of the Parish

The recent trend in the population of the Parish follows:

<u>Year</u>	<u>Population</u>
1950	43,328
1960	60,771
1970	76,049
1980	94,393
1990	96,982
2000	104,503
2010	111,860
2013	112,749

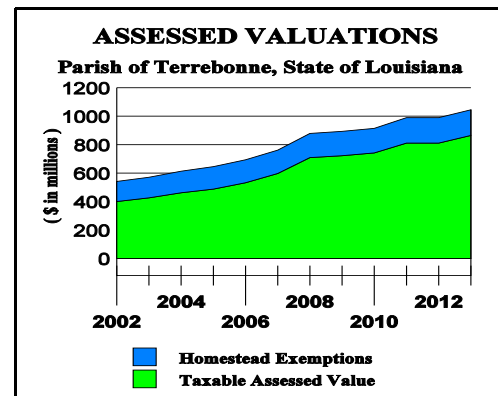


Source: U.S. Census Bureau.

Assessed Valuations of the Parish

The recent trend in the assessed valuations of the Parish* follows:

<u>Tax Year</u>	<u>Taxable Assessed Value</u>	<u>Homestead Exemptions</u>	<u>Total Assessed Value</u>
2002	\$400,366,940	\$141,038,005	\$ 541,404,945
2003	425,904,635	145,170,545	571,075,180
2004	461,860,250	151,796,400	613,656,650
2005	487,920,910	157,664,330	645,585,240
2006	532,633,035	160,970,875	693,603,910
2007	597,159,780	164,226,815	761,386,595
2008	709,298,030	169,519,980	878,818,010
2009	722,165,295	171,242,510	893,407,805
2010	741,791,975	172,892,410	914,684,385
2011	770,363,925	175,348,725	945,712,650
2012	810,700,736	179,113,825	989,814,560
2013	864,993,550	179,942,475	1,044,936,025



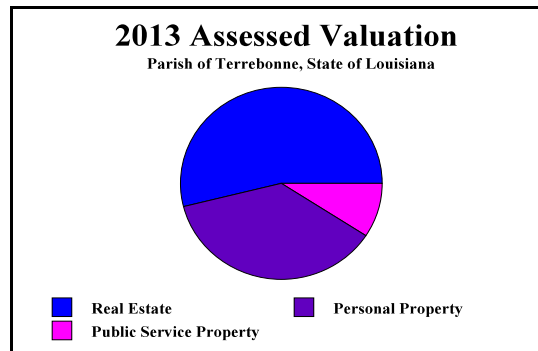
*A portion of the Parish's Assessed Value lies within the City of Houma.
Sources: Louisiana Tax Commission; Terrebonne Parish Assessor.

Assessed Valuation - By Classification of Property

A summary of the assessed valuations of the Parish by classification of property follows:

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Real Estate	\$468,174,820	\$479,017,105	\$507,468,020	\$550,626,415	\$ 564,671,350
Personal Property	347,423,675	351,953,280	351,744,320	344,464,845	386,160,935
Public Service Property	77,809,310	83,714,000	86,500,310	94,723,300	94,103,740
Total	<u>\$893,407,805</u>	<u>\$914,684,385</u>	<u>\$945,712,650</u>	<u>\$989,814,560</u>	<u>\$1,044,936,025</u>

Sources: Louisiana Tax Commission; Terrebonne Parish Assessor.



A detailed breakdown of the assessed valuation of the property in the Parish by classification for the tax years 2009 through 2013 follows:

<u>Classification</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Land	\$118,633,000	\$120,125,780	\$124,774,465	\$133,782,210	\$ 135,683,435
Improvements	349,541,820	358,891,325	382,693,555	416,844,205	428,987,915
Inventories	76,909,100	77,547,050	78,201,880	80,117,100	106,541,200
Machinery and Equipment	56,017,620	58,742,200	63,019,180	67,109,090	74,837,905
Business Furniture & Fixtures	6,936,045	7,220,205	7,392,410	7,083,925	7,709,015
Miscellaneous Property	30,715,645	32,948,770	31,815,010	33,484,925	6,434,345
Watercraft	6,026,925	10,475,125	14,942,005	15,619,620	25,639,395
Aircraft	--	--	--	--	31,409,950
Financial Institutions	17,431,470	15,072,700	15,427,260	15,282,860	15,403,235
Pipelines	7,992,445	9,661,580	10,514,505	8,921,860	8,876,855
Oil & Gas Surface Equipment	21,593,050	34,728,585	29,912,200	28,173,045	24,016,800
Oil & Gas Wells	99,316,180	86,233,185	88,450,275	77,490,695	77,234,365
Drilling Rigs	24,485,195	19,323,880	12,069,595	11,181,725	8,057,870
Public Service Corporations	77,809,310	83,714,000	86,500,310	94,723,300	94,103,740
	<u>\$893,407,805</u>	<u>\$914,684,385</u>	<u>\$945,712,650</u>	<u>\$989,814,560</u>	<u>\$1,044,936,025</u>

Source: Louisiana Tax Commission.

Property Tax Collection Record

The Issuer reported the following *ad valorem* tax collection record:

Fiscal Year Ended 12/31	Collection Year Ended December 31	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2006	2007	23,497,310	23,306,987	99.19%	(51,085)(1)	23,255,902	98.97%
2007	2008	26,267,972	25,866,447	98.47%	(2,276)(1)	25,864,171	98.46%
2008	2009	30,968,284	30,638,369	98.93%	157,120	30,795,489	99.44%
2009	2010	31,779,697(2)	31,270,946	98.40%	24,973	31,295,919	98.48%
2010	2011	32,605,552(2)	30,652,266	94.94%	40,167	30,692,433	95.06%
2011	2012	33,719,387	32,664,919	96.87%	4,118,559(3)	36,783,478	109.09%
2012	2013	34,780,278	<i>(Data Currently Being Collected)</i>				

“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) The collections in 2006 & 2007 include significant taxes paid under protest that were upheld and refunded during the period.
 (2) 2009-2010 Total Tax Levy was adjusted for the creation of a separate governing authority for the Terrebonne Fire Protection District No. 8.
 (3) Collections in 2012 include taxes paid under protest that were settled during the year.

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

Millage Rates

The recent trend in the *ad valorem* tax rates levied within the boundaries of the Issuer follows:

	Millage Rates				
	2009	2010	2011	2012	2013
Parishwide Taxes:					
Schools	8.83	9.27	9.27	9.27	9.27
Retarded School Maintenance	5.33	5.33	5.33	5.33	5.33
Law Enforcement District Maintenance	7.58	7.58	7.58	7.29	7.58
Drainage Bonds	1.62	1.62	1.62	1.29	1.00
Drainage Maintenance	7.31	7.31	7.31	7.31	7.31
Health Unit Maintenance	1.66	1.66	1.66	1.66	1.66
Recreation Maintenance	2.06	2.06	2.06	2.06	2.06
Mental Health	0.42	0.42	0.42	0.42	0.42
Council on Aging	7.14	7.14	7.50	7.50	7.50
Sanitation District Maintenance	11.21	11.21	11.21	11.21	11.21
Roads and Bridges Bonds	1.27	1.27	1.27	1.02	0.78
Juvenile Detention - Houma	0.98	0.98	0.98	0.98	0.98
Terrebonne Levee District	4.89	4.89	4.89	4.89	4.89
Juvenile Detention - St. James	0.96	0.96	0.96	0.96	0.96
Assessment District	1.96	1.96	1.96	1.90	1.96
Veterans Memorial District	--	--	0.50	0.50	0.50
Sewerage Tax Bonds	0.74	0.74	0.74	0.48	0.53
Bayou Lafourche Water	--	--	--	--	2.11
Other Parish and District Taxes:					
Parish Tax (Outside Houma)	3.09	3.09	3.09	3.09	3.09
Parish Tax (Inside Houma)	1.55	1.55	1.55	1.55	1.55

(Table continued on next page.)

	Millage Rates				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Other Parish and District Taxes:</u>					
Road Lighting District No. 1	5.60	5.60	4.00	3.84	2.00
Road Lighting District No. 2	1.00	1.00	1.00	1.50	2.00
Road Lighting District No. 3	3.75	3.75	3.40	3.00	1.00
Road Lighting District No. 4	2.11	2.11	2.11	2.50	3.50
Road Lighting District No. 5	5.77	5.77	4.70	4.00	4.00
Road Lighting District No. 6	3.15	3.15	3.15	2.80	2.50
Road Lighting District No. 7	2.10	2.10	2.10	2.94	1.00
Road Lighting District No. 8	2.50	2.50	2.50	2.50	2.75
Road Lighting District No. 9	2.00	2.00	2.00	2.00	2.25
Road Lighting District No. 10	2.30	2.30	2.30	2.30	2.30
Road District No. 6 Maintenance	0.81	0.81	0.81	0.82	0.82
Bayou Blue Fire District Maintenance	10.00	10.00	10.00	10.00	10.00
Bayou Cane Fire District Maintenance	18.87	18.87	18.87	17.96	18.87
Coteau Fire District Maintenance	18.00	18.00	18.00	18.00	18.00
Schriever Fire District Bonds	1.50	1.00	6.00	6.00	6.00
Schriever Fire District Maintenance	12.00	12.00	12.00	12.00	12.00
Village East Fire District Maintenance	8.00	14.11	14.11	13.77	14.11
Fire Protection District No. 4-A Bonds	2.40	2.40	2.60	2.60	2.60
Fire Protection District No. 4-A Maintenance	15.30	15.30	15.30	15.30	15.27
Fire Protection District No. 5 Bonds	6.50	9.60	11.00	11.00	11.00
Fire Protection District No. 5 Maintenance	16.00	16.00	16.00	16.00	16.00
Fire Protection District No. 6 Maintenance	16.00	16.00	16.00	16.00	16.00
Fire Protection District No. 7 Bonds	2.50	2.60	3.35	2.30	2.30
Fire Protection District No. 7 Maintenance	16.15	16.15	16.15	16.15	16.15
Fire Protection District No. 8 Maintenance	10.52	10.52	10.52	10.52	10.52
Fire Protection District No. 9 Maintenance	15.00	15.00	15.00	15.00	15.00
Fire Protection District No. 10 Bonds	7.00	5.00	5.00	5.00	2.00
Fire Protection District No. 10 Maintenance	23.00	23.00	23.00	23.00	23.00
Recreation District No. 1 Bonds	2.40	2.40	2.40	2.40	2.40
Recreation District No. 1 Maintenance	7.00	7.00	7.00	7.00	7.00
Recreation District No. 3 Maintenance	7.00	7.00	7.00	7.00	7.00
Recreation District No. 4 Maintenance	6.91	6.91	6.91	6.91	6.91
Recreation District No. 5 Maintenance	11.00	11.00	11.00	11.00	11.00
Recreation District No. 6 Bonds	4.00	2.20	2.38	2.38	2.38
Recreation District No. 6 Maintenance	10.00	10.00	10.00	10.00	10.00
Recreation District No. 7 Maintenance	9.50	9.50	9.50	9.50	9.50
Recreation District No. 8 Maintenance	9.00	9.00	9.00	9.00	9.00
Recreation District No. 9 Maintenance	15.00	15.00	15.00	15.00	15.00
Recreation District No. 10 Bonds	--	--	--	--	1.00
Recreation District No. 10 Maintenance	11.45	11.45	11.45	11.45	11.45
Recreation District No. 11 Maintenance	10.00	10.00	10.00	10.00	10.00
Recreation District No. 23 Maintenance	5.00	5.00	5.00	5.00	5.00
 <u>Municipal Taxes:</u>					
City of Houma General Fund	6.38	6.38	6.38	6.38	6.38
Houma Fire Protection	5.08	5.08	5.08	5.08	5.08
Houma Police Protection	5.08	5.08	5.08	5.08	5.08
Total	16.54	16.54	16.54	16.54	16.54

Sources: Louisiana Tax Commission; Terrebonne Parish Assessor.

Leading Taxpayers

The ten largest property taxpayers of the Issuer and their 2013 assessed valuations follow:

	<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>2013 Assessed Valuation</u>
1.	Hilcorp Energy Company	Oil & Gas	\$ 41,624,085
2.	Petroleum Helicopters, Inc.	Oil Field Services	29,139,905
3.	Shell Pipeline Company	Oil Pipeline	16,931,525
4.	Hercules Drilling Company	Oilfield Drilling	14,006,125
5.	S C F Marine, Inc	Marine/Towing Co	13,601,110
6.	Tennessee Gas Pipeline	Oil Pipeline	12,373,120
7.	Weatherford U.S.	Oil & Gas	12,326,515
8.	Apache Corporation	Oil Company	11,874,330
9.	Entergy Louisiana, Inc	Electric Utility	9,238,290
10.	Transcontinental Gas Pipeline	Oil Pipeline	8,289,510
			<u>\$169,404,515</u>

* Approximately 19.58% of the 2013 taxable assessed valuation of the Issuer.
Source: Terrebonne Parish Assessor.

SUMMARY DEBT STATEMENT AS OF MAY 2, 2014 (For additional information, see Appendix "E" of this Official Statement)

A. Direct Debt of the Parish of Terrebonne

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Unlimited <i>Ad Valorem</i> Tax Bonds	\$15,700,000
Sales Tax Bonds	48,625,000
Sewer Revenue Bonds	17,150,400
Morganza Levee Improvement Bonds	45,900,000

B. Underlying Debt of the Parish School Board of the Parish of Terrebonne

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
LCDA QZAB	\$ 112,387
Revenue Bonds	10,000,000
Sales Tax Bonds	11,460,775

C. Underlying Debt of Hospital Service District No. 1

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Hospital Revenue Bonds	\$51,295,000

D. Underlying Debt of Terrebonne Levee and Conservation District

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Sales Tax Bonds	\$91,190,000

E. Underlying Debt of Terrebonne Parish Veterans' Memorial District

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Limited Tax Bonds	\$ 1,590,000

F. Underlying Debt of the Terrebonne Port Commission

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Certificates of Indebtedness	\$ 6,382,700

G. Underlying Debt of the Terrebonne Parish Communications District

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Certificates of Indebtedness	\$ 205,000

H. Underlying District Debt

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Unlimited <i>Ad Valorem</i> Tax Bonds	
a. Schriever Fire Protection District	\$ 2,655,000
b. Fire Protection District No. 4-A	360,000
c. Fire Protection District No. 5	1,380,000
d. Fire Protection District No. 7	1,235,000
e. Fire Protection District No. 10	625,000
f. Recreation District No. 1	450,000
g. Recreation District No. 6	1,185,000

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Certificates of Indebtedness	
a. Coteau Fire Protection District	\$ 116,361
b. Fire Protection District No. 6	365,000
c. Recreation District No. 6	87,000
d. Recreation District No. 11	235,000

I. Underlying Debt of Consolidated Waterworks District No. 1

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Water Revenue Bonds	\$26,504,000

J. Underlying Debt of the City of Houma

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Certificates of Indebtedness	\$ 1,375,000

K. Underlying Debt of the Houma Area Convention and Visitors Bureau

<u>Type of Obligation</u>	<u>Principal Outstanding</u>
Certificates of Indebtedness	\$1,500,000

FINANCIAL INFORMATION

Audit Report

Included in Appendix B” hereto is the Comprehensive Annual Financial Report of the Issuer for the fiscal year ended December 31, 2012, audited by Bourgeois Bennett, Certified Public Accountants, and their report, dated as of June 24, 2013, is included therein. The audited financial statements pertaining to the Issuer which are included in this Official Statement have been included in reliance upon said report; however, such Auditors have not consented to inclusion of the financial statements herein and have not performed any additional review procedures related thereto. The Auditors did not perform any procedures relating to any of the information in this Official Statement.

The unaudited financial statements of the Issuer for the fiscal year ended December 31, 2013 are included in Appendix “C.”

GASB 45

Effective with the fiscal year ended December 31, 2007, the Issuer implemented Government Accounting Standards Board Statement Number 45 (“GASB 45”). A summary of the impact of the Issuer’s post employment benefit obligations on the finances of the Issuer is further explained in Note D-Other Postemployment Benefits-of the 2012 audited financial statements of the Issuer found in Appendix “B” hereto. See page 77 of the audit.

Budget

A summary of the Issuer’s Budget for the year ending December 31, 2014 is included in Appendix “D.”

Bank Balances

The following balances were reported by the Issuer in the various funds and accounts which it administers for itself and others as of January 31, 2014:

<u>Fund</u>	<u>Balances</u>		
	<u>Cash</u>	<u>Investments</u>	<u>Total</u>
General Fund	\$ --	\$3,267,768	\$3,267,768
Dedicated Emergency Fund	--	6,917	6,917
Terrebonne Juvenile Detention	--	1,183,908	1,183,908
Public Safety Fund	--	2,355,361	2,355,361
Hazard Mitigation Grant	30,000	--	30,000
Section 8 Vouchers	5,346	--	5,346
Housing/Urban Development Grant	1,703	--	1,703
Severe Repetitive Loss	15,000	--	15,000
HMGP	10,196	--	10,196
Terrebonne Homeless Shelter	4,757	--	4,757
FTA Grant	11,646	--	11,646
HUD CDBG Recovery	557,885	--	557,885
Road and Bridge Fund	--	102,171	102,171
Drainage Tax Fund	--	4,846,509	4,846,509
Sales Tax Revenue Fund	--	151,901	151,901
Road District #6	--	29,710	29,710
Road Lighting District #1	--	96,615	96,615
Road Lighting District #2	--	253,801	253,801
Road Lighting District #3	--	135,523	135,523
Road Lighting District #4	--	168,370	168,370
Road Lighting District #5	--	53,482	53,482
Road Lighting District #6	--	69,928	69,928
Road Lighting District #7	--	26,117	26,117
Road Lighting District #8	--	60,490	60,490
Road Lighting District #9	--	78,013	78,013
Road Lighting District #10	--	55,062	55,062
Health Unit Fund	--	1,028,320	1,028,320
Retarded Citizens - TARC	--	3,382,499	3,382,499
Parishwide Recreation Fund	--	1,325,569	1,325,569

(Table continued on next page.)

Fund	Balances		
	Cash	Investments	Total
Mental Health Unit	\$ --	\$ 260,598	\$ 260,598
Criminal Court Fund	--	32,266	32,266
Utilities System Fund	--	2,506,603	2,506,603
2010 Sewer Bond Sinking Sanitation Fund	--	79,376	79,376
Group Insurance Fund	--	6,967,703	6,967,703
Civic Center	28,455	763,512	763,512
P/S Police Pension & Relief	--	--	28,455
2008 Sewer Bond S/F	--	23,416	23,416
2011 Levee Sinking Fund	--	61,595	61,595
Schriever Fire Protection District	--	276,097	276,097
Schriever Fire Department Bond Sinking	--	532,875	532,875
T P Veterans Memorial District	--	136,261	136,261
Coroner's Office	--	342,600	342,600
Insurance Clearing Fund	1,782,312	634	634
Investment Fund	18,150,005	500,000	2,282,312
Payroll Fund	32,968	--	18,150,005
Disbursement Fund	12,649,728	--	32,968
TOTALS	<u>\$33,280,001</u>	<u>\$31,161,570</u>	<u>\$64,441,571</u>

Source: Parish of Terrebonne. Figures unaudited.

Outstanding Short Term Debt

According to the Chief Financial Officer, the Issuer has no short term indebtedness, other than normal accounts payable or as otherwise stated in this Official Statement.

Default Record

According to the Chief Financial Officer, the Issuer has never defaulted in the payment of its outstanding bonds or obligations.

ECONOMIC INDICATORS

Per Capita Personal Income

A comprehensive revision of the estimates of Per Capita Personal Income by State were published in November 2013 by the Bureau of Economic Analysis of the U.S. Department of Commerce. The recent trends in revised per capita personal income for Terrebonne Parish, Louisiana, and the Nation are indicated in the following table:

	Per Capita Personal Income				
	2008	2009	2010	2011	2012
Terrebonne Parish	\$38,220	\$37,614	\$38,649	\$38,968	\$41,174
Louisiana	37,799	36,378	37,217	38,623	40,057
United States	40,873	39,357	40,163	42,298	43,735

Source: U.S. Department of Commerce, Bureau of Economic Analysis. November 21, 2013.

(The personal income level for the United States is derived as the sum of the county estimates; it differs from the national income and product accounts (NIPA) estimate of personal income because by definition, it omits the earnings of Federal civilian and military personnel stationed abroad and others. It can also differ from the NIPA estimate because of different data sources and revision schedules.)

Employment

The Louisiana Workforce Commission has issued revised not seasonally adjusted annual average statistics for various employment areas within Louisiana. The revised not seasonally adjusted annual average figures for Terrebonne Parish and the State were reported as follows:

<u>Year</u>	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment</u>	<u>Parish Rate</u>	<u>State Rate</u>
2008	55,791	53,908	1,883	3.4	4.4
2009	54,019	51,493	2,526	4.7	6.6
2010	54,486	51,443	3,043	5.6	7.4
2011	53,436	50,594	2,842	5.3	7.2
2012	54,954	52,459	2,495	4.5	6.5
2013	57050	54596	2454	4.3	6.2

Source: Louisiana Workforce Commission.

The preliminary figures for March 2014 were reported as follows:

<u>Month</u>	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment</u>	<u>Parish Rate</u>	<u>State Rate</u>
03/14	56,884	55,068	1,816	3.2	4.5*

The preliminary figures for the Houma-Bayou Cane-Thibodaux Metropolitan Statistical Area (“MSA”) for March 2014 were reported as follows:

<u>Month</u>	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment</u>	<u>Parish Rate</u>	<u>State Rate</u>
03/14	108,288	104,907	3,381	3.1	4.5*

* The seasonally adjusted rate was 4.5.

Source: Louisiana Workforce Commission. April 25, 2014.

The names of several of the largest employers located in the Issuer are as follows:

	<u>Name of Employer</u>	<u>Type of Business</u>	<u>Approximate No. of Employees</u>
1.	Terrebonne Parish School Board	Education	2,460
2.	Gulf Island Fabrication, Inc	Fabricated structural metal	2,200
3.	Terrebonne General Medical Center	Medical Services	1,362
4.	Diocese of Houma-Thibodaux	Clergy	1,100
5.	Terrebonne Parish Consolidated Government	Parish Government	992
6.	Leonard J. Chabert Medical Center	Hospital	840
7.	Rouse’s Supermarket	Retail/Grocery	730
8.	Wal-Mart Stores, Inc	Department Store	714
9.	Chet Morrison Contractors, LLC	Water, sewer and utility lines	600
10.	Performance Energy Services	Oil Field Services	600

Source: 2012 Comprehensive Annual Financial Report, Terrebonne Parish Consolidated Government.

There can be no assurance that any employer listed will continue to locate in the parish or continue employment at the level stated.

ANNUAL AVERAGE TERREBONNE PARISH CONCURRENT ECONOMIC INDICATORS 2009, 2010, 2011, 2012 AND THIRD QUARTER 2013 (All data not seasonally adjusted.)

TERREBONNE PARISH					
	2009	2010	2011	2012	2013:3
EMPLOYMENT					
Total	54,929	54,008	53,580	55,295	57,733
Agriculture, Forestry, Fishing, and Hunting	176	153	153	160	162
Mining	5,301	4,610	4,172	4,651	5,919
Utilities	210	229	241	238	221
Construction	3,337	3,446	3,364	3,544	3,801
Manufacturing	6,465	6,144	6,771	7,494	7,536
Wholesale Trade	1,920	1,856	1,901	1,864	1,928
Retail Trade	6,940	6,737	6,735	6,847	6,825
Transportation & Warehousing	3,171	3,147	3,217	3,512	4,051
Information	466	460	453	445	438
Finance & Insurance	1,206	1,194	1,178	1,202	1,189
Real Estate and Rental and Leasing	1,696	1,759	1,815	1,513	1,668
Professional & Technical Services	1,749	1,845	1,928	1,963	2,309
Management of Companies and Enterprises	322	320	300	324	337
Administrative and Waste Services	3,252	3,652	3,548	3,612	3,330
Educational Services	*	*	*	*	*
Health Care and Social Assistance	6,565	6,643	6,756	6,721	6,595
Arts, Entertainment, and Recreation	397	364	307	314	369
Accommodation and Food Services	4,477	4,521	4,490	4,807	5,043
Other Services, except Public Administration	2,189	1,872	1,487	1,357	1,352
Public Administration	1,703	1,862	1,765	1,696	1,725
EARNINGS (\$ in Thousands)					
	Annual	Annual	Annual	Annual	Quarterly
Total	\$2,409,938	\$2,421,283	\$2,458,325	\$2,649,821	\$742,892
Agriculture, Forestry, Fishing, and Hunting	4,487	5,023	5,234	5,392	1,248
Mining	425,211	353,649	317,556	391,238	135,994
Utilities	9,882	10,345	11,064	11,402	2,864
Construction	176,987	185,706	184,591	202,385	58,317
Manufacturing	345,411	344,464	405,573	449,231	111,398
Wholesale Trade	89,077	88,288	92,221	96,549	25,418
Retail Trade	170,542	167,660	173,270	180,408	46,135
Transportation & Warehousing	191,285	200,911	209,303	246,974	74,071
Information	16,593	16,670	16,520	17,458	4,179
Finance & Insurance	51,078	51,007	54,740	58,129	13,677
Real Estate and Rental and Leasing	95,304	129,557	131,157	93,322	35,472
Professional & Technical Services	90,793	97,268	104,935	118,269	36,076
Management of Companies and Enterprises	14,874	15,402	14,803	17,051	4,279
Administrative and Waste Services	122,623	140,456	130,558	147,236	38,389
Educational Services	*	*	*	*	*
Health Care and Social Assistance	269,628	277,886	288,494	284,866	72,138
Arts, Entertainment, and Recreation	7,538	7,033	5,643	5,390	1,528
Accommodation and Food Services	74,516	80,333	79,150	85,752	23,680
Other Services, except Public Administration	77,891	71,684	65,146	67,417	17,711
Public Administration	62,510	69,660	67,563	67,737	16,216

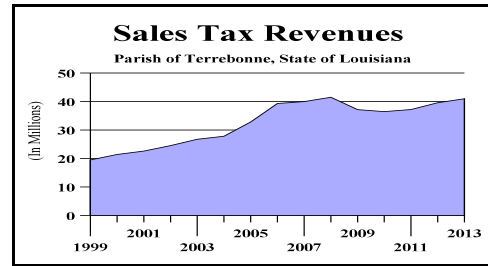
* Data non-publishable.

Source: Louisiana Workforce Commission.

Sales Tax Collections

The trend in the sales and use tax revenues of the Parish is indicated in the table below:

<u>Fiscal Year</u> <u>(Ended 12/31)</u>	<u>Sales Tax</u> <u>Revenues</u>	<u>Fiscal Year</u> <u>(Ended 12/31)</u>	<u>Sales Tax</u> <u>Revenues</u>
1999	\$19,468,951	2007	\$39,961,358
2000	21,404,802	2008	41,499,111
2001	22,595,815	2009	37,154,791
2002	24,527,064	2010	36,442,007
2003	26,730,777	2011	37,167,712
2004	27,810,468	2012	39,558,954
2005	32,814,484	2013	40,941,712
2006	39,282,442		



Sources: *Comprehensive Annual Financial Reports (1999-2012)* of the Terrebonne Parish Consolidated Government (2013).

Banking Facilities

The Parish is served by the following banks:

Banks

Capital One, National Association
 Coastal Commerce Bank
 Community Bank
 First American Bank & Trust
 IBERIABANK
 JPMorgan Chase Bank, National Association
 MidSouth Bank, N.A.
 Regions Bank
 South Louisiana Bank
 Synergy Bank
 Teche Federal Bank
 Whitney Bank
 Woodforest National Bank

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2012

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*Comprehensive Annual
Financial Report*

For the year ended December 31, 2012

*Terrebonne Parish Consolidated Government
Houma, Louisiana*



About the Front and Back Cover

The magnolia blossom was designated the state flower of Louisiana in 1900. The southern magnolia (*magnolia grandiflora*) is well-known as a traditional tree for Louisiana landscapes. It is often considered essential for creating a "Southern" style garden and is commonly found in Terrebonne Parish's landscapes.

Photographs and Audit Report Layout by:

Ruby LeCompte

Comprehensive Annual Financial Report



For The Year Ended
December 31, 2012

Terrebonne Parish Consolidated Government

Houma, Louisiana

Prepared by:

Finance Department, Division of Accounting

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Terrebonne Parish Consolidated Government

December 31, 2012

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Terrebonne Parish Consolidated Government

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HOUMA, LOUISIANA 70361
868-5050



TERREBONNE PARISH
P.O. BOX 2768
HOUMA, LOUISIANA 70361
868-1000

TERREBONNE PARISH
CONSOLIDATED GOVERNMENT

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June 24, 2013

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, 2012, is hereby submitted as mandated by the Home Rule Charter. The Home Rule Charter requires that the Council shall provide for an annual independent post audit 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 governmental and business-type activities, funds, and component units of the Terrebonne Parish Consolidated Government in accordance with Generally Accepted Accounting Principles in the United States of America (GAAP). All disclosures necessary to enable the reader to gain an understanding of the Terrebonne Parish Consolidated Government's activities have been included.

The Terrebonne Parish Consolidated Government and certain component units of the Parish financial statements have been audited by Bourgeois Bennett, LLC, a firm of licensed certified public accountants. Component unit financial statements audited by other auditors were furnished to Bourgeois Bennett, LLC, with their opinion, herein, insofar as it relates to the amounts included for these entities is based on the reports of the other auditors. In the opinion of Bourgeois Bennett, LLC, based on their audit and the reports of other auditors, that there was a reasonable basis for rendering an unqualified opinion that the Terrebonne Parish Consolidated Government financial statements for the year ended December 31, 2012, are fairly presented in conformity with GAAP. The independent auditor's report is located at the front of the financial section of this report.

The Terrebonne Parish Consolidated Government is required to provide for an annual single audit in conformity with the provisions of the Single Audit Act 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.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The Territorial Legislature defined Louisiana counties in April 1805, where Terrebonne was originally part of the County of Lafourche. On April 6, 1822, at the home of Alexandre Dupre, acting on a petition of 12 inhabitants and an order of election from Parish Judge Francis M. Guyot, there was a meeting to form a Police Jury for Terrebonne Parish. On March 16, 1848, the City of Houma was incorporated. The separate forms of local government continued until the consolidation election of July 11, 1981, when the voters approved a Home Rule Charter form of government, now known as the Terrebonne Parish Consolidated Government. Subject to the Charter, the Parish is authorized 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 is 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 2,067 square miles consisting of 987 square miles of land and 1,080 miles of water. The U.S. Census estimated the 2012 population to be 111,893, an increase of 303 (.3%) over 2010.

The Terrebonne Parish Consolidated Government includes a full range of services, including police and fire protection within the incorporated city limits of Houma; an urban electric system and parish gas utility system. Parishwide services include public works, coastal restoration and preservation, recreation programs, planning and zoning, public transportation, housing and human services, a civic center, solid waste, sewerage, emergency preparedness, and general administrative services.

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, 2012, 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	Legal	Coastal Restoration & Preservation
Finance	Parks and Recreation	Risk Management/Human Resources
Civic Center	Public Safety	Housing and Human Services
Utilities	Public Works	Planning and Zoning

LOCAL ECONOMY

Economic Condition and Outlook

In 2003, the Parish Council approved an agreement with the Houma-Terrebonne Chamber of Commerce and the South Central Industrial Association (SCIA) for an organizational assessment to implement an Economic Development Strategic Plan. As part of the implementation of the Strategic Plan, the creation of Terrebonne Economic Development Authority (TEDA) was completed and became active in 2005. Beginning below is an article prepared by TEDA on the Parish Economic Condition.

In January of 2013, the Terrebonne Economic Development Authority outlined goals and objectives for 2013 at a Strategic Planning Retreat conducted at Fletcher's new campus on Highway 311. The primary goals related to Business Retention more so than Business Recruitment with additional emphasis on new business start-ups.

In February, TEDA launched a major initiative involving two of its major allies (SLEC and South Central Planning) in reaching out to 26 cities across Louisiana and Mississippi in an attempt to highlight available jobs. Some 820 jobs were showcased involving 39 local employers, primarily members of SCIA. This initiative consumed most of February and was considered a "huge" success as both LED and LA Workforce Commission applauded the undertaking. The primary reason for this was (and is) the difficulties in hiring locally. With the April, 2013 unemployment for the Houma MSA at 4.4% which is the 21st lowest in the US, the available labor force is being challenged. TEDA received tremendous cooperation from area employers throughout Terrebonne Parish in compiling this data. In 2011, TEDA opened a new website www.TerrebonneHiringnow.org to showcase the many available excellent paying jobs and available opportunities.

New business start-ups in the Parish are "alive and well" partly due to TEDA's emphasis in this area. Through May of 2013, 346 "new businesses" have opened in the Parish compared to the exact same number in 2012. TEDA conducts regular training workshops focusing on the many aspects of Entrepreneurship. In addition, in January of this year, TEDA recommended to LED to host the inaugural statewide Louisiana Entrepreneurship Fest in Houma. LED concurred with the event taking place on June 20-21 at the Houma-Terrebonne Civic Center. Thirty six presenters (experts in their field) will be conveying valuable information and insights to the attendees which numbers 311 as of June 5th. The Fest is targeting individuals who have an idea for a new business as well as existing business owners interested in the latest technologies and information available to enhance their profitability. Should the Fest be considered a success, there is a good possibility that Houma could become the permanent home of the event and be recognized as "The Entrepreneurship Capital of Louisiana".

With the expansion of Deepwater rigs in the Gulf, the ripple effect on Terrebonne's economy is showing numerous positive signs. Major employers in the oil and gas industry have already been announcing major expansion plans including PIII Helicopters. TEDA attends two major Tradeshows annually in this industrial sector, OTC in Houston in May and the Workboat Tradeshow in New Orleans in the November-December timeline. The OTC event was well represented with an apparent increase in foreign companies and potential investment.

TEDA initiated a formal economic alliance in 2012 with Weihai, China and will be returning there in July to continue to explore and discuss Chinese investment opportunities. In addition, TEDA will have one of its own employees working out of the Weihai Foreign Affairs Office during the months of July through September. This is unprecedented in Economic Development. China is Louisiana's largest trading partner with prospects for increased activity very encouraging.

Terrebonne's commercial activity is also doing well as new strip centers and national chains continue to arrive. Each year TEDA attends the largest Tradeshow nationally in this regard (the ICSC...Int'l Council of Shopping Centers) held each May at the Las Vegas Convention Center. TEDA meets with prospective developers as well as national chains while there. In May, a new national restaurant chain, Twin Peaks, opened in Houma on MLK.

In summary and conclusion, Terrebonne Parish is excelling in its economic outlook but could be restricted because of these areas of concern... A. Expansion of the workforce. B. Available/Affordable Housing and C. Increased costs of operations due to hurricane protection and storm surge. These are all "real" issues and are problematic in that short term solutions are not readily apparent.

Additional information on the economy in Terrebonne Parish, please visit the Terrebonne Parish Economic Development Authority at <http://www.tpeda.org>

Economic Indicators:

Some of the economic indicators below have reflected the past growth and future potential growth of our Parish.

Year	Accounts Registered				Gross Sales Tax Collections	
	Sales Tax Permits	Annual % Growth	Occupational Licenses	Annual % Growth	Sales Tax Collections	Annual % Growth
2003	7,237		5,169		72,948,912	
2004	7,319	1.13%	5,408	4.62%	74,854,942	2.6%
2005	7,517	2.71%	5,625	4.01%	86,367,981	15.4%
2006	7,954	5.81%	5,967	6.08%	107,076,357	24.0%
2007	8,340	4.85%	6,067	1.68%	108,937,998	1.7%
2008	8,587	2.96%	6,268	3.31%	111,588,521	2.4%
2009	8,031	-6.47%	6,284	0.26%	104,636,527	-6.2%
2010	8,317	3.56%	6,130	-2.45%	98,508,673	-5.9%
2011	8,563	2.96%	6,286	2.54%	100,914,024	2.4%
2012	8,885	3.76%	6,212	-1.18%	107,484,695	6.5%

According to the Louisiana Department of Labor, the annual average rate of local unemployment within Terrebonne Parish decreased to an average of 4.8% in 2012 and the average labor force increased to 54,664 as reflected in the following table and chart.

Year	Average Labor Force *	Unemployment Rate *
2003	50,600	3.80%
2004	50,250	4.10%
2005	45,920	6.60%
2006	52,509	3.30%
2007	53,945	2.60%
2008	56,284	3.60%
2009	51,919	4.90%
2010	54,300	5.30%
2011	53,749	5.40%
2012	54,664	4.80%

Source: *Louisiana Department of Labor

Major Initiatives in 2012/2013

Terrebonne Parish has several major active initiatives in the Parish, which includes funding carried forward from 2011 and new funding in 2012 and 2013. These projects have been funded through bond proceeds, federal and state grants, sales taxes dedicated to capital improvements and non-recurring excess funds from operations, which will have a significant impact on the quality of life for the citizens of our Parish.

Drainage Improvements: \$100.7 million

The Parish has made an aggressive effort to improve the gravity and forced drainage systems throughout the populated areas. As a parish adjacent to the Gulf of Mexico, essential levee systems in the lower reaches of the parish continually need improvements, in lieu of a major Hurricane Levee System. Some of the major projects have been in partnership with the Terrebonne Levee and Conservation District.

Road and Bridge Improvements: \$32.6 million

Many of these projects have been funded to add critical roadways, extending thoroughfares and installing major turning lanes to minimize the impact and lessen the inconveniences resulting from our recent population growth; as well as to prepare us for future shifts in population as identified within the Comprehensive Master Plan. Using Federal Stimulus grants, the Parish removed and replaced damaged concrete panels and widened existing roadways to add turn lanes at several major intersections. In March of 2013, the Parish approved the sale and issuance of \$11.285 million of Public Improvement Bonds to continue the efforts of major road infrastructure.

Sewerage Improvements: \$22.5 million

The sewerage improvements will enable the receipt of flows from an industrial corridor. In addition, the Parish received \$1.6 million in Federal EDA ARRA Funds for a Wastewater Line Extension, which includes an industrial park and port facilities. In 2010, the Parish issued \$17.0 million in Sewer Revenue Bonds (Build America bond and Recovery Zone Economic Development) for the purpose of converting 6 lift stations to submersible pumps, mitigation of 4 lift stations in the South Treatment Plant service area and renovation of 11 other lift stations throughout the Parish and renovations of 2 treatment plants.

Long-Term Financial Planning

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 began July 1, 2002 and have generated about \$9.4 million to date. Terrebonne Parish Consolidated Government and Terrebonne Levee and Conservation District have an Intergovernmental Agreement to provide for the funding of the Morganza to the Gulf Project. This Project is to provide a system of levees and floodgates to protect the citizens of Terrebonne Parish from any tidal surges from a tropical weather condition. The mission of the Terrebonne Levee and Conservation District is to protect lives and property during times of emergency by using the available manpower and equipment in a safe and timely sequence, while maintaining the integrity of the levee systems and flood control structures. The project purpose is to protect infrastructure and the remaining fragile marsh from hurricane storm surge. The area is significantly affected by tides emanating from the Gulf of Mexico. Terrebonne Levee and Conservation District shall engage in flood control works as it relates to hurricane protection, tidal flooding, saltwater intrusion and conservation. The Parish and the District are jointly participating in this project to provide for the acquisition, construction, improvement, maintenance and operation of new and existing facilities for the furtherance of the statutorily authorized purposes of the District.

The proposed work is located in coastal Louisiana approximately 60 miles southwest of New Orleans, and includes portions of Terrebonne and Lafourche Parishes. The area is bounded on the west by Bayou Dularge and State Highway 311 and on the east by Bayou Lafourche with the east and west boundaries forming an apex at Thibodaux, LA. The southern boundary is the Gulf of Mexico. The recommended hurricane protection plan consists of approximately 72-miles of earthen levee with 12-floodgate structures proposed for the navigable waterways, 12-environmental structures for environmental enhancement, and a lock structure in the Houma Navigation Canal measuring 200-ft wide by 1200-ft long. The structural features are integrated into the levee alignment to provide flood protection, drainage, environmental benefit, and navigational passage. Construction of this plan is to be cost shared 65% Federal/ 35% non-federal with the Louisiana Department of Transportation and Development and the Terrebonne Levee and Conservation District as the local sponsors. It will take 15 to 16 years to build the entire system, which would be maintained by the Terrebonne Levee & Conservation District. The Army Corps of Engineers will likely operate the massive set of locks in the Houma Navigation Canal and Gulf Intracoastal Waterway water control structures. In 2011, the Parish sold \$49 million of Public Improvement Bonds to participate in the financing of the Houma Navigation Canal Receiving Structure, which is now 87% complete.

Hurricanes Gustav/Ike Disaster Community Development Block Grant (CDBG) Allocation: In late 2008, Terrebonne Parish was impacted by Hurricanes Gustav and Ike. Terrebonne Parish has been named as a recipient of a Hurricane Gustav/Ike Disaster Community Development Block Grant Allocation. The State of Louisiana was allocated an estimated \$800 million, of which an estimated \$144 million for Terrebonne Parish. The contract for the first allocation of \$77 million was awarded in mid-2009, a second allocation in 2010 for \$57 million and \$10 million in 2012. To date, the parish has expended \$35.0 million, which includes \$9.0 for the Port. The following categories have been proposed to the State for individual approval:

- **Housing Programs (\$26.2 million):** Terrebonne Parish is the second fastest growing metropolitan area in the country. Prior to Hurricanes Gustav and Ike the rental market was well beyond the available units and the housing prices were above the means of many workforce residents. The hurricanes have exacerbated these challenges. To expedite the growth of the rental market, Terrebonne Parish will be providing support to first time homebuyers (approved in early 2010), but also provide infrastructure for mixed-income rental and single-family home developments. In 2012 the State allocated \$10.0 million to the Parish specifically for affordable rental properties.
- **Infrastructure (\$10.4 million):** The Parish is using the recovery dollars to improve pump stations and increase the effectiveness of the levee system and coastal barriers to surge intrusion and erosion losses. There is also an urgent need for a new Juvenile Detention Facility and expansion into the Gray area for sewerage. Growth plans include encouraging building homes in the northern part of the parish to supply homes for those who are not required to live down the bayou to have quick access to water-dependent industry or assets. These projects will be administered by the Parish rather than opting for state administration.
- **Economic Development (\$10.0 million):** The Parish entered into a \$10.0 million sub-grant agreement with the Port to construct a dry dock facility with the approximate dimensions of 320 feet by 126 feet and a lift capacity of approximately 9,000 short tons. The total cost of this project is \$29.5 million, which includes other federal and state grants.

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 for interim periods only, 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 Fund, Capital Projects Fund, 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 Fund is controlled by the provisions of the various bond issues. The Capital Project Fund 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").

Financial Policies

The Parish complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In 2012, the Parish implemented GASB No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position"; and early implemented GASB Statement No. 65, "Items previously reported as Assets and Liabilities." The accounting and reporting framework and the more significant accounting policies are discussed in the Notes to the Financial Statements (Exhibit 20, No. 1, "Summary of Significant Accounting Policies").

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 maintained a Trust Fund (Police Pension and Relief Fund), for the policemen hired prior to October 1, 1983, through December 31, 2012. At December 31, 2012 all police retirees are part of the MPERS plan, therefore remaining plan assets were distributed back to the Parish in accordance with state law. 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. 20, "Pension Plans").

DEBT ADMINISTRATION

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

Public Improvement	\$ 86,510,000
General Obligation	18,425,000
Revenue Bonds	9,211,295

Further disclosure information can be found in the Notes to the Financial Statements (No. 10, "Long-Term Debt").

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.

For investment purposes the Parish uses the following: demand deposits, certificates of deposit, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, Federal Farm Credit Bank Notes and Louisiana Asset Management Pool for short-term available cash. The year 2012 generated interest earnings of \$1,193,345 with an average investment rate of .7%. In 2011, interest earnings totaled \$1,284,021 with an average investment rate of .7% on investments.

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

	2012		2011	
	Amount	Average Percent	Amount	Average Percent
Cash on hand	\$ 10,121	0.01%	\$ 10,707	0.01%
Cash and certificates of deposit in banks	52,742,654	29.65%	38,459,090	18.01%
Investments	125,142,303	70.35%	175,117,993	81.99%
Totals	<u>\$177,895,078</u>	<u>100.00%</u>	<u>\$ 213,587,790</u>	<u>100.00%</u>

All funds managed and invested by the Parish are done so in accordance with Louisiana Revised Statutes, 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").

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. The Parish financial statements have been audited by Bourgeois Bennett, L.L.C., a firm of licensed certified public accountants. The financial statements have received an "unqualified opinion" indicating that in all material respects, the Parish's basic financial statements are presented fairly and in conformity with accounting principles generally accepted in the United States of America.

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

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) 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 year ended December 31, 2011. This was the fifteenth consecutive year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Parish has received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada for the years 2003 through 2012 Annual Operating Budget. In order to qualify for the Distinguished Budget Presentation Award, the Parish's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communication device.

ACKNOWLEDGMENTS

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 and Information Technology Divisions of the Finance Department and audit staff of Bourgeois Bennett, L.L.C, whose dedicated efforts resulted in the successful completion of this report.

In addition, we express our appreciation to the Parish President Michel H. Claudet and the Parish Council Members for their interest and support in planning and conducting the financial affairs of the Parish in a responsible and progressive manner during their terms in office.

Respectfully submitted,



Jamie J. Elfert
Chief Financial Officer
Finance Department

TERREBONNE PARISH CONSOLIDATED GOVERNMENT
2012
PRINCIPAL OFFICIALS

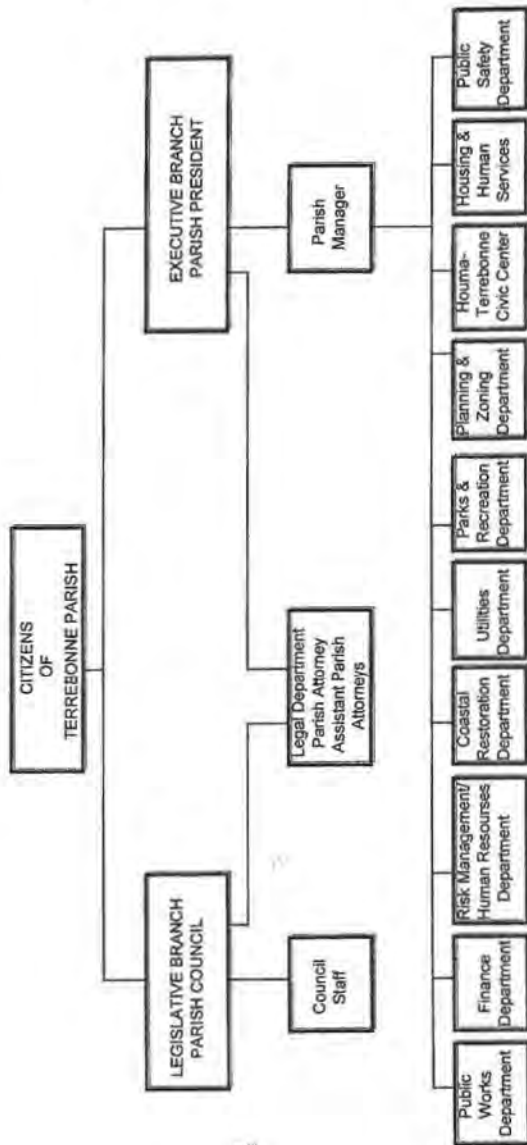
Parish President		
Parishwide		Michel H. Claudet
Parish Council Members		
District 1		John Navy
District 2	Chairwoman	Arlanda Williams
District 3		Capt. Greg C. Hood, Sr. (Ret.)
District 4		Beryl A. Amedée
District 5		Christa M. Duplantis-Prather
District 6		Russell "Red" Hornsby
District 7		Danny Babin
District 8		Dirk Guidry
District 9	Vice Chairman	Peter Lambert
Council Clerk		Charlette Poche'
Administration Staff		
Parish Manager		Al Levron
Chief Financial Officer		Jamie J. Elfert
Public Works Director		Greg Bush, Ret. Lt. Col.
Utilities Director		Thomas K. Bourg
Risk Management/HR Director		J. Dana Ortego
Planning & Zoning Director		T. Pat Gordon
Public Safety:		
Fire Chief		Todd Dufrene
Police Chief		Todd Duplantis
Juvenile Detention Director		Jason Hutchinson
Emergency Preparedness		Earl Eues
Parks and Recreation Director		Sterling Washington
Civic Center Director		Janel Ricca
Housing & Human Services		Darrel Waire
Parish Attorney		Courtney Alcock

TERREBONNE PARISH CONSOLIDATED GOVERNMENT

Finance Department

Chief Financial Officer	Jamie J. Elfert
Executive Secretary	Ruby LeCompte
Accounting / Comptroller	Donald Picou
Information Technology Manager	Ben Smith
Customer Service Manager	Edward Lawson
Warehouse Manager	Mary Crochet
Purchasing Manager	Angela Guidry
Accounting Division	
Comptroller	Donald Picou
Accounting Manager	Kayla Dupre
Investment Officer	Sonja Labat
Accounting Supervisor	Paulette Garrett, CPA
Accountant I (Contracts)	Jill Becnel
Accountant I (Budget Assistant)	Peggy Pitre
Accountant I (Grants)	Susan Cadriere/Janice Hutchinson
Accountant I	Debbie Bourg
Accounting Specialist II (Payroll)	Felicia Aubert
Accounting Specialist II (Accounts Receivable)	Sondra Corbitt/Melissa Bourgeois
Accounting Specialist I (Accounts Receivable)	Ava Fontenot
Accounting Specialist I (Accounts Payable)	Mona Kramer/Kristi Doucet
Accounting Specialist I (Accounts Payable)	Rhonda Samanie
Accounting Specialist I (Accounts Payable)	Antoine Foret/Kristi Doucet
Accounting Specialist I (Cash/Investments)	Melissa Bourgeois/Tammy Foret
Accounting Specialist I (Cash/Investments)	Kristi Doucet/Sondra Harris
Accounting Clerk (Grants/Fixed Assets)	Jan Theriot
Accounting Specialist I (Grants)	Daphne Porche/Tanya Ridley
Accounting Specialist I (Interns)	Janice Hutchinson
Accounting Specialist I (Interns)	Logan Coriell/Meri Matthews

TERREBONNE PARISH CONSOLIDATED GOVERNMENT



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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, 2011

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.



Christopher P. Morinell

President

Jeffrey R. Ennis

Executive Director

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Terrebonne Parish Consolidated Government, State of Louisiana (the Parish) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma Area Convention and Visitors Bureau, Terrebonne Parish Port Commission, Terrebonne Economic Development Authority, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, City Court of Houma, District Attorney of the Thirty-Second Judicial District, Clerk of Court, Assessor, Terrebonne Parish Fire Districts No. 5 and 6, Bayou Cane Fire Protection District, Coleau Fire Protection District, Terrebonne Parish Recreation Districts No. 2/3, 3, 6, 7 and 8, Terrebonne Parish Veterans' Memorial District, Terrebonne Parish Communications District, Firemen's Pension and Relief Fund and Thirty-Second Judicial District Court which represent 55% of the assets and deferred outflows of resources of the aggregate discretely presented component units. Furthermore, the above listed component units represent 72% of the revenues of the aggregate discretely presented component units. In addition, the financial statements of the aforementioned component units represent 100% and 100%, respectively, of the assets and additions of fiduciary funds. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing

Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the Parish, as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and the Schedules of Funding Progress for the Primary Government's OPEB Plan, Police Pension and Relief Fund and Firemen's Pension and Relief Fund on pages 4 through 15 and 121 through 123, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Terrebonne Parish Consolidated Government, Louisiana's basic financial statements. The introductory section, supplementary information section (combining and individual fund financial statements), other supplementary information section and statistical information section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information section (combining and individual fund financial statements), and other supplementary information section is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional audit procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section and statistical information section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 2013 on our consideration of the Terrebonne Parish Consolidated Government, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Parish's internal control over financial reporting and compliance.

Bougeon Bennett, LLC.

Certified Public Accountants.

Houma, Louisiana,
June 24, 2013.

TERREBONNE PARISH CONSOLIDATED GOVERNMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Finance Department, Accounting Division is responsible for the overview and analysis of the financial activities of the Terrebonne Parish Consolidated Government (the Parish) for the year ended December 31, 2012. The explanation provided is designed to introduce the financial highlights and offer an overview of our financial statements.

Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and facts known to date. This narrative includes a government-wide financial analysis of revenues, expenses, and changes in the net position. Further detail offers our readers a financial analysis of the Parish's funds consisting of the governmental fund types and proprietary funds. We encourage our readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages vii through xv of this report.

FINANCIAL HIGHLIGHTS

Assets and deferred outflows of resources of the Parish, the primary government, exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$487.2 million (net position). Of this amount, \$20.7 million (unrestricted net assets) may be used to meet the Parish's ongoing obligations to citizens and creditors.

The Parish's total net assets increased by \$7.9 million during 2012. Governmental activities' net assets decreased \$1.6 million during 2012. The business-type net assets increased by approximately \$9.5 million in 2012.

At the end of our current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$135.2 million, an increase of \$31.1 million in comparison with the prior year. Approximately 45.7% of this total amount, \$61.8 million, is funds not restricted or committed for special purposes or in a non-spendable form.

At year-end, the portion of the fund balance not restricted or committed for special purposes in the general fund was \$11.6 million, or 54.3% of total 2012 General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Terrebonne Parish Consolidated Government's basic financial statements. The Terrebonne Parish Consolidated Government's basic financial statement comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements reported in Exhibits 1 and 2 are designed to provide readers with a broad overview of the Terrebonne Parish Consolidated Government's finances, in a manner similar to a private-sector business. The statements combine all governmental funds' current financial resources with capital assets and long-term obligations. Also presented in the government-wide financial statements is a total column for the business-type activities of the primary government. Component units are separate legal governmental entities to which the Parish may be obligated to provide financial assistance and are presented as a separate column in the government-wide statements and as individual activities in Exhibits 18 and 19.

The Statement of Net Position reported in Exhibit 1 presents information on all the Parish's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as useful indicator of whether the financial position of the Parish is improving or deteriorating.

The Statement of Activities reported in Exhibit 2 presents information showing how the government's net position changed during the most recent fiscal year. All changes are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. For example, uncollected taxes and earned but unused vacation leave result in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities, which are funded by the government's general tax and other revenues. This is intended to summarize information and simplify the user's analysis of cost of various governmental services and/or subsidy to various business-type activities and component units.

The government wide financial statements distinguish functions of the Parish that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Parish include the financial activities of the General Government, Parish Legislative and Administration Services, Public Works (Government Buildings, Engineering, Centralized Fleet Maintenance, Drainage, Roads and Bridges and Public Transit), Public Safety (City Police, City Fire, Juvenile Detention, Adult Jail and Emergency Preparedness), Finance (Accounting, Customer Service, Information Systems and Purchasing / Warehouse), Parks and Recreation, Planning and Zoning, Risk Management, Human Resources, Housing and Human Services, and Legal. The business-type activities of the Parish include an electric generation and distribution operation, natural gas distribution, a sewerage collection system, sanitation maintenance system and operations of a civic center.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Terrebonne Parish Consolidated Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Parish can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The governmental major fund presentation in Exhibits 3 through 12 is presented on a modified accrual basis. This is the manner in which the financial budget is typically developed. Unlike the government-wide financial statements, governmental fund financial statements focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's current financing requirements. The Parish has presented the following major funds: General Fund, Public Safety Fund, Grant Fund, Road and Bridge Maintenance Fund, Drainage Maintenance Fund, Terrebonne Levee and Conservation District Fund and the Capital Projects Fund.

All non-major governmental funds are presented in one column, titled Other Governmental Funds. Combining financial statements of the non-major funds can be found in the Combining and Individual Fund Statements and Schedules that follow the basic financial statements.

Proprietary Funds report both enterprise and internal service funds on the fund financial statements. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statement. The intent is that costs of goods or services to the general public on a continuing basis be financed primarily through user charges. The Parish uses enterprise funds to account for its Utility System (electric and gas), Sewer System, Sanitation Maintenance Fund and Civic Center operations. The internal service funds are an accounting device used to accumulate and allocate costs internally among the Parish's various functions. The government uses internal service funds to account for the financing of goods or services provided by the Risk Management (self-insurance, group benefits), Human Resources Administration (self-funded employment plan), Centralized Purchasing/Warehouse, Information Systems and Centralized Fleet Maintenance Departments. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the government-wide financial statements. Combining statements of the individual internal service funds can be found in the Combining and Individual Fund Statements following the basic financial statements.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the Parish. While these funds represent a trust responsibility, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the government-wide financial statements. The basic fiduciary fund financial statements can be found on Exhibits 16 and 17.

While the total column on the business-type fund financial statements for enterprise funds (see Exhibit 13 and 14) is the same as the business-type column at the government-wide financial statement, the governmental major funds total column requires a reconciliation because of the different measurement focus which is reflected on the page following each statement (see Exhibits 4 and 6). The flow of current financial resources reflects bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligations into the Governmental Activities column in the government-wide statements.

Capital Assets

General capital assets include land, improvements to land, easements, buildings, vehicles, machinery and equipment, infrastructure, and all other tangible assets that are used in operations and that exceed the Parish's capitalization threshold explained in Note 1D, Exhibit 20. The Parish has capitalized all general capital assets. All infrastructure projects completed and acquired since year 1980 have been capitalized.

Other Information

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found in Exhibit 20 of this report.

Required Supplementary Information

The required supplementary information presented immediately following the notes to financial statements in Exhibit 21 presents the funding progress on the Parish's Other Postemployment Benefit Plan (OPEB) and Police and Firemen's Retirement Trust Funds, presented in Exhibits 22 and 23, respectively. January 1, 2012 was the date of the (OPEB) Plan's fourth actuarial valuation. The latest actuarial valuation for the Firemen's Pension and Relief Fund was December 31, 2012. Because the Board for the Police Pension and Relief Fund believe Parish contributions and investment earnings have fully funded the actuarial liability, the latest actuarial valuation was December 31, 2004.

Supplementary Information

The combining statements referred to earlier in connection with the non-major governmental and proprietary funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules include Statements A-1 through E-3 of the report.

Other supplementary financial information can be found in Schedules 1 through 3 of this report. The Statistical Section (Tables 1 through 22) is included for additional information and analysis and does not constitute a part of the audited financial statements.

The Office of Management and Budget Circular A-133 Single Audit auditor reports, findings and schedules are included in a separately issued Single Audit Supplementary Financial Report.

Government-Wide Financial Analysis

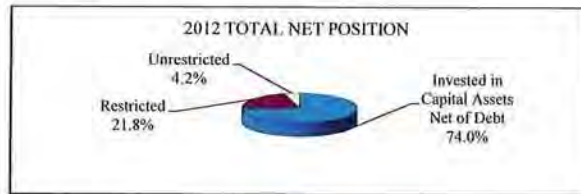
The table on the following page reflects the condensed Statement of Net Position for 2012, with comparative figures from 2011.

Terrebonne Parish Consolidated Government
Condensed Statements of Net Position
December 31, 2012 and 2011
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2012	2011*	2012	2011*	2012	2011*
Assets:						
Current and Other Assets	\$200.4	\$231.7	\$ 63.4	\$ 58.6	\$263.8	\$290.3
Restricted Assets	0.5	0.2	4.7	2.6	5.2	2.8
Capital Assets	280.6	253.0	141.9	130.9	422.5	383.9
Total Assets	481.5	484.9	210.0	192.1	691.5	677.0
Deferred Outflows of Resources	0.2	0.3			0.2	0.3
Liabilities:						
Current Liabilities	30.1	27.3	7.1	7.4	37.2	34.7
Long-Term Liabilities	118.0	121.3	13.3	5.4	131.3	126.7
Total Liabilities	148.1	148.6	20.4	12.8	168.5	161.4
Deferred Inflows of Resources	26.5	27.9	9.4	8.7	35.9	36.6
Net Position:						
Invested in Capital Assets	227.9	198.1	132.7	129.6	360.6	327.7
Restricted	59.0	64.6	47.0	40.4	106.0	105.0
Unrestricted	20.2	46.0	0.5	0.6	20.7	46.6
Total Net Position	\$307.1	\$308.7	\$ 180.2	\$ 170.6	\$ 487.3	\$ 479.3

* Restated for GASB No. 65 implementation.

For more detailed information see Exhibit I, Statement of Net Position.



Approximately 74.0% of the Parish's total net position as of December 31, 2012, reflects the Parish's investment in capital assets (land, buildings, infrastructure, machinery and equipment net of accumulated depreciation) less any related outstanding debt used to acquire those assets that is still outstanding. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another 21.8% of the government's net position is subject to external restrictions as to their use.

The remaining unrestricted net position of 4.2% is available for future use as directed by the Parish President and Parish Council to meet ongoing obligations of the government to citizens and creditors.

The table below provides a summary of the changes in net position for the year ended December 31, 2012, with comparative figures from 2011:

Terrebonne Parish Consolidated Government
Condensed Statements of Changes in Net Position
For the Years Ended December 31, 2012 and 2011
(in millions)

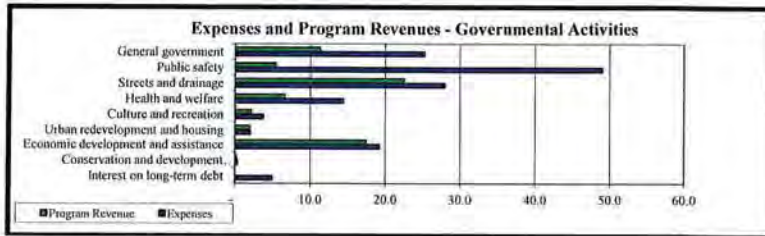
	Governmental Activities		Business-Type Activities		Total	
	2012	2011*	2012	2011*	2012	2011*
Revenues:						
Program Revenues:						
Charges for Services	\$ 12.4	\$ 13.4	\$ 54.6	\$ 58.5	\$ 67.0	\$ 71.9
Operating Grants and Contributions	32.9	39.9	1.3	0.5	34.2	40.4
Capital Grants and Contributions	22.0	15.7	0.8	1.3	22.8	17.0
General Revenues:						
Property Taxes	28.0	24.3	9.8	8.3	37.8	32.6
Sales Taxes	39.6	37.2			39.6	37.2
Other Taxes	1.5	1.3	0.3	0.3	1.8	1.6
Grants and Contributions Not Restricted to Specific Programs	8.7	9.9			8.7	9.9
Other	1.5	1.3	0.3	0.3	1.8	1.6
Total Revenues	146.6	143.0	67.1	69.2	213.7	212.2
Expenses:						
General Government	25.2	24.6			25.2	24.6
Public Safety	49.0	48.0			49.0	48.0
Streets and drainage	28.0	29.7			28.0	29.7
Health and Welfare	14.5	13.0			14.5	13.0
Culture and Recreation	3.6	2.6			3.6	2.6
Urban Redevelopment and Housing	2.0	2.9			2.0	2.9
Economic Development and Assistance	19.2	12.0			19.2	12.4
Conservation and Development	0.3	0.3			0.3	0.3
Interest on Long-Term Debt	4.9	4.8			4.9	4.8
Electric & Gas			35.1	39.5	35.1	39.5
Sewerage			8.5	8.2	8.5	8.2
Sanitation			13.3	12.5	13.3	12.5
Civic Center			2.2	2.2	2.2	2.2
Total Expenses	146.7	138.3	59.1	62.4	205.8	200.7
Increase in Net Position Before Transfers	(0.1)	4.7	8.0	6.8	7.9	11.5
Transfers	(1.5)	(0.3)	1.5	0.3	-	-
Increase (Decrease) in Net Position	(1.6)	4.4	9.5	7.1	7.9	11.5
Net Position, January 1	308.7	304.3	170.6	163.5	479.3	467.8
Net Position, December 31	\$ 307.1	\$ 308.7	\$ 180.1	\$ 170.6	\$ 487.2	\$ 479.3

* Restated for GASB No. 65 implementation.

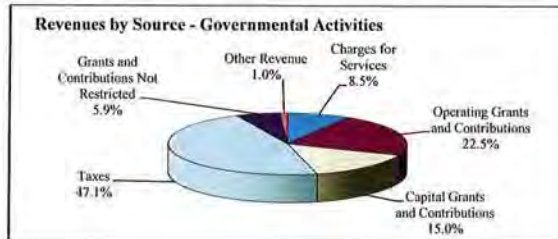
The government's net position increased by \$7.9 million during the current fiscal year.

Governmental Activities net position decreased \$1.6 million in 2012, a decrease of \$6.0 from 2011, primarily due to:

1. A net increase in total revenues collected of \$3.6 million, represented largely by a change in the following areas:
 - Charges for services, decrease of \$1.0 million
 - Grants and contributions, decrease of \$8.2 million
 - Capital grants and contributions, increase of \$6.3 million
 - Property Taxes, increase \$3.7 million
 - Sales Taxes, increase \$2.4 million, and a
2. Net increase in expenses of \$8.4 million, the majority represented by changes in the following:
 - Public Safety, \$1.0 million net increase. The City Police and Fire have had substantial increases in retirement costs and grant programs for specialized public safety prevention.
 - Streets and Drainage, \$1.7 million decrease in non-recurring drainage activity from 2011 preparations made for a major Mississippi Flood Event.
 - Health and Welfare, \$1.5 million increase. In 2012, the Parish of Terrebonne partnered with the our neighboring Lafourche Parish Government and the local Terrebonne General Medical Center to provide \$2.0 million of non-recurring assistance to the State of Louisiana's Chabert's Charity Hospital until such time Oschner's Hospital could take over its operations in mid 2013.
 - Economic Development and Assistance, \$6.8 million net increase from a pass-through grant to the Port for major expansions offset by a reduction in the parish severe repetitive programs.
 - Culture and Recreation, \$1.0 increase from a three year tourism grant through the State of Louisiana Recovery Program.



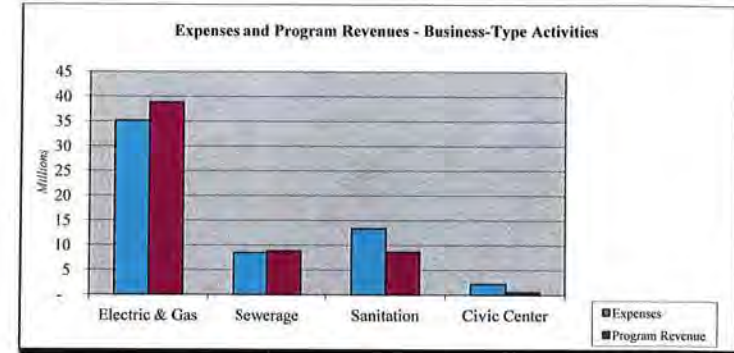
As shown below, 47.1% of the revenues generated by Governmental Activities are taxes, made up primarily of property and sales taxes. Grants represent 43.4% of the total revenue source for Governmental Activities.



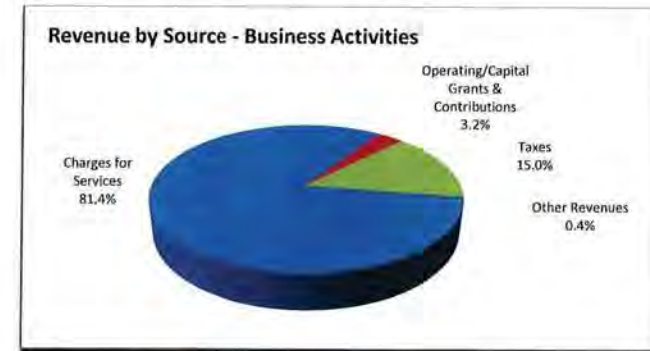
Business-Type Activities net position increased by approximately \$9.5 million in 2012, compared to \$7.1 million as restated for 2011. The primary reasons for the increase in net position were as follows:

- Utilities Fund, \$1.6 million increase in net position, compared to \$1.9 million increase in 2011.
- Sewerage Fund, \$3.0 million increase in net position, compared to \$2.6 million increase as the restated.
- Sanitation Fund, \$5.6 million increase in net position, compared to \$3.1 million. The significant difference related to additional property taxes collected from growth and reappraisals in 2012; and a decrease in operational expenses.

The following graph compares program income to the operating expenses of each activity. See Exhibit 2 for a detail of the activity.



The chart below breaks down the business activities revenue by source:



Financial Analysis of the Government's Funds

Governmental Funds: The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Parish's financing requirement. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The combined fund balances of the Parish's governmental funds at December 31, 2012 was \$135.2 million as compared to \$166.3 million at January 1, 2012, a decrease of \$31.1 million. Approximately 50.7% of total fund balance represents restricted amounts that can be spent only for specific purposes; 3.6 % is committed; 40.4% is assigned; and 5.3% is unassigned. Each of these classifications is defined in Note 1D, Exhibit 20.

The General Fund is the chief operating fund of the Parish, with a \$14.4 million fund balance at the end of 2012 compared to \$20.2 million in 2011. The net decrease of \$5.8 million is substantially due to excess sales taxes and state mineral royalties not anticipated in 2011, used in 2012. Approximately 14.9% of the fund balance total represents restricted amounts that can be spent only for specific purposes; 4.6% is committed ; 30.5% is assigned; 50.0% is unassigned; and .1% is in a nonspendable form.

Major funds represented by the Public Safety Fund (Police and Fire within the city limits of Houma), Grant Fund, Road and Bridge Maintenance Fund, Drainage Maintenance Fund, Terrebonne Levee District Fund and Capital Projects Fund had a combined net decrease in their fund balances of \$27.8 million. The significant increases or decreases are as follows: Road and Bridge and Drainage Funds had several major projects on going and completed at year end which reduced funds carried forward from prior years; Terrebonne Levee & Conservation District Fund had significant expenditures to the Terrebonne Levee and Conservation District for major long-term projects; and the Capital Projects Fund is for multi-year projects, which results in fluctuating fund balances depending on the stages of construction in progress.

Proprietary Funds: The Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Utilities Fund at December 31, 2012, reflected \$28.3 million. This fund is used to account for electricity and gas services to certain areas of the Parish. This fund is self-supporting from charges for service revenues. This fund encompasses all operations associated with electric generation and distribution and gas distribution. Investment in capital assets of the Utility Fund, at the end of the current fiscal year totaled \$46.0 million.

The Sewerage Fund of the Parish had unrestricted net position of \$4.6 million at December 31, 2012. This fund encompasses all assets associated with sewerage operations, maintenance, and capital improvements held by the Parish. Investment in capital assets of the Sewerage Fund at the end of the current fiscal year totaled \$62.8 million.

The Sanitation Maintenance Fund had unrestricted net position of \$12.6 million. The investment in capital assets at the end of current fiscal year totaled \$10.8 million. The revenues include user fees supplemented by an ad valorem tax. The increase in net position includes \$1.5 million for future repayment of limited liability bonds for major liquid waste projects in 2013. The largest increase in the net position related to additional property tax collections during a reappraisal year.

The Civic Center Fund had \$13.1 million of net assets invested in capital assets and \$.5 million unrestricted net assets. A general fund supplement of \$.9 million in 2012 was required for the operations and maintenance of the facility in addition to the revenues generated by sales and service charges.

General Fund Budgetary Highlights

The difference between the original General Fund budget and the final amended budget was \$1.0 million revenue increase; \$4.2 million expenditure increase; an increase of \$2.8 million transfers out to other funds.

During the year, budget amendments to revenues were prepared to account for receipt of Federal and State grants totaling \$1.0 million.

Material differences between actual results and final budgeted amounts in the general fund were primarily related to the following:

- Multi-year state and federal grant programs were not completed at the end of the calendar year, which reflected large differences in both the intergovernmental revenues and related expenditures in the Planning Department.
- Sales tax revenues in excess of the budget, \$1.2 million resulted in a wind-fall of collections continuing in 2012 following the BP Oil Spill in 2010, when thousands of contractors were stationed in our Parish during critical months. In addition, projects initiated to protect the Parish from the 2011 Mississippi Flood; large on-going construction projects from the \$133 million CDBG Recover Grant (Hurricanes Gustave and Ike); and \$66.0 million in bond financed projects have injected economic development growth in excess of projections. Due to the non-recurring nature of these variables, the parish administration waited until the actual sales taxes could be determined and used them in the 2013 Budget.

Capital Asset and Debt Administration

Capital Assets: The Terrebonne Parish Consolidated Government's investment in capital assets for its governmental and business type activities as of December 31, 2012, amounts to \$422.5 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, gas and electric utility systems, civic center, landfill, sewer system facilities, roads, highways, bridges, and drainage systems. Consisting of street and drainage projects accepted into the Parish maintenance during years 1980 through 2001. The net increase in the Parish's investment in capital assets for the current fiscal year was \$38.5 million as compared to the beginning net assets. There was a 10.9% net increase for governmental activities capital assets and 8.3% net increase for business-type activities capital assets.

Major capital asset events during the current fiscal year included the following completed projects:

- SCADA Drainage Pump Station (infrastructure), \$1.1 million
- Westside Boulevard Extension to MLK (infrastructure), \$3.7 million
- Thompson Road Levee/Drainage (infrastructure), \$9.0 million
- Government Tower Air Handler System, (mechanical equipment), \$1.0 million
- Savanne Road Drainage (infrastructure), \$.8 million
- Valhi Road Extension (infrastructure), \$6.2 million
- Turning Lanes/Stimulus Project (infrastructure), \$1.2 million
- Operation Boat Launches (infrastructure), \$1.0 million
- Downtown Parking (infrastructure), \$1.0 million

In addition, the capitalization of major projects still in progress during the current fiscal year included the following:

- Drainage Pump Station Fuel Containment (infrastructure), Phase II, \$1.9 million
- Concord Road Levee (infrastructure), \$1.5 million
- Parish Maintained Levee Improvements (infrastructure), \$.7 million
- Hollywood Road Widening South (infrastructure), \$5.9 million
- Country Drive Widening (infrastructure), \$2.0 million
- Systems Channels Project I-1B Forced Drainage, Various Phases (infrastructure), \$2.3 million
- Susie Canal & Suzie Canal Extension (infrastructure), \$.5 million
- Bayou Gardens Extension / Wetlands (infrastructure), \$1.6 million
- Parish Sports Park Complex, \$2.1 million
- Buquet St. Drainage, \$.9 million
- Ward 7 Levee Elevation, \$.9 million
- Ashland Drainage Project, \$4.4 million
- Summerfield Pump Station, \$2.9 million
- Baroid Bayou LaCarpe Drainage System, \$2.7 million
- Automatic Bar Screen HMGP, \$2.6 million
- Valhi Road to Savanne Extension, \$3.7 million

Terrebonne Parish Consolidated Government
Capital Assets
(Net of Depreciation)
December 31, 2012 and 2011
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$ 5.0	\$ 4.1	\$ 3.6	\$ 3.6	\$ 8.6	\$ 7.7
Buildings	28.3	28.5			28.3	28.5
Infrastructure	185.9	166.6			185.9	166.6
Machinery and equipment	21.0	21.1	2.4	2.5	23.4	23.6
Electric system and buildings			29.7	29.7	29.7	29.7
Gas distributions system and buildings			15.4	14.7	15.4	14.7
Sewer system and buildings			57.2	55.5	57.2	55.5
Landfill buildings and improvements			6.3	6.5	6.3	6.5
Civic Center buildings and equipment			11.9	12.3	11.9	12.3
Construction in progress	40.4	32.7	15.4	6.2	55.8	38.9
Total	\$ 280.6	\$ 253.0	\$ 141.9	\$ 131.0	\$ 422.5	\$ 384.0

Additional information on the Parish's capital assets can be found in Note 8, Exhibit 20 of this report.

Long-term Debt: At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$114.1 million compared to the prior year of \$111.3 million, which is reflected below.

Terrebonne Parish Consolidated Government
Summary of Outstanding Debt at Year-end
December 31, 2012 and 2011
(in millions)

	Governmental Activities		Business-type Activities		Total Outstanding	
	2012	2011	2012	2011	2012	2011
Public Improvement	\$ 86.5	\$ 90.2			\$ 86.5	\$ 90.2
General Obligation	18.4	19.8			18.4	19.8
Revenue Bonds			\$ 9.2	\$ 1.3	9.2	1.3
Total Outstanding	\$ 104.9	\$ 110.0	\$ 9.2	\$ 1.3	\$ 114.1	\$ 111.3

During 2011, the Parish issued public improvement bonds funded by the net collections of sales and use taxes levied by the Parish. New bonds cannot be issued if the highest future year's principal and interest payment will exceed 75% of the anticipated revenues of the tax securing the bonds for the year the bonds are sold. Debt service due within one year for Public Improvement Bonds is \$3.9 million, which is 33.3% of the budgeted 2013 Capital Improvement Sales Tax and Morganza to the Gulf Hurricane Protection Sales Tax revenues.

The Parish's general obligation bond debt may not exceed 10% of the assessed value of all property of the Parish for any one purpose. These bonds are secured by unlimited ad valorem taxation. The assessed value of the Parish for 2012 was \$989.8 million, making the debt limit for 2012 at \$99.0 million. The Parish has issued and outstanding five general obligation bond issues totaling \$18.4 million, which is within 18.6% of the debt limit.

Additional information on the Parish's long-term debt can be found in Note 10, Exhibit 20 of this report.

As of December 31, 2012, the Parish bonds are rated by major rating services as follows:

	Underlying Ratings		Insured Ratings
	Standard and Poor's	Fitch Ratings	Standard and Poor's
Public Improvement Bonds:			
Series ST-1998A	AA-	AA-	AA-
Sewer Refunding Bonds, Series ST-1998B	AA-	AA-	AA-
Series ST-2000	AA-	AA-	AA-
Refunding Bonds, Series ST-2003	AA-	AA-	AA-
Series ST-2005	AA-	AA-	AA-
Series ST-2008	AA-	AA-	AA-
Series ST-2009	AA-	AA-	AA-
Series ST-2011, Morganza Levee	AA-	AA-	AA-
Series ST-2011	AA-	AA-	AA-
General Obligation:			
Refunding Bonds, Series 2003	AA-	AA-	AA-
Series 2005, Drainage/Paving	AA-	AA-	AA-
Refunding Bonds, Series 2005	AA-	AA-	AA-
Series 2007, Drainage/Paving	AA-	AA-	AA-
Series 2008, Drainage/Paving/Sewerage	AA-	AA-	AA-

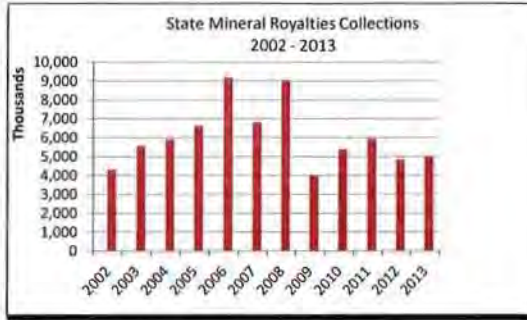
Economic Factors and Next Year's Budget and Rates

Sales Taxes: On April 20, 2010, the Deepwater Horizon Drilling Rig owned by British Petroleum exploded off the coast of Louisiana, triggering the largest spill in history ("BP Spill"). Although still too early to predict the future impact on our sales tax and state mineral royalties, the Parish continues to monitor the monthly collections for signs of a downward trend. For the 2013 Budget, the Parish increased expected sales tax revenues by 5% over the prior year budget and will use any 2013 excesses in the 2014 Budget after the assurance of their collections.

State Mineral Royalties: It has been the practice of Terrebonne Parish to use a portion of State Mineral Royalties for recurring operations and excess funds from non-recurring or special projects. The collections depend on the price of oil, production volume and the number of wells, which have all been heavily influenced by various hurricanes, oil spills and government regulations. The revenues for 2012 reflected a 18.6% drop, or \$1.1 million under 2011. Over the last ten years, the Parish has collected as high as \$9.18 million and as low as \$3.97 million. With this in mind, the Parish has cautiously budgeted \$5.0 million for 2013 and continues to monitor the current oil and gas market.

On the following page is a past history of the State Mineral Royalty collections and estimates for 2013. Any royalties received in excess of \$5.0 million in 2013 will be budgeted after an assurance of their collection and used in the 2014 Budget Year.

Year	Collections
2002	\$ 4,308,077
2003	5,573,056
2004	5,907,425
2005	6,632,181
2006	9,184,432
2007	8,812,116
2008	9,055,810
2009	3,973,217
2010	5,389,015
2011	5,940,899
2012	4,835,883
2013	5,000,000



General property taxes are expected to continue the modest growth experienced in the last several years. In 2013 the Parish estimated the Parish wide collections to be 5% higher than 2012. The special districts vary in growth depending on the area. The total collections for 2013 were estimated to be \$34.5 million.

Property is reassessed every four years, with 2012 the most recent year of reassessment. The next regular scheduled reassessment is for the year 2016. Property subject to taxation is assessed as a percentage of its fair market value. Residential properties and all land are assessed at 10%, other property and electric cooperative properties, excluding land, are assessed at 15%, and public service properties, excluding land, are assessed at 25% of fair market value. The assessor completes the current year tax roll after the budget is submitted to the Council for approval with adjustments other than nominal made during the year.

Video Poker Proceeds: Video Poker revenue began in 1993 and has steadily grown from the first year collections of \$332,000 to the collections in 2012 of \$2.4 million. Based on the assumption this revenue being difficult to predict, we have budgeted \$2.4 million for 2013 and will continue to watch the monthly collections. Excess collections will be budgeted after assurance of collections and used in 2014 Budget Year.

Labor: The 2012 unemployment rate for Terrebonne Parish averaged 4.8% compared to 5.4% in 2011.

Requests for Information

This financial report is designed to provide a general overview of the Terrebonne Parish Consolidated Government's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, Chief Financial Officer, P. O. Box 2768, Houma, La. 70361. General information relating to the Parish can be found at the Parish website, www.tpcg.org.



BASIC FINANCIAL STATEMENTS



STATEMENT OF NET POSITION

Terrebonne Parish Consolidated Government

December 31, 2012

ASSETS	Primary Government			Component Units
	Governmental-Activities	Business-type Activities	Total	
Cash and cash equivalents	\$ 11,713,817	\$ 22,327,923	\$ 34,041,740	\$ 63,908,446
Investments	102,986,377	15,323,727	118,310,104	118,312,107
Receivables	7,654,372	6,359,123	14,013,495	16,471,937
Internal balances	(5,781,608)	5,781,608	-	-
Due from other governments	60,533,456	11,495,422	72,028,878	32,283,980
Due from component units	3,787	-	3,787	153,969
Inventories	1,857,502	22,176	1,879,678	4,368,965
Other assets	1,411,028	1,257,490	2,668,518	12,763,303
Restricted assets:				
Cash and cash equivalents	501,726	1,749,115	2,250,841	13,604,837
Investments	-	1,039,920	1,039,920	-
Receivables	-	7,132	7,132	-
Due from other governments	-	1,898,332	1,898,332	-
Investment in joint venture	-	810,580	810,580	-
Capital assets:				
Non-depreciable	45,396,351	18,920,368	64,316,719	66,896,176
Depreciable, net	235,210,235	122,954,124	358,164,359	522,890,134
Total assets	481,487,133	209,947,040	691,434,173	913,673,874
Deferred Outflows of Resources	191,544		191,544	382,864
LIABILITIES				
Accounts payable and other current liabilities	25,898,463	4,647,828	30,546,291	18,576,249
Accrued interest payable	1,376,112	-	1,376,112	-
Due to other governments	1,119,170	96,002	1,215,172	2,174,375
Due to component units	153,969	-	153,969	3,787
Grant Advancements	1,532,927	-	1,532,927	-
Liabilities payable from restricted assets	92,917	2,387,913	2,480,830	-
Non-current liabilities:				
Due within one year	6,457,079	1,230,460	7,687,539	5,946,449
Due in more than one year	111,476,686	12,062,048	123,538,734	100,218,058
Total liabilities	148,107,321	20,424,251	168,531,574	146,918,938
Deferred Inflows of Resources	36,485,926	9,364,622	35,850,548	25,301,367
NET POSITION				
Invested in capital assets, net of related debt	227,942,443	132,663,197	360,605,640	487,010,366
Restricted for:				
General government	364,702	-	364,702	-
Streets and drainage	11,927,894	-	11,927,894	-
Capital projects	23,253,921	-	23,253,921	24,632,203
Debt service	15,838,844	1,534,573	17,373,417	8,643,191
Health and welfare	4,352,354	-	4,352,354	-
Economic development and assistance	753,047	-	753,047	-
Urban redevelopment and assistance	2,464,942	-	2,464,942	-
Utilities	-	28,313,730	28,313,730	-
Sewerage	-	4,627,414	4,627,414	-
Sanitation	-	12,551,773	12,551,773	-
Other purposes	-	-	-	7,464,629
Unrestricted	20,287,281	467,480	20,754,761	242,086,044
Total net position	\$ 307,085,428	\$ 180,158,167	\$ 487,243,595	\$ 771,816,433

STATEMENT OF ACTIVITIES

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

Expenses	Program Revenues		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:			
Governmental activities:			
General government	\$ 25,241,244	\$ 10,099,187	\$ 712,603
Public safety	49,019,745	2,161,367	3,101,821
Streets and drainage	27,982,942	56,545	2,432,731
Health and welfare	14,439,836	-	6,353,865
Culture and recreation	3,640,893	100,927	971,253
Education	76,462	-	-
Urban redevelopment and housing	1,955,779	-	1,858,859
Economic development and assistance	19,209,346	-	17,433,395
Conservation and development	286,262	-	-
Interest on long-term debt	4,855,999	-	-
Total governmental activities	146,711,528	12,418,026	32,884,327
Business-type activities:			
Electric & Gas	35,117,160	38,607,061	189,167
Sewerage	8,477,688	7,825,056	165,183
Sanitation	13,352,149	7,668,876	971,677
Civic Center	2,186,508	515,516	3,494
Total business-type activities	59,133,505	54,616,509	1,329,521
Total primary government	\$ 205,845,033	\$ 67,034,535	\$ 34,213,848
Component Units:			
General government	\$ 3,087,346	\$ 1,141,560	\$ 180,432
Judicial services	12,499,353	7,944,018	3,640,850
Public safety	23,272,006	1,721,889	3,399,151
Health and welfare services	184,026,253	178,347,160	1,341,302
Culture and recreation	11,840,364	668,651	331,230
Economic development and assistance	7,379,234	673,491	2,454,009
Utilities	14,192,931	13,454,931	721,420
Total component units	\$ 256,297,549	\$ 205,911,700	\$ 11,147,174
General revenues:			
Taxes:			
Property			
Sales and use			
Franchise			
Occupancy			
Grants and contributions not restricted to specific programs			
Unrestricted investment earnings			
Miscellaneous			
Transfers			
Total general revenues and transfers			
Change in net position			
Net position - beginning, as restated			
Net position - ending			

See notes to financial statements.

* As restated.

Exhibit 2

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component
Governmental Activities	Business-type Activities	Total	Units
\$ (13,941,859)		\$ (13,941,859)	
(43,018,402)		(43,018,402)	
(5,493,709)		(5,493,709)	
(7,834,043)		(7,834,043)	
(1,567,400)		(1,567,400)	
(76,462)		(76,462)	
(96,920)		(96,920)	
(1,775,951)		(1,775,951)	
(115,166)		(115,166)	
(4,858,999)		(4,858,999)	
(79,378,911)		(79,378,911)	
	\$ 3,679,068	3,679,068	
	363,156	363,156	
	(4,711,590)	(4,711,590)	
	(1,667,498)	(1,667,498)	
	(2,336,870)	(2,336,870)	
(79,378,911)	(2,336,870)	(81,715,781)	
			\$ (1,765,396)
			(914,485)
			38,019,112
			(3,870,484)
			(10,840,483)
			19,468,454
			1,983,400
			42,980,124
28,016,809	9,811,534	37,828,343	29,924,051
39,558,954		39,558,954	5,932,911
1,438,459		1,438,459	
	296,071	296,071	1,563,218
8,681,247		8,681,247	4,284,488
351,937	295,233	647,170	8,358,052
1,182,240		1,182,240	1,148,927
(1,484,494)	1,484,494		
77,745,143	11,887,332	89,632,475	51,211,647
(1,633,768)	9,550,462	7,916,694	99,191,771
308,719,196	170,607,705	479,326,901	677,644,662
\$ 107,085,428	\$ 180,158,167	\$ 487,243,595	\$ 771,836,433

BALANCE SHEET
GOVERNMENTAL FUNDS
Terrebonne Parish Consolidated Government

	December 31, 2012			
	General Fund	Public Safety Fund	Grant Fund	Road and Bridge Maintenance Fund
Assets				
Cash and cash equivalents	\$ 13,609,071	\$ 73,699	\$ 2,716,500	\$ 94,154
Investments	8,775,122	2,637,550	1,019,301	1,757,575
Receivable (net), where applicable of allowances for uncollectibles				
Taxes	197,443	486,483		
Accounts	522,839	9,411	132,092	1,030
Other	113		383	
Economic loans			2,581,444	
Due from other funds	26,331,664		1,708,194	231,759
Due from other governmental units	7,171,723	5,168,865	14,841,982	1,234,783
Due from component units	5,787			
Other assets	3,420		650	40
Restricted assets:				
Cash and cash equivalents	71,143		430,583	
Total assets	\$ 56,686,345	\$ 8,376,008	\$ 21,391,129	\$ 3,319,341
Liabilities				
Accounts payable and accrued expenditures	\$ 1,595,404	\$ 237,857	\$ 2,242,108	\$ 316,491
Liability for work completed on contracts	14,109		5,101	
Grant advancements			4,073,381	
Due to other funds	37,481,500	442,456	12,433,035	371,857
Due to other governmental units	597,641	4,095	265,036	604
Due to component units	153,969			
Payable from restricted assets:				
Texas' escrow accounts			92,917	
Total liabilities	39,892,711	684,408	19,051,598	888,932
Deferred Inflows of Resources	2,417,371	4,052,072		
Fund Balances				
Nonspendable:				
Long-term receivables	9,403			
Restricted for:				
Dedicated emergency	2,075,839			
Broadmoor trees	71,143			
Grants			2,764,154	
Capital projects				
Drainage				
Levee and conservation				
Debt service				
Other special purposes				
Committed for:				
Capital projects	660,675			
Other special purposes				
Assigned for:				
Subsequent year's expenditures	2,660,340			
Parish prisoners	459,229			
City baseball	239,185			
Coastal restoration	1,096,937			
Public safety		3,639,528		
Capital projects				
Grants			1,575,377	
Road and bridge				2,630,409
Drainage				
Other special purposes				
Unassigned	7,213,510			
Total fund balances	14,426,261	3,639,528	4,339,531	2,630,409
Total liabilities, deferred inflows and fund balances	\$ 56,686,345	\$ 8,376,008	\$ 21,391,129	\$ 3,319,341

See notes to financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION**

Terrebonne Parish Consolidated Government

December 31, 2012

Drainage Maintenance Fund	Terrebonne Levee & Conservation District Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 941,811 4,700,739	\$ 8,269,765 13,023,015	\$ 259,905 48,761,467	\$ 1,450,596 21,142,952	\$ 27,415,501 101,817,721
539,506 6,961			1,091,947 24,125 135,514	2,315,379 696,478 136,010
159,119 7,597,779	417,132 1,074,458	8,166,056 9,145,869	4,656,727 14,032,927	41,670,651 60,268,386 3,787 4,110
				501,726
<u>\$ 13,945,915</u>	<u>\$ 22,784,370</u>	<u>\$ 66,333,297</u>	<u>\$ 42,534,788</u>	<u>\$ 237,371,193</u>
\$ 251,149	\$ 2,992,968	\$ 1,597,678 3,167,411 990	\$ 346,670 5,000	\$ 9,580,325 3,191,621 4,074,371
672,680 340		4,699,466 54,742	1,423,389 252,433	57,524,473 1,114,891 153,969
				92,917
924,169	2,992,968	9,520,287	2,027,492	75,232,567
6,106,636			13,909,847	26,485,926
				9,403
				2,075,839
				71,143
				2,764,154
1,565,023		16,441,140		16,441,140
	19,791,402			1,565,023
			14,469,540	19,791,402
			11,307,507	14,469,540
		3,858,206		11,307,507
			317,774	4,518,881
			61,715	317,774
				2,662,055
				459,229
				239,185
				1,096,937
				3,639,528
		36,513,664		36,513,664
				1,575,377
5,350,087				2,630,409
			440,913	5,350,087
				440,913
				7,213,510
<u>6,915,110</u>	<u>19,791,402</u>	<u>56,813,010</u>	<u>26,597,449</u>	<u>135,152,700</u>
<u>\$ 13,945,915</u>	<u>\$ 22,784,370</u>	<u>\$ 66,333,297</u>	<u>\$ 42,534,788</u>	<u>\$ 237,371,193</u>

Fund Balances - Governmental Funds	\$ 135,152,700
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Governmental capital assets	\$ 397,719,973
Accumulated depreciation	(117,613,135)
	280,106,838
Other assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	
Deferred bond premium	(74,155)
Accrued interest receivable	165,147
Net pension asset	589,082
	680,074
Unearned revenues represent future collections of revolving loan fund receivables that will be accounted for as increases in net position in the government-wide financial statements.	2,541,444
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.	
Compensated absences payable	(1,058,981)
Bonds payable	(104,935,000)
Other postemployment benefit obligations	(10,233,734)
Accrued interest payable	(1,376,112)
	(117,603,827)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and purchasing functions, to individual funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position.	6,208,199
Net Position of Governmental Activities	\$ 307,085,428

See notes to financial statements.



**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	General Fund	Public Safety Fund	Grant Fund	Road and Bridge Maintenance Fund
Revenues				
Taxes	\$ 11,890,765	\$ 11,687,054		\$ 5,932,911
Licenses and permits	2,753,058	1,118,682		
Intergovernmental	10,027,932	1,363,211	\$ 26,599,812	281,661
Charges for services	451,747		190,730	
Fines and forfeitures	525,605	108,607		
Miscellaneous	744,076	403,786	1,603,834	17,641
Total revenues	26,393,183	14,681,340	28,394,376	6,252,213
Expenditures				
Current				
General government	12,691,308	502,276		
Public safety	4,655,752	15,155,175	2,183,835	
Streets and drainage	114,569			6,940,196
Health and welfare	948,922		6,259,744	
Culture and recreation	607,940		920,128	
Education	76,462			
Urban redevelopment and housing			1,955,779	
Conservation and development	277,824			
Economic development and assistance	1,594,347		17,517,411	
Debt service:				
Principal retirement				
Interest and fiscal charges				
Capital outlay	393,193	197,770	134,141	518,055
Intergovernmental				
Total expenditures	21,360,317	16,655,221	28,971,038	7,458,251
Excess (deficiency) of revenues over expenditures	5,032,866	(1,973,881)	(576,662)	(1,206,038)
Other Financing Sources (Uses)				
Transfers in	3,197,270	1,800,000	1,386,132	1,045,000
Transfers out	(14,129,434)	(521,487)		(152,507)
Proceeds of capital asset dispositions	75,928	24,469	4,825	31,137
Total other financing sources (uses)	(10,856,236)	1,302,982	1,390,957	925,630
Net Change in Fund Balances	(5,823,170)	(70,899)	814,295	(280,408)
Fund Balances				
Beginning of year	20,249,631	3,710,427	3,525,236	2,910,817
End of year	\$ 14,426,261	\$ 3,639,528	\$ 4,339,531	\$ 2,630,409

See notes to financial statements.

Exhibit 2

Drainage Maintenance Fund	Terrebonne Levee & Conservation District Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
\$ 12,316,813	\$ 9,932,910		\$ 21,055,345	\$ 68,815,698
911,382		\$ 20,091,755	1,545,567	1,871,740
56,345			250,733	60,801,320
			3,639,833	940,759
26,658	137,991	511,910	221,998	4,274,045
13,311,398	8,070,901	20,583,665	26,713,376	142,400,452
327,705			6,202,690	19,723,979
9,709,057	22,209,707	52,654	2,889,942	47,147,065
		584,594	2,273,287	19,621,703
		186,888	6,990,166	14,198,832
			1,469,759	3,184,715
				76,462
				1,955,779
		42		277,824
				19,111,800
			5,100,000	5,100,000
1,296,818		34,264,004	4,894,468	4,894,468
		24,992	15,738	37,019,719
				24,992
11,333,580	22,209,707	35,113,174	29,836,050	172,337,338
1,977,818	(16,138,806)	(14,329,509)	(3,122,674)	(29,936,886)
110,365		9,324,799	12,747,834	29,611,400
(15,000)	(3,290,951)	(5,850,436)	(7,126,567)	(31,092,382)
129,566			3,077	271,002
224,951	(3,290,951)	3,468,363	5,624,344	(1,209,980)
2,202,749	(19,429,757)	(11,061,146)	2,501,670	(31,146,866)
4,712,361	39,221,159	67,874,156	24,095,779	166,299,566
\$ 6,915,110	\$ 19,791,402	\$ 96,811,010	\$ 26,597,449	\$ 135,152,700



**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

Net Change in Fund Balance - Total Governmental Funds		\$ (3,146,866)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	\$ 37,019,719	
Depreciation expense	(11,156,724)	21,862,995
The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins and donations, is to increase net assets.		
Donated capital assets	1,967,608	
Other adjustments and transactions	(201,510)	1,766,098
Some revenues reported in the statement of activities do not provide current financial resources and therefore are not reported as revenues in the governmental funds.		
Interest revenue		64,780
Revolving loan transactions are reported as revenue and expenditures in the governmental funds. In the government-wide financial statements, these transactions are accounted for as increases/decreases in net position.		(130,754)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Principal payments		5,100,000
Some expenditures and other financing uses are reported in the governmental fund which do not effect net position.		
Increase in net pension asset		47,971
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Amortization of deferred bond premiums	(9,262)	
Decrease in accrued interest expense	44,731	
Other postemployment benefits obligations	(1,437,751)	
Increase in compensated absences payable	(58,192)	(1,460,454)
Internal service funds are used by management to charge the costs of certain activities, such as insurance, human resources, purchasing, information systems and fleet maintenance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		(1,737,538)
Change in Net Position of Governmental Activities		\$ (1,633,768)

See notes to financial statements.

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

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 2,094,581	\$ 2,094,581	\$ 2,427,861	\$ 333,080
Transient	1,150,000	1,150,000	1,438,410	288,410
Sales and use	6,811,000	6,811,000	8,024,634	1,213,634
	<u>10,055,581</u>	<u>10,055,581</u>	<u>11,890,765</u>	<u>1,835,184</u>
Licenses and permits:				
Insurance licenses	400,000	400,000	393,882	(6,118)
Occupational licenses	1,080,498	1,080,498	1,154,609	74,111
Beer and liquor permits	56,200	56,200	63,307	7,107
Building permits	615,000	635,000	901,894	266,894
Plumbing permits	11,840	11,840	2,000	(4,840)
Electric permits	117,000	117,000	94,300	(22,700)
Parade permits	2,600	2,600	2,550	(50)
Other	3,500	3,500	35,546	32,046
	<u>2,306,616</u>	<u>2,306,616</u>	<u>2,753,018</u>	<u>446,402</u>
Intergovernmental:				
Federal Government:				
FEMA reimbursement		195,962	44,482	(44,482)
CDBG		253,377	68,288	(127,674)
Local Government Assistance Program		35,260	113,962	(119,415)
Bureau of National Resources	33,260		35,260	
Office of Emergency Preparedness	40,000	214,339	185,861	(28,678)
State of Louisiana:				
Supplemental pay	69,600	69,600	88,394	(1,205)
Miscellaneous royalties	4,500,000	4,500,000	4,835,884	335,884
Severance taxes	900,000	900,000	951,668	51,668
Revenue sharing	66,000	66,000	64,893	(1,107)
South Central Louisiana Human Services Authority		143,390	143,390	
State beer tax	160,000	160,000	149,666	(10,934)
Hotel/motel tax	235,000	235,000	233,000	(2,000)
Video draw poker	2,356,000	2,356,000	2,443,341	87,341
Local Government:				
Terrebonne Parish Sheriff	587,375	587,375	696,447	109,072
	<u>8,214,235</u>	<u>9,686,303</u>	<u>10,027,932</u>	<u>341,629</u>
Charges for services:				
Grass cutting fees	50,000	50,000	109,014	59,014
Sale of miscellaneous services and items	4,500	4,500	4,526	26
Animal shelter fees	50,000	50,000	84,751	34,751
Wildlife museum fees	10,000	10,000	12,813	2,813
Charges for services	152,000	152,000	215,204	63,204
Other	17,000	17,000	23,439	6,439
	<u>283,500</u>	<u>283,500</u>	<u>453,767</u>	<u>168,267</u>
Fines and forfeitures:				
Criminal court fees	48,000	48,000	92,076	4,076
Commissioners or arbitrators	100,000	100,000	112,803	12,803
Court fines	287,600	287,600	253,086	(34,514)
Other	6,000	6,000	47,536	41,536
	<u>481,600</u>	<u>481,600</u>	<u>505,501</u>	<u>23,901</u>
Miscellaneous:				
Investment earnings	12,150	12,150	102,495	90,345
Rent	461,920	461,920	522,446	60,526
Miscellaneous royalties	30,000	30,000	36,971	6,971
Other	50,000	100,136	82,164	(17,922)
	<u>554,070</u>	<u>604,206</u>	<u>744,076</u>	<u>139,876</u>
Total revenues	22,395,622	23,417,826	26,393,183	2,975,357

See notes to financial statements.

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

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

Terrebonne Parish Consolidated Government

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

For the year ended December 31, 2012

Expenditures	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Current:				
GENERAL GOVERNMENT				
Legislative				
Parish Council:				
Personal services	\$ 229,960	\$ 229,960	\$ 184,547	\$ 45,413
Supplies and materials	26,050	26,050	22,161	3,889
Other services and charges	116,551	116,501	59,480	57,021
Repairs and maintenance	6,100	6,150	564	5,586
Allocated expenditures - services performed for other departments	(295,220)	(295,220)	(204,709)	(90,511)
	83,441	83,441	62,043	21,398
Council Clerk:				
Personal services	350,988	350,988	307,727	43,261
Supplies and materials	34,800	34,800	5,624	29,176
Other services and charges	30,720	30,720	21,719	9,001
Repairs and maintenance	3,300	3,300		3,300
Allocated expenditures - services performed for other departments	(337,996)	(337,996)	(227,422)	(110,574)
	81,812	81,812	107,648	(25,836)
Legislative - Other:				
Supplies	75,000	75,000		75,000
Other services and charges	300,920	303,337	208,531	94,806
Allocated expenditures - services performed for other departments	(296,975)	(296,975)	(183,608)	(113,367)
	78,945	81,362	24,923	56,439
Total Legislative	244,198	246,615	194,614	52,001
Judicial				
City Court:				
Personal services	795,342	795,342	704,217	91,125
Supplies and materials			158	(158)
Other services and charges	22,614	22,614	23,724	(1,110)
	817,956	817,956	728,099	89,857
District Court:				
Personal services	466,224	466,224	474,796	(8,572)
Supplies and materials	25,000	25,000	17,508	7,492
Other services and charges	112,432	112,432	98,764	13,668
Repairs and maintenance	4,000	4,000		4,000
	607,656	607,656	591,068	16,588

See notes to financial statements.

Expenditures (Continued):	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Current (Continued):				
GENERAL GOVERNMENT (Continued):				
Judicial (Continued):				
District Attorney:				
Personal services	\$ 793,007	\$ 793,007	\$ 799,368	\$ (6,361)
Other services and charges	15,100	15,100	16,297	(1,197)
	808,107	808,107	815,665	(7,558)
Clerk of Court:				
Supplies and materials	92,055	92,055	66,494	25,561
Other services and charges	56,620	71,860	60,477	11,383
	148,675	163,915	126,971	36,944
Ward Courts:				
Personal services	342,889	342,889	349,825	(6,936)
Other services and charges	14,308	14,308	13,845	463
	357,197	357,197	363,670	(6,473)
City Marshal:				
Personal services	711,565	711,565	716,845	(5,280)
Supplies and materials	36,300	36,300	33,423	2,877
Other services and charges	91,558	91,558	88,948	2,610
Repairs and Maintenance	11,600	17,250	12,135	5,115
Allocated expenditures for services performed by other departments	7,025	7,025	8,032	(1,007)
	858,048	863,698	859,383	4,315
Judicial - Other:				
Other services and charges	100,000	100,000	102,925	(2,925)
Total Judicial	3,697,639	3,718,529	3,587,781	130,748
Executive				
Personal services	484,050	484,050	513,461	(29,411)
Supplies and materials	22,150	22,150	14,807	7,343
Other services and charges	64,148	87,982	64,474	23,508
Repairs and maintenance	3,300	3,300	2,446	854
Allocated expenditures - services performed for other departments	(453,180)	(453,180)	(405,769)	(47,411)
Total Executive	120,468	144,302	189,419	(45,117)
Elections				
Personal services	159,448	159,448	155,117	4,331
Supplies and materials	4,000	4,000	1,774	2,226
Other services and charges	38,859	38,859	27,471	11,388
Repairs and maintenance	500	500	165	335
Total Elections	202,807	202,807	184,527	18,280

See notes to financial statements.

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

Exhibit 2
(Continued)

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (continued)				
GENERAL GOVERNMENT (Continued):				
General and Financial Administration				
Finance:				
Personal services	\$ 1,019,606	\$ 1,019,606	\$ 1,025,306	\$ (5,700)
Supplies and materials	46,675	46,675	35,229	11,446
Other services and charges	47,994	46,954	36,225	10,679
Repairs and maintenance	4,200	5,200	4,671	529
Allocated expenditures - services performed for other departments	(849,973)	(849,973)	(667,730)	(182,243)
	268,412	268,412	433,701	(165,289)
Customer Service:				
Personal services	869,417	869,417	863,578	5,839
Supplies and materials	105,702	105,702	89,491	16,211
Other services and charges	212,300	212,300	227,797	(15,497)
Repairs and maintenance	9,970	9,970	9,378	592
Allocated expenditures - services performed for other departments	(1,120,885)	(1,120,885)	(1,181,315)	60,430
	76,504	76,504	8,929	67,575
Legal Services:				
Personal services	72,274	72,274	74,258	(1,984)
Supplies and materials	7,200	7,200	6,793	407
Other services and charges	192,794	197,362	128,658	68,704
	272,268	276,836	209,709	67,127
Total General and Financial Administration	617,184	621,752	652,339	(30,587)
General				
Planning and Zoning:				
Personal services	1,015,572	1,015,572	1,062,019	(46,447)
Supplies and materials	38,500	38,500	45,517	(7,017)
Other services and charges	1,059,184	1,693,232	1,292,220	401,012
Repairs and maintenance	2,100	1,596,179	480,042	1,116,137
	2,115,356	4,343,483	2,879,798	1,463,685
Government Buildings:				
Personal services	564,417	564,417	527,024	37,393
Supplies and materials	39,400	39,400	35,067	4,333
Other services and charges	1,555,498	1,553,798	1,218,178	335,620
Repairs and maintenance	278,400	362,565	337,186	25,379
	2,437,715	2,520,180	2,117,455	402,725
Sanitorial Services:				
Personal services	21,900	21,900	22,513	(613)
Supplies and materials	31,100	31,100	27,577	3,523
Other services and charges	275,879	275,879	263,105	12,774
	328,879	328,879	313,195	15,684

See notes to financial statements

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

Exhibit 2
(Continued)

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (continued)				
GENERAL GOVERNMENT (Continued):				
General (continued):				
Animal Shelter:				
Personal services	\$ 484,412	\$ 477,412	\$ 421,861	\$ 55,551
Supplies and materials	106,365	116,065	117,687	(1,622)
Other services and charges	132,386	139,836	160,297	(20,461)
Repairs and maintenance	14,900	14,900	7,405	7,495
	738,063	748,213	707,250	40,963
General - Other:				
Other services and charges	900,746	900,746	1,864,930	(964,184)
Total General	6,520,759	8,841,501	7,882,628	958,873
Total General Government	11,403,055	13,725,506	12,891,308	1,084,198
PUBLIC SAFETY				
Coroner:				
Other services and charges	734,350	832,093	841,613	(9,522)
Emergency Preparedness:				
Personal services	198,816	198,816	200,725	(1,909)
Supplies and materials	30,400	150,157	38,807	111,350
Other services and charges	179,626	179,626	180,972	(1,346)
Repairs and maintenance	6,173	65,710	129,090	(63,380)
	415,017	594,209	549,594	44,715
Parish Prisoners:				
Personal services	995,699	995,699	943,808	51,891
Supplies and materials	403,310	403,310	285,668	117,642
Other services and charges	1,687,062	1,687,062	1,870,095	(183,033)
Repairs and maintenance	210,350	310,350	130,270	80,080
Allocated expenditures for services performed by other departments:	27,000	27,000	34,702	(7,702)
	3,323,421	3,323,421	3,264,543	58,878
Total Public Safety	4,472,788	4,749,823	4,655,752	94,071
STREETS AND DRAINAGE:				
Service Center Administration:				
Personal services	637,517	637,517	550,688	86,828
Supplies and materials	36,500	56,500	21,153	35,347
Other services and charges	341,513	341,513	125,872	215,641
Repairs and maintenance	44,550	78,400	10,744	67,656
Allocated expenditures - services performed for other departments	(921,530)	(921,530)	(593,889)	(327,641)
	158,550	192,400	114,569	77,831
Total Streets and Drainage	158,550	192,400	114,569	77,831
HEALTH AND WELFARE				
Other services and charges	847,351	1,089,963	948,922	141,041

See notes to financial statements

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

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

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

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

Expenditures (Continued):	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Current (continued)				
CULTURE AND RECREATION				
Waterlife Museum				
Personal services	\$ 42,385	\$ 42,385	\$ 33,152	\$ 9,233
Supplies and materials	3,950	3,950	3,080	870
Other services and charges	51,459	51,459	35,014	16,445
Repairs and maintenance	11,000	9,270	1,685	7,585
	<u>108,794</u>	<u>107,064</u>	<u>72,931</u>	<u>34,133</u>
Non-District Recreation				
Personal services	154,124	154,124	126,932	25,192
Supplies and materials	17,060	22,560	15,649	6,911
Other services and charges	301,164	301,164	302,588	(1,424)
Repairs and maintenance	64,000	64,000	57,465	6,535
Allocated expenditures for services performed by other departments:	13,865	13,865	30,375	(16,510)
	<u>550,213</u>	<u>555,713</u>	<u>535,609</u>	<u>20,704</u>
Total Culture and Recreation	<u>659,007</u>	<u>662,777</u>	<u>607,940</u>	<u>54,837</u>
EDUCATION				
Other services and charges	118,600	118,600	76,462	42,138
CONSERVATION AND DEVELOPMENT				
Office of Coastal Restoration				
Personal services	194,632	194,632	212,008	(17,376)
Supplies and materials	14,750	14,750	2,917	11,833
Other services and charges	81,287	116,974	62,085	54,889
Repairs and maintenance	1,450	1,450	297	1,153
Allocated expenditures for services performed by other departments:			517	(517)
Total Conservation and Development	<u>292,119</u>	<u>327,806</u>	<u>277,824</u>	<u>49,982</u>
ECONOMIC DEVELOPMENT AND ASSISTANCE				
Economic Development - other				
Other services and charges	922,190	1,209,240	1,236,484	(27,244)
Housing and Human Services				
Personal services	256,951	256,951	250,794	5,157
Supplies and materials	10,325	14,325	17,979	(3,654)
Other services and charges	67,278	92,278	85,491	5,787
Repairs and maintenance	1,600	1,600	3,599	(1,999)
	<u>336,154</u>	<u>365,154</u>	<u>357,863</u>	<u>7,291</u>
Total Economic Development and Assistance	<u>1,258,344</u>	<u>1,574,394</u>	<u>1,594,347</u>	<u>(19,053)</u>
Capital Outlay	510,655	1,502,544	383,193	1,102,351
Total expenditures by function	<u>19,740,460</u>	<u>23,093,813</u>	<u>21,360,317</u>	<u>2,633,496</u>
Excess (deficiency) of revenues over expenditures	<u>2,655,153</u>	<u>(575,987)</u>	<u>3,032,866</u>	<u>3,608,853</u>

See notes to financial statements.

Other Financing Sources (Uses)

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Transfers in:				
Road and Bridge Maintenance Fund		\$ 112,142	\$ 112,142	
Debt Service Fund			460	\$ 460
Utilities Fund	\$ 2,540,764	2,540,764	2,540,764	
Sanitation Maintenance Fund	543,904	543,904	543,904	
Proceeds of capital asset dispositional			75,928	75,928
Total transfers in	<u>3,084,668</u>	<u>3,196,810</u>	<u>3,273,198</u>	<u>76,388</u>
Transfers out:				
Public Safety Fund	(1,800,000)	(1,800,000)	(1,800,000)	
Grant Fund	(995,817)	(1,241,965)	(1,248,303)	(7,338)
Road and Bridge Maintenance Fund	(1,045,000)	(1,045,000)	(1,045,000)	
Capital Projects Fund	(3,800,000)	(6,326,237)	(6,326,237)	
Terrebonne Juvenile Detention Fund	(1,248,348)	(1,248,348)	(1,248,348)	
Mental Health Fund	(47,310)	(47,310)	(47,310)	
Criminal Court Fund	(1,406,430)	(1,521,430)	(1,642,085)	(120,655)
Civic Center Fund	(872,151)	(872,151)	(872,151)	
Total transfers out	<u>(11,215,056)</u>	<u>(14,006,441)</u>	<u>(14,129,434)</u>	<u>(122,993)</u>
Total other financing uses	<u>(8,130,388)</u>	<u>(10,809,631)</u>	<u>(10,856,236)</u>	<u>(46,605)</u>
Net Change in Fund Balances	<u>(5,475,235)</u>	<u>(11,385,618)</u>	<u>(5,823,370)</u>	<u>5,562,248</u>
Fund Balance				
Beginning of year	16,177,085	30,249,651	30,249,651	
End of year	<u>\$ 10,701,850</u>	<u>\$ 8,864,033</u>	<u>\$ 14,426,281</u>	<u>\$ 5,562,248</u>

See notes to financial statements.

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

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

Terrebonne Parish Consolidated Government

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 3,671,350	\$ 3,671,350	\$ 3,847,283	\$ 175,933
Sales and use	6,589,000	6,589,000	7,802,654	1,213,654
Other	65,000	65,000	37,117	(27,883)
Licenses and permits:				
Insurance licenses	850,000	850,000	859,847	9,847
Occupational licenses	215,000	215,000	229,839	14,839
Beer and liquor permits	21,300	21,300	28,956	7,656
Intergovernmental:				
Federal Government:				
FEMA reimbursement			128,543	128,543
FEMA grant		48,780	45,000	(3,780)
LHSC Year Long Program			114,239	114,239
CCPS Universal Hiring Program		629,177	168,265	(460,912)
State of Louisiana:				
Supplemental pay	834,000	834,000	782,605	(51,395)
Fire insurance tax	110,420	110,420	124,559	14,139
LCLJE Electronic Equipment		187,220		(187,220)
Fines and forfeitures - court fines	157,200	157,200	108,607	(48,593)
Miscellaneous:				
Interest Earned	30,000	30,000	9,773	(20,227)
Other	164,000	180,078	394,013	213,935
Total revenues	12,707,270	13,588,525	14,681,340	1,092,815
Expenditures				
Current:				
General government				
General - other:				
Other services and charges	182,100	182,100	191,567	(9,467)
Ad valorem tax deductions	283,400	283,400	296,112	(12,712)
Ad valorem tax adjustment	25,000	25,000	14,597	10,403
Total general government	490,500	490,500	502,276	(11,776)
Public safety:				
Police:				
Personal services	7,236,882	8,085,284	7,817,208	268,076
Supplies and materials	326,102	326,102	350,241	(24,139)
Other services and charges	872,344	884,378	886,419	(2,041)
Repairs and maintenance	103,700	114,200	103,118	11,082
	<u>8,539,028</u>	<u>9,409,964</u>	<u>9,156,986</u>	<u>252,978</u>
Fire:				
Personal services	5,087,393	5,087,393	5,329,017	(241,624)
Supplies and materials	182,000	235,772	178,663	57,109
Other services and charges	242,300	242,300	191,325	50,975
Repairs and maintenance	104,200	104,200	86,583	17,617
	<u>5,615,893</u>	<u>5,669,665</u>	<u>5,785,588</u>	<u>(115,923)</u>

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Current (Continued):				
Public safety (Continued)				
Allocated expenditures for service performed by other departments:				
Parish council	\$ 21,800	\$ 21,800	\$ 19,026	\$ 2,774
Council clerk	27,000	27,000	21,137	5,863
Legislative - other	13,600	13,600	17,065	(3,465)
Parish president	36,700	36,700	37,713	(1,013)
Finance	28,100	28,100	25,808	2,292
Customer service	70,700	70,700	91,852	(21,152)
	<u>197,900</u>	<u>197,900</u>	<u>212,601</u>	<u>(14,701)</u>
Total public safety	14,352,821	15,277,529	15,155,175	122,354
Capital outlay	512,619	1,508,014	397,770	1,110,244
Total expenditures	15,355,740	17,276,043	16,055,221	1,220,822
Deficiency of revenues over expenditures	(2,648,470)	(3,687,518)	(1,373,881)	2,313,637
Other Financing Sources (Uses)				
Transfers in:				
General Fund	1,800,000	1,800,000	1,800,000	
Transfers out:				
Debt Service Fund	(516,764)	(516,764)	(516,764)	
Grant Fund		(4,723)	(4,723)	
Proceeds of capital asset dispositions	40,000	44,000	24,469	(19,531)
Total other financing sources	1,323,236	1,322,513	1,302,982	(19,531)
Net Change in Fund Balances	(1,325,234)	(2,365,005)	(70,899)	2,294,106
Fund Balance				
Beginning of year	2,673,729	3,710,427	3,710,427	
End of year	<u>\$ 1,348,495</u>	<u>\$ 1,345,422</u>	<u>\$ 3,639,528</u>	<u>\$ 2,294,106</u>
See notes to financial statements.				

See notes to financial statements

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

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

Terrebonne Parish Consolidated Government

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental:				
Federal Government - grants	\$ 8,163,034	\$ 90,202,849	\$ 25,284,416	\$ (64,918,433)
State of Louisiana:				
Grants	1,935,333	2,473,852	1,203,390	(1,270,462)
State Public Transportation Fund			112,006	112,006
Charges for services	120,000	228,823	190,730	(38,093)
Miscellaneous:				
Interest earned	7,000	7,000	19,473	12,473
Other	141,780	208,706	128,303	(80,403)
Principal repayments	25,000	30,400	141,558	114,158
Citizen participation		4,264,750	1,311,500	(2,953,250)
Total revenues	10,392,147	97,416,380	28,394,376	(69,022,004)
Expenditures				
Current:				
Public safety:				
Personal services	1,160,985	1,792,546	1,088,754	703,792
Supplies and materials	422,684	876,623	398,036	478,587
Other services and charges	590,127	1,357,259	601,432	755,827
Repairs and maintenance	126,381	223,303	95,613	127,690
Total public safety	2,300,377	4,249,731	2,183,835	2,065,896
Health and welfare:				
Personal services	2,126,778	2,227,016	2,109,887	117,129
Supplies and materials	248,997	251,783	259,136	(7,373)
Other services and charges	3,865,026	4,181,997	3,870,840	311,157
Repairs and maintenance	16,000	21,520	19,861	1,659
Total health and welfare	6,256,801	6,682,316	6,259,744	422,572
Culture and Recreation:				
Other services and charges	929,800	1,353,130	920,128	433,002
Urban redevelopment and housing:				
Personal services	42,783	36,205	42,427	(6,222)
Supplies and materials		83	86	(3)
Other services and charges	397,946	8,520,625	1,913,252	6,607,373
Repairs and maintenance			14	(14)
Total urban redevelopment and housing	440,729	8,556,913	1,955,779	6,601,134
Economic development and assistance:				
Personal services	297,257	517,050	316,372	200,678
Supplies and materials	21,110	28,284	17,894	10,390
Other services and charges	649,914	57,098,286	17,183,145	35,915,141
Repairs and maintenance		13,002		13,002
Total economic development and assistance	968,281	57,656,622	17,517,411	40,139,211

See notes to financial statements.

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures (Continued):				
Capital outlay	\$	\$ 19,822,494	\$ 134,141	\$ 19,688,353
Total expenditures	10,895,988	98,321,206	28,971,038	69,350,168
Excess (deficiency) of revenues over expenditures	(503,841)	(904,826)	(576,662)	328,164
Other Financing Sources				
Operating transfer in:				
General Fund	995,817	1,245,965	1,248,303	2,338
Public Safety Fund		4,723	4,723	
Civic Center Fund		129,594	129,594	
Information Systems Fund		3,512	3,512	
Proceeds of capital asset disposition			4,825	4,825
Total other financing sources	995,817	1,383,794	1,390,957	7,163
Net Change in Fund Balances	491,976	478,968	814,295	335,327
Fund Balance				
Beginning of year	3,084,261	3,525,236	3,525,236	
End of year	\$ 3,576,237	\$ 4,004,204	\$ 4,339,531	\$ 335,327

See notes to financial statements.

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

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - sales and use	\$ 5,025,000	\$ 5,025,000	\$ 5,932,911	\$ 907,911
Intergovernmental:				
Federal Government - FEMA reimbursement			281,661	281,661
Miscellaneous:				
Investment earnings	1,000	1,000	7,035	6,035
Rent			8,717	8,717
Other		5,650	21,889	16,239
Total revenues	5,026,000	5,031,650	6,252,213	1,220,563
Expenditures				
Current:				
Streets and drainage:				
Personal services	3,386,715	3,386,715	3,471,419	(84,704)
Supplies and materials	348,600	348,600	379,294	(30,694)
Other services and charges	968,660	968,660	939,937	28,723
Repairs and maintenance	1,150,500	2,609,588	1,793,273	816,315
Allocated expenditures for services performed by other departments:				
Parish council	19,551	19,551	24,593	(5,042)
Council clerk	25,000	25,000	27,322	(2,322)
Legislative - other	17,220	17,220	22,058	(4,838)
Parish president	33,000	33,000	48,748	(15,748)
Finance	51,000	51,000	60,428	(9,428)
Customer service	95	95	123	(28)
Engineering	210,800	210,800	173,001	37,799
Total streets and drainage	6,211,141	7,670,229	6,940,196	730,033
Capital outlay	696,500	1,164,731	518,035	646,676
Total expenditures	6,907,641	8,834,960	7,458,251	1,376,709
Deficiency of revenues over expenditures	(1,881,641)	(3,803,310)	(1,206,038)	2,597,272
Other Financing Sources (Uses)				
Transfers in:				
General Fund	1,045,000	1,045,000	1,045,000	
Transfers out:				
General Fund		(112,142)	(112,142)	
Drainage Maintenance Fund		(40,365)	(40,365)	
Proceeds of capital asset dispositions			33,137	
Total other financing sources	1,045,000	892,493	925,630	33,137
Net Change in Fund Balances	(836,641)	(2,910,817)	(280,408)	2,630,409
Fund Balance				
Beginning of year	1,807,646	2,910,817	2,910,817	
End of year	\$ 971,005	\$ -	\$ 2,630,409	\$ 2,630,409

See notes to financial statements

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

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 5,284,000	\$ 5,284,000	\$ 6,383,901	\$ 1,099,901
Sales and use	5,025,000	5,025,000	5,932,912	907,912
Intergovernmental:				
Federal Government:				
FEMA reimbursement			729,970	729,970
State of Louisiana:				
State revenue sharing	185,000	185,000	181,412	(3,588)
Charges for services	40,000	40,000	56,545	16,545
Miscellaneous:				
Investment earnings	5,000	5,000	19,200	14,200
Other			7,458	7,458
Total revenues	10,529,000	10,539,000	13,311,398	2,772,398
Expenditures				
Current:				
General government:				
Ad valorem tax deduction	194,600	194,600	194,256	244
Ad valorem tax adjustment	76,000	76,000	133,349	(57,349)
Total general government	270,600	270,600	327,705	(57,105)
Streets and drainage:				
Personal services	4,626,525	4,626,525	4,289,225	337,300
Supplies and materials	894,050	1,123,050	1,123,363	687
Other services and charges	2,330,450	2,330,450	2,513,364	(17,086)
Repairs and maintenance	1,260,000	1,589,878	1,288,093	991,585
Allocated expenditures for services performed by other departments:				
Parish council	36,100	36,100	40,759	(4,659)
Council clerk	44,412	44,412	45,282	(870)
Legislative - other	22,500	22,500	36,558	(14,058)
Parish president	60,600	60,600	80,792	(20,192)
Finance	69,600	69,600	80,098	(10,498)
Customer service	180	180	222	(42)
Engineering	431,800	431,800	412,301	19,499
Total streets and drainage	9,716,217	10,334,895	9,709,057	625,838
Capital outlay	750,000	2,891,664	1,296,818	1,594,846
Total expenditures	10,736,817	13,497,159	11,333,580	2,163,579
Excess (deficiency) of revenues over expenditures	(197,817)	(2,958,159)	1,077,818	4,935,077
Other Financing Sources (Uses)				
Transfers in:				
Road & Bridge Fund		40,365	40,365	
Capital Projects Fund		70,600	70,600	
Transfers out:				
Capital Projects Fund	(18,000)	(15,000)	(15,000)	
Proceeds of capital asset dispositions			129,566	
Total other financing sources (uses)	(15,000)	95,365	224,931	129,566
Net Change in Fund Balances	(212,817)	(2,862,794)	2,202,749	5,065,543
Fund Balance				
Beginning of year	842,188	4,712,361	4,712,361	
End of year	\$ 629,371	\$ 1,849,567	\$ 6,915,110	\$ 5,065,543

See notes to financial statements

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TERRERONNE LEVEE & CONSERVATION DISTRICT FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - sales tax	\$ 5,025,000	\$ 5,025,000	\$ 5,932,910	\$ 907,910
Miscellaneous - investment earnings	4,000	4,000	137,991	133,991
Total revenues	<u>5,029,000</u>	<u>5,029,000</u>	<u>6,070,901</u>	<u>1,041,901</u>
Expenditures				
Current				
Public safety:				
Other services and charges	1,409,198	37,636,957	22,203,863	15,433,094
Allocated expenditures for services performed by other departments				
Parish council	5,035	5,035	27	5,008
Council clerk	5,890	5,890	30	3,860
Legislative - other	4,465	4,465	24	4,441
Parish president	9,025	9,025	53	8,972
Finance	6,650	6,650	5,687	963
Customer service	25	25	23	2
Total Expenditures	<u>1,440,288</u>	<u>37,668,047</u>	<u>22,209,707</u>	<u>15,038,340</u>
Excess (deficiency) of revenues over expenditures	<u>3,588,712</u>	<u>(32,639,047)</u>	<u>(16,138,806)</u>	<u>16,500,241</u>
Other Financing Uses				
Transfers out				
Debt Service Fund	(3,313,712)	(3,313,712)	(3,290,931)	22,781
Total other financing uses	<u>(3,313,712)</u>	<u>(3,313,712)</u>	<u>(3,290,931)</u>	<u>22,781</u>
Net Change in Fund Balances	<u>275,000</u>	<u>(35,952,759)</u>	<u>(19,429,757)</u>	<u>16,223,002</u>
Fund Balance				
Beginning of year	1,015,725	39,221,159	39,221,159	
End of year	<u>\$ 1,290,725</u>	<u>\$ 3,268,400</u>	<u>\$ 19,791,402</u>	<u>\$ 16,521,002</u>

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

Terrebonne Parish Consolidated Government

December 31, 2012

	Business-Type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities Fund	Sewerage Fund	Sanitation Maintenance Fund	Civic Center Fund		
ASSETS						
Current						
Cash and cash equivalents	\$ 11,559,780	\$ 2,925,941	\$ 5,935,601	\$ (806,601)	\$ 22,327,923	\$ 4,298,316
Investments	13,286,134		2,237,593		15,321,727	1,168,656
Receivables (net, where applicable of uncollectibles) - accounts:						
Customers	1,576,084	696,552	689,318		2,962,154	
Unbilled utility sales	2,223,385	539,938			2,783,323	
Other	137,495	36,066	408,684	31,401	613,646	1,799,914
Due from other funds	4,384,822	1,141,165	4,768,601		10,894,588	14,202,099
Due from other governmental units	369,250	164,104	10,902,725	59,343	11,495,422	265,070
Inventories	13,655			8,521	22,176	1,857,592
Other current assets	1,257,460	30			1,257,490	817,836
Restricted:						
Cash and cash equivalents	1,746,400	2,715			1,749,115	
Investments		1,039,920			1,039,920	
Receivables - other		7,132			7,132	
Due from other governmental units		1,898,332			1,898,332	
Total current assets	<u>37,054,465</u>	<u>6,471,895</u>	<u>24,942,722</u>	<u>1,905,866</u>	<u>72,374,948</u>	<u>24,409,483</u>
Noncurrent assets						
Capital Assets						
Land	185,616	1,055,240	1,127,067	1,200,000	3,567,923	
Electric system and buildings	96,825,274				96,825,274	
Gas distribution system and buildings	28,913,717				28,913,717	
GIS	79,482				79,482	
Sewer system and buildings		109,609,407			109,609,407	
Landfill buildings and improvement			7,251,504		7,251,504	
Civic Center buildings and equipment				19,274,132	19,274,132	
Machinery, equipment and buildings	3,177,486		4,124,934		7,302,420	1,930,749
Construction in progress	348,231	11,756,702	1,247,512		15,352,445	72,796
Total capital assets	<u>129,129,806</u>	<u>124,421,349</u>	<u>13,751,017</u>	<u>20,474,132</u>	<u>287,776,304</u>	<u>2,003,545</u>
Less accumulated depreciation	(83,140,052)	(52,365,037)	(2,987,096)	(7,411,627)	(145,903,812)	(1,503,297)
Net capital assets	<u>45,989,754</u>	<u>72,056,312</u>	<u>10,763,921</u>	<u>13,062,505</u>	<u>141,872,492</u>	<u>499,248</u>
Other						
Investment in joint venture	810,580				810,580	
Total other assets	<u>810,580</u>	<u></u>	<u></u>	<u></u>	<u>810,580</u>	<u></u>
Total noncurrent assets	<u>46,800,334</u>	<u>72,056,312</u>	<u>10,763,921</u>	<u>13,062,505</u>	<u>142,685,072</u>	<u>24,909,231</u>
Total assets	<u>83,854,799</u>	<u>80,530,207</u>	<u>35,706,643</u>	<u>14,968,371</u>	<u>215,060,020</u>	<u>24,909,231</u>

See notes to financial statements.

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

Terrebonne Parish Consolidated Government

December 31, 2012

	Business-type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities Fund	Sewerage Fund	Sanitation Maintenance Fund	Civic Center Fund		
LIABILITIES						
Current						
Payable from current assets:						
Accounts payable and accrued expenses	\$ 3,295,762	\$ 198,745	\$ 839,972	\$ 163,971	\$ 4,502,452	\$ 13,126,517
Liability for work completed on contracts		145,376			145,376	
Due to other funds	2,402,170	1,689,969	102,592	918,249	5,112,980	4,129,885
Due to other governmental units	125	2,878	530	92,469	96,002	4,279
Unearned revenue						
Bonds Payable		788,000			788,000	
Landfill closure			138,000		138,000	
Compensated absences payable	132,910	99,149	26,050	46,351	304,460	154,625
Total payable from current assets	5,834,967	2,924,117	1,107,144	1,221,042	11,087,270	17,415,306
Payable from restricted assets:						
Accounts payable trade	222,009	261,716			483,725	
Customers' meter deposits	1,063,076				1,063,076	
Due to other governmental units		126			126	
Liability for work completed on contracts	8,040	832,946			840,986	
Total payable from restricted assets	1,293,125	1,094,788			2,387,913	
Total current liabilities	7,128,092	4,018,905	1,107,144	1,221,042	13,475,183	17,415,306
Noncurrent Liabilities						
Revenue bonds:						
Bonds payable		8,423,295			8,423,295	
Landfill Closure			1,620,603		1,620,603	
Compensated absences payable	44,099		11,371	17,794	73,264	65,486
Other postemployment benefit obligations	844,551	613,576	287,209	199,550	1,944,886	1,220,240
Total noncurrent liabilities	888,650	9,036,871	1,919,183	217,344	12,062,048	1,285,726
Total liabilities	8,016,742	13,055,776	3,026,327	1,438,386	25,537,231	18,701,032
Deferred Inflows of Resources						
			9,364,622		9,364,622	
NET POSITION						
Invested in capital assets	45,989,754	62,847,017	10,763,921	13,062,505	132,663,197	499,748
Restricted for debt service	1,534,573				1,534,573	
Unrestricted	28,313,730	4,627,414	12,551,773	467,480	45,960,397	5,708,451
Total net position	\$ 75,838,057	\$ 67,474,431	\$ 23,315,694	\$ 13,529,985	\$ 180,158,167	\$ 6,208,199

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Business-type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities Fund	Sewerage Fund	Sanitation Maintenance Fund	Civic Center Fund		
Operating Revenues						
Premiums						\$ 22,581,197
Revenues from sales and service charges	\$ 37,983,435	\$ 7,757,847	\$ 7,566,614	\$ 510,264	\$ 46,758,160	4,008,903
Other operating revenues	623,626	38,712	46,696	3,252	712,286	
Total operating revenues	38,607,061	7,796,559	7,613,310	513,516	54,532,446	26,590,100
Operating Expenses						
Insurance premiums						5,207,028
Claims						17,285,403
Personal services	3,230,450	2,419,532	801,193	965,021	7,416,196	3,391,396
Supplies and materials	339,319	478,326	317,798	105,856	1,241,299	185,661
Other services and charges	5,741,217	3,118,704	11,891,184	608,307	21,359,412	1,721,276
Repairs and maintenance						23,307
Energy purchases	22,737,713				22,737,713	
Depreciation	3,065,307	2,447,555	341,974	507,324	6,362,220	150,082
Allocated expenses - services performed:						
By other departments						375,428
Total operating expenses	35,114,066	8,464,117	12,352,149	2,186,508	59,116,840	28,339,581
Operating income (loss)	3,492,995	(667,558)	(5,738,839)	(1,672,992)	(4,584,394)	(1,749,481)
Non-Operating Revenues (Expenses)						
Investment earnings	179,084	14,567	100,596	986	295,233	8,799
Taxes			9,811,534	296,071	10,107,605	
Intergovernmental	189,167	165,183	971,677	3,494	1,329,521	
Other non-operating revenues		28,497	55,566		84,063	5,315
Non-operating expenses	(3,094)				(3,094)	
Interest and fiscal charges						(13,571)
Proceeds of capital asset disposition		(13,371)			(13,371)	1,341
Total non-operating revenues (expenses)	365,157	194,676	10,939,373	300,551	11,799,757	15,455
Income (loss) before transfers and contributions	3,858,152	(472,882)	5,209,534	(1,372,441)	7,215,363	(1,734,026)
Transfers From Other Funds						
General Fund				872,151	872,151	
Non-Major Funds	350,000				250,000	
Capital Projects Fund		2,614,549	1,171,887		3,786,436	
Total transfers from other funds	250,000	2,614,549	1,171,887	872,151	4,908,587	
Transfer To Other Funds						
General Fund	(2,540,764)		(543,904)		(3,084,668)	
Capital Projects Fund			(209,831)		(209,831)	
Grant Fund				(129,594)	(129,594)	(3,512)
Total transfers to other funds	(2,540,764)		(753,735)	(129,594)	(3,424,093)	(3,512)
Capital Contributions						
		850,605			850,605	
Change in Net Position	1,567,388	2,092,272	5,618,686	(627,884)	9,550,462	(1,737,538)
Net Position						
Beginning of year, as restated	74,270,669	64,482,159	17,697,008	14,157,869	170,607,705	7,045,737
End of year	\$ 75,838,057	\$ 67,474,431	\$ 23,315,694	\$ 13,529,985	\$ 180,158,167	\$ 6,208,199

See notes to financial statements.

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Business-type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities Fund	Sewerage Fund	Sanitation Maintenance Fund	Civic Center Fund		
Cash Flow from Operating Activities						
Cash received from customers and rates	\$ 37,424,289	\$ 7,682,784	\$ 7,764,120	\$ 541,037	\$ 53,412,230	
Cash received from interfund services provided	1,740,665				1,740,665	\$ 26,956,468
Cash payments to suppliers	(28,977,843)	(3,094,363)	(13,044,489)	(856,803)	(48,773,609)	(23,822,090)
Cash payments to employees for services and benefits	(3,622,978)	(2,237,986)	(729,004)	(907,959)	(6,888,927)	(3,889,144)
Net cash provided by (used for) operating activities	7,164,091	2,350,535	(6,000,573)	(1,023,725)	2,490,328	(834,780)
Cash Flow from Noncapital Financing Activities						
Advances from (to) other funds	250,000	(1,023,759)	(4,950,865)	883,577	(4,841,047)	(8,211,938)
Transfers from (to) other funds	(2,540,764)	2,614,549	418,152	742,557	1,234,494	(3,512)
Tax proceeds				9,751,790	296,071	10,047,861
Intergovernmental proceeds	42,575	(1,688,948)	331,215	3,494	(1,311,664)	
Net cash provided by (used for) noncapital financing activities	(2,248,189)	(98,158)	5,550,292	1,925,699	5,129,644	(8,235,430)
Cash Flow from Capital and Related Financing Activities						
Proceeds from sale of bonds		7,947,642			7,947,642	
Proceeds from disposition of equipment						1,341
Acquisition and construction of capital assets	(3,008,866)	(11,354,169)	(1,361,093)	(24,235)	(15,748,383)	(114,315)
Interest paid on outstanding debt		(13,571)			(13,571)	
Other non-operating expenses	(3,094)	7,970			4,876	
Landfill closure			(579,692)		(579,692)	
Net cash used for capital and related financing activities	(3,011,960)	(3,412,128)	(1,940,785)	(24,235)	(8,389,125)	(112,974)
Cash Flow from Investing Activities						
Purchases of investments	(16,880,236)	(1,039,559)	(2,730,000)		(20,649,795)	(4,716,305)
Maturities of investments	13,867,720	609,559	4,902,138		19,379,417	11,888,774
Investment income	178,254	10,620	98,343	986	387,603	83,210
Net cash provided by (used for) investing activities	(2,834,262)	(419,380)	2,270,481	986	(987,735)	7,255,779
Net Increase (Decrease) in Cash and Cash Equivalents	(930,320)	(1,579,731)	(120,585)	878,705	(1,751,934)	(1,527,425)
Cash and Cash Equivalents						
Beginning of year	14,336,500	4,508,387	6,056,186	927,896	25,828,969	6,221,741
End of year	\$ 13,406,180	\$ 2,928,656	\$ 5,935,601	\$ 1,806,601	\$ 24,077,038	\$ 4,708,316
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:						
Operating income (loss)	\$ 1,492,993	\$ (667,558)	\$ (5,738,839)	\$ (1,670,992)	\$ (4,584,394)	\$ (1,710,483)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation and amortization	3,065,367	2,447,355	341,974	597,324	6,362,220	160,082
Depreciation of joint venture	246,250				246,250	
(Increase) decrease in assets:						
Receivables	536,946	(113,759)	150,810	52,416	626,396	(1,377,995)
Due from other funds	(1,333,932)			98,394	(1,457,518)	712,966
Inventory				1,144	1,144	(396,266)
Due from other local governmental units				(26,895)	(26,895)	87,491
Other	240,045	20,527	55,566		316,138	(225,817)
Increase (decrease) in liabilities:						
Accounts payable and accrued expenses	(214,189)	(55,052)	(882,803)	(30,884)	(972,914)	1,438,299
Meter deposits	20,947				20,947	
Due to other funds	1,152,240	355,922			1,508,162	233,661
Due to component unit						(424)
Due to other local governmental units	(23,130)	(23,487)	(6,267)	(7,913)	(60,797)	(23,583)
Compensated absences payable	(8,000)	(167)	1,267	2,554	(4,346)	31,729
Pension/employment benefit obligations	215,523	176,467	77,889	51,127	520,926	281,916
Total adjustments	3,671,096	3,018,093	(261,734)	647,267	7,074,722	914,701
Net cash provided by (used for) operating activities	\$ 7,164,091	\$ 2,350,535	\$ (6,000,573)	\$ (1,023,725)	\$ 2,490,328	\$ (834,780)

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Business-type Activities - Enterprise Funds				Total	Governmental Activities Internal Service Funds
	Utilities Fund	Sewerage Fund	Sanitation Maintenance Fund	Civic Center Fund		
Noncash Capital and Related Financing and Investing Activities						
Property, plant and equipment received in noncash capital contributions						\$ 850,605
Net increase (decrease) in fair value of investments	\$ (30,282)	\$ 850,605	\$ 641		\$ 820,964	(30,456)
Total noncash activities	\$ (30,282)	\$ 849,790	\$ 641		\$ 820,149	\$

See notes for financial statements

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

Terrebonne Parish Consolidated Government

December 31, 2012

	Agency Funds	Pension Trust Funds	Private-purpose Trust Fund Houma- Terrebonne Public Trust Financing Authority
Assets			
Cash and equivalents	\$ 397,865	\$ 90,390	\$ 997,780
Investments:			
Louisiana Asset Management Pool		1,750,756	
U.S. Government Securities		13,462	8,695,629
Receivables (net, where applicable of allowances for uncollectibles) - other	2,027		
Total assets	\$ 399,892	\$ 1,854,608	9,693,409
Liabilities			
Accounts payable	\$ 107,378		15,429
Bonds payable, net			8,193,421
Deferred servicing release fees			84,449
Due to property owners	292,514		
Total liabilities	\$ 399,892		8,293,299
Net Position			
Restricted for bond trust indenture			559,921
Unrestricted			840,189
Total net position		\$ 1,854,608	\$ 1,400,110

See notes to financial statements.

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Pension Trust Funds	Private-purpose Trust Fund Houma- Terrebonne Public Trust Financing Authority
Additions		
Contributions - employer	\$ 124,559	
Investment income	11,182	\$ 610,523
Total additions	135,741	610,523
Deductions		
Benefits	166,854	
Distribution to employer	109,725	
Administrative expenses	5,079	465,692
Total deductions	281,658	465,692
Change in net position	(145,917)	144,831
Net Position Held in Trust for Pension Benefits and Trust Indentures		
Beginning of year	2,000,525	1,255,279
End of year	\$ 1,854,608	\$ 1,400,110

See notes to financial statements.



**COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS**

Terrebonne Parish Consolidated Government

December 31, 2012

	General Government			Judicial Court Services	
	Houma- Terrebonne Regional Planning Commission	Terrebonne Parish Assessor	Terrebonne Parish Safety and Fire Department	City Court of Houma	District Attorney
ASSETS					
Cash and cash equivalents	\$ 66,023	\$ 871,605	\$ 61,774	402,386	\$ 1,945,315
Investments				139,071	705,851
Receivables - net	2,386	1,529,426		30,495	5,000
Due from other governments					621,943
Due from primary government					
Inventories					
Other assets					30,952
Restricted assets:					
Cash and cash equivalents					
Capital assets:					
Non-depreciable					92,286
Depreciable, net	38,127	10,302	19,103	32,761	2,127,675
Total assets	<u>106,536</u>	<u>2,211,333</u>	<u>80,877</u>	<u>619,915</u>	<u>5,551,650</u>
Deferred Outflow of Resources					
LIABILITIES					
Accounts payable and other current liabilities	1,197	7,807	53,909	11,061	518,685
Due to other governments			7,865	122,413	
Due to primary government					
Noncurrent liabilities:					
Due within one year		76,641			16,863
Due in more than one year		1,347,662	234,504		59,681
Total liabilities	<u>1,197</u>	<u>1,421,512</u>	<u>286,278</u>	<u>133,474</u>	<u>594,629</u>
Deferred Inflow of Resources					
NET POSITION					
Net Investment in Capital Assets	58,127	10,302	19,103	32,761	2,144,015
Restricted for:					
Capital projects					
Debt service					
Other purposes					
Unrestricted (deficit)	87,212	709,519	(234,504)	444,680	2,817,206
Total net position	<u>\$ 145,339</u>	<u>\$ 1,740,821</u>	<u>\$ (205,601)</u>	<u>\$ 477,441</u>	<u>\$ 4,956,421</u>

See notes to financial statements.

Judicial Court Services				Public Safety			
Judicial District Court	Terrebonne Parish Clerk of Court	Terrebonne Parish Couroner	Terrebonne Parish Communications District	Terrebonne Parish Fire Districts			
				No. 4A	No. 5	No. 6	No. 7
				\$ 1,501,655	\$ 282,172	\$ 23,271	\$ 201,761
3,777,382				570,896	129,981	919,758	709,329
7,323	98,007	7,157	186,144	180,042	153,607	63,494	84,482
76,333	34,242	7,900		903,026	8,451	743,313	1,091,293
			4,535				
	89,767		78,186	35,986	2,300	43,252	25,903
				80,500	1,377,703	4,378	218,120
237,517	262,020	99,206	1,459,658	2,194,205	898,078	1,768,348	3,052,078
5,620,210	766,208	137,534	1,930,284	3,997,368	3,332,116	3,593,245	6,377,056
7,927	20,750	10,352	27,443	31,748	87,752	25,532	95,267
46,353				26,234			5,116
			45,000	60,000	55,000	80,000	80,000
117,522	1,267,181	135,170	253,967	470,000	1,440,000	450,503	1,493,167
171,802	1,287,931	145,722	326,410	537,982	1,582,752	556,035	1,673,550
				1,086,739	462,059	904,887	1,182,152
257,517	262,020	99,206	1,209,658	1,794,705	680,781	1,332,726	1,870,198
					61,039		57,360
				378,051	95,621		212,174
8,190,891	(783,743)	(107,394)	391,216	199,891	449,864	799,597	1,381,422
\$ 5,448,408	\$ (521,723)	\$ (8,188)	\$ 1,603,874	\$ 2,372,647	\$ 1,287,305	\$ 2,132,323	\$ 3,521,354

COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 2012

	Public Safety						
	Terrebonne Parish Fire Districts						
	No. 8	No. 9	No. 10	Bayou Cane	Coteau	Schriever	Village East
ASSETS							
Cash and cash equivalents	\$ 802,607	\$ 28,236	\$ 140,335	\$ 377,801	\$ 512,243	\$ 6,942	\$ 26,336
Investments	229,754	630,709	300,000	76,471			703,412
Receivables - net	32,177	55,435	69,340	3,811,845	102,138	68,053	20,074
Due from other governments	237,894	502,717	1,123,285		444,447	822,255	306,758
Due from primary government	74,244	2,438				72,707	
Inventories							
Other assets							
Restricted assets:	210	12,717	42,259	62,677			27,498
Cash and cash equivalents				13,129			
Capital assets:							
Non-depreciable	70,416	51,000	233,670	385,000	47,783	379,442	4,447
Depreciable, net	546,265	1,304,720	3,686,595	3,830,041	1,172,174	2,409,326	645,009
Total assets	1,994,067	2,588,062	5,595,484	8,556,964	2,278,785	6,467,492	1,733,534
Deferred Outflow of Resources							
LIABILITIES							
Accounts payable and other current liabilities	8,183	16,956	27,683	664,694	9,009	48,162	8,658
Due to other governments	65,110	3,654				1,213,733	
Due to primary government							
Noncurrent liabilities:							
Due within one year			158,765	81,647	109,039	135,387	
Due in more than one year		45,492	1,096,133	114,769	492,175	3,016,302	
Total liabilities	73,293	66,102	1,282,581	861,110	610,221	4,413,584	8,658
Deferred Inflow of Resources	335,470	549,309	1,196,472	3,240,375	519,023	890,308	328,000
NET POSITION							
Net Investment in Capital Assets	617,181	1,355,720	2,665,267	4,133,394	708,743	345,114	649,456
Restricted for:							
Capital projects						52,129	
Debt service			304,667			149,252	
Other purposes							
Unrestricted (deficit)	968,123	616,931	146,397	322,085	530,796	617,015	747,420
Total net position	\$ 1,585,304	\$ 1,972,651	\$ 3,116,431	\$ 4,453,479	\$ 1,219,539	\$ 1,163,510	\$ 1,396,876

See notes to financial statements.

Terrebonne Levee and Conservation District	Health and Welfare Services			Culture and Recreation			
	Terrebonne ARC	Terrebonne Council on Aging, Inc.	Terrebonne General Medical Center	Terrebonne Parish Recreation Districts			
				No. 1	No. 2/3	No. 3	No. 4
\$ 19,047,690	\$ 1,709,761	\$ 14,902,775	\$ 7,742,000	\$ 1,711,960	\$ 1,711,683	\$ 133,299	\$ 127,623
	8,903,351	830,444	154,132,000				598,629
91,585	67,719	240,023	25,711,000	55,873	98,400	9,632	71,196
13,833,286	403,005	70,714		660,746	999,116	143,145	373,864
	117,388		3,722,000				
19,071	23,240	514,350	8,887,000			70	
121,461	306,385	2,353,835	28,630,000	48,841	285,555	102,098	84,507
187,167,519	7,682,918	9,500,757	121,807,000	1,243,166	1,666,200	295,138	431,633
220,281,512	15,213,867	28,412,898	350,631,000	3,720,586	4,763,956	683,382	1,687,450
10,821,869	257,658	1,091,414	19,682,000	14,484		8,627	3,194
500,000				55	6,843	5,612	
			1,740,000	70,000			
457,746	175,690	184,858	55,777,000	525,000			8,862
11,779,615	433,348	1,276,272	77,199,000	609,539	6,843	14,230	12,056
1,879,210		7,882,325		725,072	1,125,818	152,777	446,719
187,288,980	3,989,303	5,537,174	93,341,000	697,007	1,951,755	397,236	516,136
19,791,386		10,899	3,090,000	341,738			
		3,911,463					
(457,679)	(0,793,216)	14,794,865	177,001,600	1,347,210	1,679,540	119,130	712,539
\$ 206,622,687	\$ 14,782,519	\$ 24,254,401	\$ 273,432,000	\$ 2,385,975	\$ 3,631,295	\$ 516,366	\$ 1,228,675

**COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS**

Terrebonne Parish Consolidated Government

December 31, 2012

	Culture and Recreation						
	Terrebonne Parish Recreation Districts						
	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11
ASSETS							
Cash and cash equivalents	\$ 723,409	\$ 714,799	\$ 634,826	\$ 346,626	\$ 85,567	\$ 218,037	\$ 79,151
Investments	140,468	214	333,477		576,095	100,000	47,016
Receivables - net	22,753	13,431	619,344	15,542	75,867	27,264	121,697
Due from other governments	225,170	566,531		262,228	675,541	460,879	1,169,746
Due from primary governments							
Inventories							
Other assets							
Restricted assets	4,621	20,305	1,000	5,167	24,808	38,745	
Cash and cash equivalents							
Capital assets							
Non-depreciable	210,694	47,000	36,790	70,820	71,500	52,358	210,861
Depreciable, net	168,943	2,314,679	692,324	404,826	1,018,364	1,698,127	2,807,360
Total assets	1,496,058	3,676,959	2,317,261	1,105,269	2,527,742	2,595,410	4,455,831
Deferred Outflow of Resources							
LIABILITIES							
Accounts payable and other current liabilities	3,595	15,945	29,845	4,931	9,621	24,587	12,459
Due to other governments				1,119	626	1,244	30,586
Due to primary governments							
Noncurrent liabilities:							
Due within one year	3,080	76,000				45,000	105,000
Due in more than one year	3,768	1,354,000				81,611	406,449
Total liabilities	10,393	1,445,945	29,845	6,050	10,247	132,442	554,494
Deferred Inflow of Resources	252,629	579,604	930,674	286,584	750,295	490,807	1,305,632
NET POSITION							
Net Investment in Capital Assets	379,637	931,679	729,114	475,646	1,089,864	1,655,485	2,568,221
Restricted for:							
Capital projects							20,601
Debt service		129,257				68,020	
Other purposes							
Unrestricted (deficit)	854,099	990,474	628,128	336,929	658,336	248,656	(113,117)
Total net position	\$ 1,233,716	\$ 1,651,410	\$ 1,357,242	\$ 812,575	\$ 1,758,200	\$ 1,972,161	\$ 2,575,705

See notes to financial statements.

Exhibit 18
(Continued)

COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

Culture and Recreation		Economic Development and Assistance				Utilities		
Terrebonne Parish Library	Terrebonne Parish Veterans' Memorial District	Houma Area Convention and Visitors Bureau	Houma-Terrebonne Airport Commission	Terrebonne Economic Development Authority	Terrebonne Parish Port Commission	Consolidated Waterworks District No. 1	Total	
\$ 160,550	\$ 31,550	\$ 1,104,939	\$ 1,389,143	\$ 764,884	\$ 339,581	\$ 3,333,675	\$ 65,008,446	
2,215,731	1,302,534	1,190,376	6,358,389				188,332,107	
600,166	79,893	71,602	11,415		4,953	1,699,977	36,471,937	
831,852	385,324	43,396	54,715	215,686	2,619,403	1,363,764	32,283,980	
	45						153,969	
	19,981	5,664	40,461	102,003	12,536	529,477	4,368,965	
						4,638,789	8,952,919	13,604,837
7,398	50,801	306,313	4,095,489		25,808,149	940,380	66,896,176	
20,311,556	629,130	603,086	20,984,127	94,931	44,450,531	75,202,333	522,899,154	
24,327,393	2,449,258	3,227,378	32,843,739	1,177,504	77,873,742	94,594,199	943,673,874	
266,689						116,175	382,864	
193,831	33,334	105,228	352,208	17,559	3,694,881	513,970	38,576,249	
				129,866	7,946		2,174,375	
						3,787	3,787	
755,000	149,000		182,867	1,495	209,300	1,711,665	3,946,469	
7,201,507	1,435,000		2,769,357	3,506	2,798,629	15,172,107	100,718,658	
8,152,358	1,617,334	105,228	3,304,224	152,426	6,714,545	17,397,747	146,918,638	
	409,985					2,380,142	25,301,367	
13,658,307	396,640	911,399	22,050,989	89,930	67,273,618	60,857,852	487,010,366	
1,943,071					4,638,789		24,632,203	
						1,031,120	8,643,191	
						5,553,166	9,464,629	
842,146	23,239	2,316,751	7,489,426	835,148	(751,208)	6,590,372	242,086,044	
\$ 16,441,724	\$ 421,919	\$ 3,222,150	\$ 29,579,515	\$ 1,025,078	\$ 71,156,199	\$ 74,932,490	\$ 771,836,433	

	General Government			Judicial Court Services		
	Houma-Terrebonne Regional Planning Commission	Terrebonne Parish Assessor	Terrebonne Parish Safety and Law Tax Department	Total General Government	City Court of Houma	District Attorney
EXPENSES	\$ 36,833	\$ 1,888,383	\$ 1,161,970	\$ 3,087,286	\$ 918,160	\$ 4,795,608
PROGRAM REVENUES:						
Charges for services	30,305		1,111,255	1,141,560	965,133	1,809,692
Operating grants and contributions		174,232	6,206	180,432	42,621	2,506,719
Capital grants and contributions						
Net program (expenses) revenue	(6,528)	(1,714,351)	(44,515)	(1,765,396)	29,914	(185,088)
GENERAL REVENUES:						
Taxes						
Property		1,360,233		1,360,235		
Sales and use						
Occupancy						
Grants and contributions not restricted to specific programs						
Investment earnings	80	1,568	382	1,654	8,868	2,314
Other income	9,585			9,787	(664)	71,339
Total general revenues	80	1,571,408	202	1,571,690	8,204	73,653
Change in net position	(6,442)	(142,945)	(44,313)	(193,700)	38,118	(111,545)
Net position-beginning, as restated	111,781	922,706	(161,088)	873,459	438,922	3,307,966
Net position-ending	\$ 105,339	\$ 779,821	\$ (205,401)	\$ 679,759	\$ 477,041	\$ 3,196,421

See notes to financial statements

*As restated

Judicial Court Services			Public Safety					
Judicial District Court	Terrebonne Parish Clerk of Court	Total Judicial Court Services	Terrebonne Parish Coroner	Terrebonne Parish Communications District	Terrebonne Parish Fire Districts			
					No. 4A	No. 5	No. 6	No. 7
\$ 2,169,659	\$ 4,615,926	\$ 12,499,353	\$ 890,112	\$ 1,328,205	\$ 1,253,523	\$ 476,469	\$ 641,794	\$ 1,221,548
984,069	4,243,904	7,944,018	241,904	1,479,985				
(1,097,511)		3,640,850	645,484	11,100	63,407	28,680	56,510	102,001
(87,179)	(372,022)	(914,485)	(2,724)	(37,120)	(1,192,116)	(447,789)	(385,254)	(1,119,547)
					1,108,291	460,257	700,833	2,181,268
14,589	5,054	30,825	22	107	2,490	764	1,452	5,051
		70,675	21,263		32,565	21,800	25,679	2,926
14,589	5,054	101,500	21,285	107	1,143,346	482,821	824,964	2,189,245
(72,590)	(366,968)	(812,985)	18,561	(37,013)	(48,770)	35,032	236,710	1,969,698
5,520,908	(154,755)	11,173,532	(76,749)	1,640,887	2,421,417	1,252,273	1,895,643	2,451,636
\$ 3,448,408	\$ (521,721)	\$ 10,350,547	\$ (8,188)	\$ 1,603,874	\$ 2,372,647	\$ 1,287,505	\$ 2,132,323	\$ 3,521,354

**COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

EXPENSES	Public Safety							Terrebonne Levee and Conservation District
	Terrebonne Parish Fire Districts							
	No. 8	No. 9	No. 10	Bayou Coue	Coteau	Schriever	Village East	
	\$ 361,588	\$ 346,557	\$ 1,408,368	\$ 3,993,695	\$ 434,922	\$ 737,101	\$ 167,997	\$ 9,306,217
PROGRAM REVENUES:								
Charges for services								
Operating grants and contributions	(7,550)	43,841	65,900	1,082,228	24,700	66,645	30,955	1,160,120
Capital grants and contributions			32,599					37,037,569
Net program (expenses) revenue	(244,038)	(302,710)	(1,409,959)	(2,913,463)	(410,222)	(670,456)	(136,952)	48,691,472
GENERAL REVENUES:								
Taxes:								
Property	389,740	592,956	1,290,434	3,552,337	462,974	865,981	325,867	3,700,956
Sales and use								
Occupancy								
Grants and contributions not restricted to specific programs								
Investment earnings	6,333	1,429	5,241	3,165	337	4,407	893	16,736
Other income		25,161	17,682	97,732	7,583	4,016		14,396
Total general revenues	396,073	619,546	1,313,357	3,654,234	470,894	874,404	326,760	3,732,088
Change in net position	\$2,045	116,830	(90,602)	740,767	60,672	143,648	189,808	52,423,560
Net position-beginning, as restated	1,535,259	1,855,821	3,243,033	3,714,712	1,178,867	1,019,862	1,207,068	151,199,127
Net position-ending	\$ 1,585,304	\$ 1,972,651	\$ 3,116,431	\$ 4,455,479	\$ 1,239,539	\$ 1,165,510	\$ 1,396,876	\$ 206,622,687

See notes to financial statements

*As restated

Exhibit 11
(Continued)

Public Safety	Health and Welfare Services				Culture and Recreation			
	Terrebonne ARC	Terrebonne Council on Aging, Inc.	Terrebonne General Medical Center	Total Health and Welfare Services	Terrebonne Parish Recreation Districts			
					No. 1	No. 2/3	No. 3	No. 4
\$ 23,272,006	\$ 7,828,657	\$ 6,641,566	\$ 169,736,000	\$ 184,026,253	\$ 563,957	\$ 521,103	\$ 138,066	\$ 430,903
1,721,889	8,614,510	131,650	173,598,000	178,347,160	68,557	33,104	29,323	25,495
3,399,151	6,728	1,335,174		1,341,502	31,891	21,558	5,484	9,498
57,070,978	192,266	274,841		667,107				
<u>38,919,132</u>	<u>(3,015,553)</u>	<u>(4,216,931)</u>	<u>3,862,000</u>	<u>(3,870,484)</u>	<u>(464,309)</u>	<u>(466,441)</u>	<u>(103,259)</u>	<u>(285,910)</u>
15,668,904		5,542,471		5,542,471	702,014	1,028,677	143,661	456,524
	3,860,014	311,222		4,171,236				
48,127	53,998	7,991,000		8,044,998	1,586	1,014	135	905
268,803	158,069	40,655		198,724	4,795	5,000		85
<u>15,985,831</u>	<u>4,018,083</u>	<u>5,948,346</u>	<u>7,991,000</u>	<u>17,957,429</u>	<u>704,000</u>	<u>1,034,486</u>	<u>148,797</u>	<u>457,514</u>
54,904,946	1,002,530	4,331,415	(1,853,000)	14,086,945	239,691	568,045	45,538	61,604
177,556,846	13,779,989	23,022,986	261,579,000	298,381,925	2,146,284	3,063,250	470,828	1,167,071
<u>\$ 232,464,792</u>	<u>\$ 14,782,519</u>	<u>\$ 24,254,401</u>	<u>\$ 273,437,000</u>	<u>\$ 312,468,920</u>	<u>\$ 2,385,975</u>	<u>\$ 3,631,295</u>	<u>\$ 516,366</u>	<u>\$ 1,228,675</u>

COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Culture and Recreation						
	No. 5	No. 6	No. 7	No. 8	No. 9	No. 10	No. 11
EXPENSES	\$ 126,729	\$ 521,205	\$ 533,161	\$ 246,471	\$ 630,597	\$ 369,344	\$ 1,266,293
PROGRAM REVENUES:							
Charges for services		36,668	35,852	6,412	255,471	37,536	91,650
Operating grants and contributions	18,462	7,240	20,000	14,470	25,737	38,631	76,742
Capital grants and contributions							
Net program (expenses) revenue	(108,264)	(477,357)	(477,309)	(225,689)	(349,389)	(493,172)	(1,099,001)
GENERAL REVENUES:							
Taxes:							
Property	237,239	90,482	669,319	312,422	739,940	570,837	1,263,590
Sales and use							
Occupancy							
Grants and contributions not restricted to specific programs							
Investment earnings	1,314	8,681	467	315	2,704	2,083	3,256
Other income	1,752	2,299	4,520		5,235	251	25,906
Total general revenues	240,305	714,462	674,306	312,837	747,899	572,371	1,292,752
Change in net position	132,041	237,105	136,997	87,148	398,510	79,194	193,751
Net position—beginning, as restated	1,101,695	1,414,305	1,120,243	725,427	1,359,600	1,892,967	2,381,954
Net position—ending	\$ 1,233,736	\$ 1,651,410	\$ 1,257,240	\$ 812,575	\$ 1,758,110	\$ 1,972,161	\$ 2,575,705

See notes to financial statements.

*As restated.

Exhibit 13
(Continued)

Culture and Recreation			Economic Development and Assistance					Utilities	
Terrebonne Parish Library	Terrebonne Parish Viceconsul Municipal District	Total Culture and Recreation	Houma Arts Circulation and Visitors Bureau	Houma- Terrebonne Airport Commission	Terrebonne Economic Development Authority	Terrebonne Parish Port Commission	Total Economic Development and Assistance	Consolidated Waterworks District No. 1	Total
\$ 0,119,221	\$ 173,853	\$ 1,846,364	\$ 2,059,132	\$ 2,034,520	\$ 753,497	\$ 2,530,024	\$ 3,372,234	\$ 14,102,951	\$ 256,297,349
49,183		968,651			673,491		673,491	15,154,931	205,951,300
46,739	16,058	331,230		1,741,907	162,930	549,172	2,454,009		11,347,174
			3,000	1,716,356		21,998,632	23,720,188	721,426	81,478,799
(6,025,381)	(156,992)	(10,846,483)	(2,054,137)	1,423,887	80,924	20,017,780	19,468,454	1,983,406	42,980,123
	385,415	7,182,421							29,924,051
5,932,911		3,932,911		1,563,218			1,563,218		3,932,911
									1,563,218
818	1,886	15,594	3,164	184,444	3,582	1,409	192,599	113,252	4,284,488
29,837	494	80,191	290	42,086	67,807	163,241	273,433	247,311	8,338,052
5,963,596	387,795	13,191,120	1,566,681	226,530	71,589	164,650	2,029,250	374,818	51,211,617
(39,785)	230,798	4,350,637	(487,836)	1,650,417	152,313	20,182,430	21,497,704	2,358,224	94,191,771
16,301,509 *	191,121	33,636,346	3,709,666	27,889,098	872,565	59,976,760	83,448,238	72,574,266	677,644,862
\$ 16,441,724	421,919	\$ 35,986,083	\$ 4,232,150	\$ 29,539,515	\$ 1,025,078	\$ 71,150,199	\$ 104,945,942	\$ 73,932,490	\$ 771,836,433



CONTENTS OF NOTES TO FINANCIAL STATEMENTS

Exhibit 20

Terrebonne Parish Consolidated Government

December 31, 2012

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NOTES TO FINANCIAL STATEMENTS

Terrebonne Parish Consolidated Government

December 31, 2012

Note 1 -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Terrebonne Parish Consolidated Government (the Parish) complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

A. Financial Reporting Entity

The 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.

GASB Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units – an amendment of GASB Statement No. 14* established the criterion for determining which component units should be considered part of the Parish for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the governing authority appoints a majority of the board members of the potential component unit.
3. Fiscal interdependency between the Parish and the potential component unit.
4. Imposition of will by the Parish on the potential component unit.
5. Financial benefit/burden relationship between the Parish and the potential component unit.

Based on the previous criteria, Parish management has included the following component units in the reporting entity:

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, 2012 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 collected thru this agency fund. 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 to this agency fund.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Financial Reporting Entity (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, if any. The Parish also provides secretarial and accounting services for these pension trust funds.

Discrete Component Units

The component unit columns in the government-wide financial statements include the audited financial data of the Parish's other component units as of and for the year ended December 31, 2012, unless otherwise noted. They are reported in a separate column to emphasize that they are legally separate from the Parish.

The Louisiana State Constitution provides for independently elected legally separate parish officials. These officials have statutorily defined sources of funds that are used for operating and/or capital purposes. However, the Constitution mandates parish governments fund a significant portion of the operating budgets of these officials furthermore parish governments are obligated to cover revenue shortfalls in the operational and/or capital budgets of these officials. There is a potential for these entities to impose significant financial burdens on the Parish. Thus, the Parish may be financially accountable for these entities. As a result fiscal interdependency relationships exist between the Parish and the following officials:

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

Thirty-Second Judicial District Court (the "JDC") - The JDC is part of the operations of the district court system. A fiscal dependency exists to the extent the Parish provides and maintains the Parish courthouse, judges' courtrooms, offices and various related expenses as statutorily mandated.

Terrebonne Parish Clerk of Court (the "Clerk") (June 30, 2012) 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. A financial dependency exists to the extent the Parish provides and maintains the City Courthouse, the judge's courtroom and offices and various related expenses. A financial burden exists to the Parish 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Financial Reporting Entity (continued)

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.

Terrebonne Parish Sales & Use Tax Department - This separate department 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, the Sheriff and a member from the Terrebonne Parish Library Board of Control. However, the decisions of the Advisory Board are ratified by the Parish Council and as the governing authority the Parish Council can 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.

Terrebonne Levee and Conservation District (June 30, 2012) - This is a separate political subdivision of the State of Louisiana governed by a separate board of commissioners consisting of nine members appointed by the governor selected from a list of nominations from the following: six (6) appointments from the legislative delegation; two (2) from the Terrebonne Parish President (with approval from the Terrebonne Parish Council); one (1) chosen from five submissions by the local American Legion Posts. A one-quarter percent (1/4%) sales tax is collected by the Parish for the purpose of constructing and maintaining the Morganza to the Gulf hurricane protection system. The Parish has the ability to impose its will on the Levee District because the Parish Council can modify or approve the budget for the Morganza to the Gulf project before forwarding the funds to the Levee District.

Terrebonne Parish Veterans' Memorial District - was created by action of the Louisiana Legislature during the 2008 Regular Legislative Session, under Act No. 231, and by Terrebonne Parish Council on behalf of the Terrebonne Consolidated Government, Ordinance No. 6499 on August 13, 2008. The Board of Directors consist of nine members, all of whom shall be citizens of Terrebonne Parish, and six of whom shall be honorably discharged veterans of a branch of the United States Armed Services. Two members are appointed by the Parish President; four members are appointed by the Parish Council from a list submitted by various veterans organizations domiciled in Terrebonne Parish; one member by the Parish Council from a list of three names submitted by the Regional Military Museum; and two members appointed by the legislative delegation.

The board shall have the powers and duties of a veterans' memorial district governing body as provided by law, with its primary purpose to operate, maintain and supply in Terrebonne Parish a regional military museum and Veterans Memorial Park on Louisiana Highway 311, except that approval of the Terrebonne Parish Council shall first be obtained prior to any of the following actions by the board:

1. Adoption of an annual budget.
2. Purchase, sale or encumbrance of immovable property.
3. Submitting for voter approval any tax proposal.
4. Any other matter or action as determined by ordinance adopted by the Terrebonne Parish Consolidated Government.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Financial Reporting Entity (continued)

Parish Recreation Districts No. 1 - 11
Parish Fire Protection Districts No. 4A, 5, 6, 7, 8, 9 and 10
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, 2012
Terrebonne General Medical Center - March 31, 2012
Houma-Terrebonne Public Trust Financing Authority - March 31, 2012

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 or the Parish can impose its will on the organization.

Houma Area Convention and Visitors Bureau (The Bureau) – created and established by the Parish Council, which appoints the governing authority through which the Parish Council can impose its will on the Bureau.

Terrebonne ARC (TARC) – (June 30, 2012) – organized as a not-for-profit corporation under Internal Revenue Code Section 501(c)3. The Parish Council levies and collects a 5.33 mill parish-wide ad valorem tax for the purposes of operating, maintaining, and constructing facilities to provide for the needs of mentally handicapped individuals. TARC receives 100% of the millage proceeds under a 10 year contract which runs concurrently with the millage. The millage was last renewed in a parish-wide election in 2006. The contract places a fiscal burden on the Parish and provides TARC with a significant portion of its operating revenues. In addition the contract requires TARC to follow certain state laws generally limited to local governments, including the approval of TARC's annual operating and capital budgets by the Parish Council.

Terrebonne Parish Council on Aging, Inc. (TCOA) – (June 30, 2012) – created under state law authorizing the charter of a voluntary council on aging for the welfare of aging people in each parish of the state. The Parish Council levies and collects 7.14 mill parish – wide ad valorem tax dedicated to TCOA. The millage provides TCOA with a significant portion of its operating revenues and places a fiscal burden on the Parish.

Houma-Terrebonne Airport Commission (HTAC) – created and established by the City of Houma and Terrebonne Parish Police Jury, which consolidated to form the Parish. HTAC is subject to the imposition of will by the Parish Council through the Council's appointments of all 8 members of HTAC's governing authority.

Terrebonne Economic Development Authority (TEDA) – created and established by the Parish Council. TEDA is a public-private partnership, which replaced the Parish's Economic Development Department. TEDA is governed by a fourteen member voting board appointed by the Parish Council from nominations received from area business organizations, other local governments, the Parish President and the Parish Council. The Parish Council can impose its will on TEDA through these appointments. In addition, TEDA is funded through a 50% dedication of occupational license fees levied and collected by the Parish. The funding of TEDA creates a financial burden on the Parish.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Financial Reporting Entity (continued)

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 Government Tower, 8026 Main Street, Suite 300, Houma, Louisiana 70360.

Component units generally follow the same accounting policies as the primary government with the exception of the Terrebonne Parish Assessor, which 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.

Related Organizations

Parish officials are also responsible for appointing members of the boards of other organizations. The Parish's accountability does not extend beyond making the appointments. The Houma Housing Authority is a related organization. The organization's financial statements can be obtained at their administrative offices as follows:

Houma Housing Authority
Wayne Thibodeaux, Executive Director
7491 Park Avenue
Houma, LA 70360

B. Basis of Presentation

The Parish's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities of the primary government and its non-fiduciary component units and the fund financial statements (individual major funds and combined non-major funds).

Government-Wide Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to the rule are payments between various functions of government and the enterprise funds for charges such as electric and gas. The government-wide presentation focuses primarily on the sustainability of the Parish as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Governmental Activities represent programs, which normally are supported by taxes and intergovernmental revenues.

Business-Type Activities are financed in whole or in part by fees charged to external parties for goods and services.

The primary government is reported separately from the legally separate component units as detailed in section (A) of this note.

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

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (continued)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements.

The daily accounts and operations of the Parish are organized on the basis of individual funds, 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, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenues, expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped, into generic fund types and three broad fund categories as follows:

Governmental activities presented as governmental funds in the fund financial statements:

General Fund – The General Fund is the general operating fund of the Parish. The General Fund accounts and reports for all financial resources not accounted and reported for in other funds. The General Fund is always a major 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 restricted or committed to expenditures for specified purposes. Special revenue funds reported as major funds in the fund financial statements are as follows:

Public Safety Fund – accounts for and reports revenues the proceeds of ad valorem taxes restricted to the City of Houma. Proceeds are used for operating, maintaining and purchasing any necessary equipment for the police and fire departments.

Grant Fund - accounts for and reports the receipts and disbursements of Federal and state grants.

Road and Bridge Maintenance Fund – accounts for and reports the proceeds of a dedicated ¼% sales tax and supplemental transfer from the General Fund for the purpose of operating, maintaining, and constructing roads and bridges.

Drainage Maintenance Fund – accounts for and reports the proceeds of a dedicated ¼% sales tax and ad valorem taxes used for the purpose of providing, maintaining and constructing drainage works.

Terrebonne Levee & Conservation District Fund – accounts for and reports the collection and disbursement of a dedicated ¼% sales tax to be used according to a local services agreement between the Parish and the Terrebonne Levee & Conservation District to provide for 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”.

Debt Service Fund – accounts for and reports financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs. The Debt Service Fund is not a major fund.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (continued)

Capital Projects Fund – accounts for and reports financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of major capital facilities and other capital assets (other than those financed by Proprietary Funds). The Capital Projects Fund is reported as a major fund.

Proprietary Funds:

Enterprise funds – are used to account for and reports operations: (a) that are financed and operated similarly to private business enterprises, 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 periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in government-wide financial statements and the major funds section of the basic financial statements, the four enterprise funds reported as major funds in the fund financial statements are as follows:

Utilities Fund - accounts for and reports 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, construction, maintenance, financing and related debt service, billing and collection.

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

Sanitation Maintenance Fund – accounts for and reports all activities necessary to provide and maintain garbage collection and disposal services, and closure costs of the Parish's Ashland Landfill.

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

Internal Service Funds – account for and report: (1) risk management services, including liability, property and group health insurance, (2) personnel administrative, training and unemployment claim services, (3) central purchasing services, (4) information systems services and (5) centralized fleet management services provided to various departments or agencies of the Parish, or to other governments, on a cost-reimbursement basis. The internal service fund totals are presented as part of the proprietary fund financial statements. Since the principal users of the internal service funds are Parish governmental activities, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level. To the extent possible, the costs of these services are reflected in the appropriate functional activity.

Proprietary Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for Enterprise Funds and Internal Service Funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (continued)

Fiduciary Funds (not included in government-wide statements):

Agency funds – account for and report resources legally held in trust for use by the Houma Community Mineral Lease and The Marshal Trust Fund. The Houma Community Mineral Lease Fund accounts for royalties from the production of oil and gas from certain properties within the City of Houma and the distribution of the royalties to the participating property owners. The Marshal Trust Fund accounts for the collection of garnishments and seizures and the subsequent disbursement to the appropriate parties (less a collection fee paid to the Parish).

Pension trust funds – account for and report the activities of the Police Pension and Relief Fund and Firemen's Pension and Relief Fund, which accumulates resources to be used for retirement payments to policemen and firemen hired prior to January 1, 1980.

Private-purpose trust fund – accounts for and reports bond proceeds held by the Houma-Terrebonne Public Trust Financing Authority and are used to finance residential housing through low interest first mortgage loans and for other purposes as specified by the trust indenture.

C. Basis of Accounting and Measurement Focus

Government-Wide Financial Statements:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and the related state revenue sharing (Intergovernmental revenue) are recognized in the year for which they are levied. Ad valorem tax adjustments and deductions are recognized as expenses for the year in which the related property tax revenue is recognized.

Fund Financial Statements:

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing resources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeits, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are generally not measurable and available. The Parish definition of available means expected to be received within sixty days of the end of the fiscal year except for FEMA reimbursements for which the period is one year.

Nonexchange transactions, in which the Parish receives value without directly giving value in return, included sales tax, property tax, special assessments, grants, entitlements, and donations. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenue) are recognized as revenue of the period for which levied. The current year property taxes are being levied to finance the subsequent year's budgeted expenditures by Council ordinance and legally are not available for funding current year expenditures, accordingly, property taxes levied in 2012 shall be recognized as revenue in 2013. The 2012 tax levy is recorded as deferred inflows of resources in the Parish's 2012 financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting and Measurement Focus (continued)

Ad valorem tax adjustments represent unpaid taxes that are recognized as general government expenditures when the related tax levy is recognized as revenue. Ad valorem tax deductions represent withheld amounts to fund expenditures of the Terrebonne Parish Assessor and are also recognized as general government expenditures when the related tax revenue is recognized. Sales and use taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

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

All Proprietary and Fiduciary Funds are accounted for on a flow of economic resources measurement focus. Proprietary funds and fiduciary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenues resulting from transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Agency funds, however, are unlike all other types of funds, reporting only assets and liabilities. So agency funds cannot be said to have a measurement focus. They do, however, use the accrual method to recognize receivables and payables.

D. Assets, Liabilities and Equity

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 and proprietary fund deposits in the Louisiana Asset Management Pool.

Investments are reported at fair value except for: (1) short-term and money market investments, consisting primarily of U.S. Treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost, which approximates fair value, and (2) the Louisiana Asset Management Pool (LAMP) investment, which is a local government 2a7-like pool administered by a non-profit corporation organized under State of Louisiana law, which is permitted to be carried at amortized cost.

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

Investment policies are governed by state statutes and bond covenants.

Accounts Receivable

All trade and property tax receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 120 days comprise the trade accounts receivable allowance for uncollectibles. The allowances represent approximately 7% and 44% of receivables from governmental and business-type activities, respectively.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (continued)

Inventories and Prepaid Items

Inventories are stated at cost using the average price method. Inventoried items are recorded as expenditures when consumed, rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as other assets (prepaid items) in both government-wide and internal service fund financial statements.

Interfund Transactions

In the financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate. Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be paid. For reporting purposes, all interfund transactions between individual governmental funds have been eliminated in the government-wide financial statements. At December 31, 2012, the Parish did not have any non-current interfund loans/borrowing arrangements. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

Restricted Assets

Certain bond proceeds and debt service sinking funds of the Parish are legally restricted as to purpose. These assets have been classified as restricted assets on the Statement of the Net Position since the use of these funds is limited by applicable bond resolutions.

Capital Assets

Capital assets, which include land and land improvements, buildings, equipment, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as follows:

- Movable capital assets with a cost of \$500 or more per unit and an estimated useful life in excess of two years.
- Individual purchased infrastructure improvements with a value of \$100,000.
- Donated infrastructure with aggregate systems value of \$250,000.

All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value market value at the date of donation. Capital assets with an estimated historical cost amounted to \$64,504,813 or 16% of total capital assets used in governmental activities. This change in estimate has been accounted for prospectively. Major outlays for capital assets and improvements are capitalized as projects at completion of construction. At this point the project costs are moved out of construction-in-progress and capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalization value of the assets constructed.

The Parish capitalizes interest cost (net of interest earned) during the construction phase of major capital projects of proprietary funds. The objectives of the capitalizing interest are: (a) to obtain a measure of acquisition cost that more closely reflects the enterprise's total investment in the asset, and (b) to charge a cost that relates to the acquisition of a resource that will benefit future periods against the revenues of the period benefited. The amount of interest cost capitalized on major capital projects acquired/constructed with proceeds of restricted tax-exempt debt includes all interest cost of the borrowing less any interest earned on related interest-bearing investments acquired with proceeds of the related tax-exempt borrowings from the date of the borrowing until the assets are ready for their intended use. The Parish did not capitalize interest cost during the period ended December 31, 2012.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (continued)

Capital assets of the Parish, as well as component units, are depreciated using the straight-line method over the following estimated useful lives:

Type of Capital Assets	No. of Years
Buildings and Building Improvements	10-50
Utility Plant and Distribution Systems	10-25
Land Improvements-Structure	10
Furniture	10
Machinery and Equipment	5-10
Vehicles	3-15
Infrastructure	25-70

All infrastructure assets purchased by the Parish since 1980 are recorded as capital assets and depreciated accordingly. All donated infrastructure accepted into the Parish's maintenance program since 1980 has been capitalized and depreciated in accordance with the above capitalization policy.

Deferred Outflows of Resources

The Parish reports current refunding and advance refunding resulting in defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt as a deferred outflow of resources.

Grant Advancement

The Parish reports resources transmitted before eligibility requirements in government mandated or voluntary non exchange transactions are met as grant advancements.

Long-Term Debt

In the government-wide statement of net assets and in the proprietary fund types' financial statements, long-term debt and other long-term obligations are reported as liabilities. In proprietary funds bond premiums, discounts, and issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond payable costs are reported net of the applicable bond premium or discount.

In the fund financial statements governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current fiscal period. The face amount of the debt issue is reported as "other financing sources." Premiums received on debt issuances are reported as "other financing sources" and discounts on debt are reported as "other financing uses."

Compensated Absences

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded liabilities for accumulated vacation, sick leave and the applicable percentages of retirement, social security and medicare associated with the payment of compensated absences as of December 31, 2012.

In the government-wide financial statements and the proprietary fund types fund statements, the total compensated absences liability is recorded as an expense and long-term and current obligations and allocated on a functional basis. A current liability is recorded for the value of one year's accrual of leave. In accordance with GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, (issued in March of 2000), no compensated absences liability is recorded at December 31, 2012 in the governmental fund-type fund financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (continued)

Employees of the Parish 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 any unused annual leave, in excess of one year's earnings, remaining on the employee's anniversary date will be transferred to sick leave.

Furthermore, Parish employees earn 56 hours sick leave per year. Upon official retirement from the Parochial Retirement System the retiring employee will be allowed to receive half of whatever accumulated sick leave time has accrued, up to maximum of 240 hours, by leaving work and remaining on the payroll of the Parish until this 240 hours are exhausted. Retirement from PERS will commence the day after the employee's last day on the Parish payroll. The employee may also elect to be paid for said hours at the time official retirement begins.

Details of the compensated absences liability for the Parish discrete component units can be found in the separately issued audit reports of each component unit.

Other Postemployment Benefits

GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits other than Pensions*, requires governments to accrue postemployment benefits to the extent it is probable the employer will provide benefits conditioned on the employees' retirement. The Parish has recorded liabilities for postemployment health care benefits as of December 31, 2012.

In the government-wide financial statements and the proprietary fund types fund statements, the other postemployment benefits liability is recorded as long-term obligations and allocated to expenses on a functional basis.

In the governmental fund type fund financial statements other postemployment benefit expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to other postemployment benefit payments due and payable as of the end of the year.

Details of the other postemployment benefit obligations for the Parish's discrete component units can be found in the separately issued audit reports of each component unit.

Accounting for Ashland Landfill Closure and Postclosure Care Costs

Ashland Landfill Closure and Postclosure Care Costs are accrued for in accordance with guidelines recommended by Section L10 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

The Sanitation Maintenance Fund recognizes a portion of the estimated total current cost of closure and post closure care costs (based on use) as an expense and as a liability in each period that it accepts solid waste. A complete explanation of the liability and its calculation is referenced in Note 21.

Deferred Inflows of Resources

The Parish reports deferred inflows of resources when resources associated with imposed non exchange revenue transactions are received or reported as a receivable before (a) the period for which property taxes are levied or (b) the period when resources are required to be used or when use is first permitted for all other imposed non exchange revenues in which the enabling legislation includes time requirements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (continued)

Equity

Government-wide Statements:

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of assets and deferred outflows of resources less liabilities and deferred inflow of resources (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

When both restricted and unrestricted resources are available for use, it is the Parish's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Financial Statements:

Governmental fund equity is classified as fund balance. Fund balance is further classified as:

- a. Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to maintain intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal action of the members of the Parish Council. Commitments may be established, modified, or rescinded only through ordinances approved by the members of the Parish Council.
- d. Assigned – amounts that do not meet the criteria to be classified as either restricted or committed but that are intended to be used for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- e. Unassigned – all other spendable amounts.

For the classification of governmental fund balances, the Parish considers an expenditure to be made from the most restrictive first when more than one classification is available. Committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amount in any of those unrestricted fund balance classifications could be used. The Parish's fund balance was classified as non-spendable, restricted, committed, assigned and unassigned as of December 31, 2012.

Assigned for subsequent year's expenditures are amounts in next year's budget that represents deficiencies of revenues over expenditures. Other assignments are made for specific indicated purposes included in the title and require a council appropriation in subsequent years.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (continued)

Accounting Estimates

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

E. New GASB Statements

During the year ending December 31, 2012, the Parish implemented the following GASB Statements:

Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans." The objective of this Statement is to provide guidance on two implementation issues related to other postemployment benefits. This statement did not affect the Parish's financial statements.

Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." The objective of this Statement is to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. This statement did not affect the Parish's financial statements.

Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." The objective of this Statement is to provide guidance for reporting deferred outflows of resources, deferred inflow of resources, and net position in a statement of financial position and related disclosures.

Statement No. 64, "Application of Hedge Accounting Termination Provisions." The objective of this Statement is to clarify and improve financial reporting by clarify whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement did not affect the Parish's financial statements.

Statement No. 65, "Items previously reported as Assets and Liabilities." The statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

The GASB has issued the following Statements which will become effective in future years as shown below:

Statement No. 61, "The Financial Reporting Entity: Omnibus." The objective of this Statement is to improve financial reporting for a governmental financial reporting entity. The statement will be effective for periods beginning after June 15, 2012. Management has not yet determined the effect of this statement on the financial statements.

Statement No. 66, "Technical Corrections - 2012." The statement enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. The statement will be effective for periods beginning after December 15, 2012. Management has not yet determined the effect of this statement on the financial statements.

Statement No. 67, "Financial Reporting for Pension Plans." The statement improves the usefulness of pension information included in the general purpose external financial reports of state and local governmental pension plans for making decisions and assessing accountability. The statement will be effective for periods beginning after June 15, 2013. Management has not yet determined the effect of this statement on the financial statements.

E. New GASB Statements (continued)

Statement No. 68, "Accounting and Financial Reporting for Pensions." The statement improves financial reporting by state and local governmental pension plans and also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The statement will be effective for periods beginning after June 15, 2014. Management has not yet determined the effect of this statement on the financial statements.

F. Restatement of Net Position/Fund Balances

As of January 1, 2012, the Parish implemented GASB No. 65 "Items Previously Reported as Assets and Liabilities" which required retroactive recognition of bond issuance costs as an expense in the period incurred; accordingly, at January 1 2012 net position was restated as follows:

	As Previously Reported	Adjustment	Restated
Governmental Activities	\$ 309,579,855	\$ (860,659)	\$ 308,719,196
Business-type Activities			
Sewerage Fund	64,570,175	(88,016)	\$ 64,482,159
All Other	106,125,546		\$ 106,125,546
Total Business-type Activities	170,695,721	(88,016)	170,607,705
Total	\$ 480,275,576	\$ (948,675)	\$ 479,326,901

Net position for some discrete component units were restated at December 31, 2011. The net position for Terrebonne Parish Council on Aging was for the addition of the Council's component unit. The net position for the District Attorney of the Thirty-Second Judicial Court, Village East Fire Protection District and Terrebonne Parish Recreation District No. 6 were restated to reflect prior-period adjustments. The net position of Terrebonne Fire Protection District 4A, 7, and 10, Schriever Fire Protection District, Terrebonne Parish Recreation District No. 1, 10 and 11 and Terrebonne Parish Library were restated for the implementation of GASB Statement No. 63 and 65.

Component Units:	December 31, 2011 as previously reported	Adjustment	December 31, 2011 Restated
District Attorney of the Thirty-Second Judicial Court	\$ 5,169,125	\$ 198,841	\$ 5,367,966
Terrebonne Parish Fire District No. 4A	2,429,776	(8,359)	2,421,417
Terrebonne Parish Fire District No. 7	2,469,401	(17,745)	2,451,656
Terrebonne Parish Fire District No. 10	3,230,453	(17,420)	3,213,033
Schriever Fire Protection District	1,064,834	(44,972)	1,019,862
Village East Fire Protection District	1,162,473	44,595	1,207,068
Terrebonne Parish Council on Aging, Inc.	16,715,626	6,307,360	23,022,986
Terrebonne Parish Recreation District No. 1	2,152,620	(6,336)	2,146,284
Terrebonne Parish Recreation District No. 6	1,413,905	400	1,414,305
Terrebonne Parish Recreation District No. 10	1,893,693	(726)	1,892,967
Terrebonne Parish Recreation District No. 11	2,386,718	(4,764)	2,381,954
Terrebonne Parish Library	16,555,909	(54,400)	16,501,509
All other component units	614,603,655		614,603,655
Totals	\$ 671,248,188	\$ 6,396,474	\$ 677,644,662

Note 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds except the Capital Projects Fund and Debt Service Fund. The Capital Projects Fund presents 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. The Debt Service Fund does not employ formal budgetary accounting because effective control is alternatively achieved through the indenture provisions of the bonds and certificates.

Encumbrance accounting is not employed in the governmental funds.

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

- (1) Prior to October 1, the Parish 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) Appropriations at year-end normally lapse, except for those projects of a continuing nature which remain open until the projects are completed or abandoned and are shown on the Governmental Fund Balance Sheet as Fund Balance - Committed for Capital Projects. Such appropriations for continuing projects carried forward from 2012 to 2013 totaled \$660,675 for the General Fund. Carried forward appropriations shall be made as budget line item adjustments by the Parish President and are included in the final budget column.
- (5) 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.
- (6) The budget was amended various times during the year.

B. Deficit Fund Balance and Net Position of Individual Funds

No deficit fund balances/net positions.

C. Expenditures/Expenses Exceeding Appropriations

The following individual funds had actual expenditures exceeding appropriations:

	Budget	Actual	Unfavorable Variance
Governmental Funds:			
Terrebonne ARC Fund	4,025,178	4,103,983	(78,805)
Road Lighting Districts	982,775	1,023,213	(40,438)

These excess expenditures were funded by greater than anticipated revenues and by available fund balance in each fund.

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 for the list was completed January 1, 2012. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. The lien date is June 13, 2013 for 2012 property taxes.

Properties for which the taxes have not been paid are sold for the amount of the taxes. The assessed values, upon which the 2012 levy was based, are as follows:

Location	Assessed Value	
	Total Value	Homestead Exemption
City of Houma	\$ 244,986,035	\$ 55,631,845
All other property for local purposes	744,828,525	123,481,980
Totals	\$ 989,814,560	\$ 179,113,825

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, 2012 are as follows:

Description	Tax Rate Per \$1,000
Citywide:	
Maintenance	\$ 18.09
Parishwide:	
Debt Service	2.79
Maintenance	42.42
Districts:	
Debt Service	Range 2.30 to 16.00
Maintenance	Range .82 to 23.00

The maximum millage currently levied in any one District is 109.16 per \$1,000 of assessed valuation on property. This maximum includes 9.27 mills for the Terrebonne Parish School Board, 7.29 mills for the Special Law Enforcement District, 4.89 mills for the Terrebonne Levee and Conservation District and 1.90 mills for the Terrebonne Parish Assessor and .50 for the Terrebonne Parish Memorial Veterans 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's portion of this pool is included on the governmental funds balance sheet, statement of net position of proprietary funds and statement of fiduciary net position in "cash and cash equivalents" and "investments".

Bank Deposits:

State Law requires deposits (cash and certificates of deposit) 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 a trust company for the account of the political subdivision.

The year-end balances of deposits are as follows:

	Bank Balances	Reported Amount
Cash	\$ 50,800,540	\$ 44,347,951
Certificates of deposit	8,394,701	8,394,701
Totals	\$ 59,195,241	\$ 52,742,654

Custodial credit risk is the risk that in the event of a bank failure, the Parish's deposits may not be returned to it. The Parish does not have written deposit policy for custodial credit risk beyond the requirements of state statute. As of December 31, 2012, \$55,071,352 of the Parish's bank balance of \$59,195,241 was exposed to custodial credit risk. These deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Parish's name.

At December 31, 2012, 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 subject to custodial credit risk. Even though the deposits are considered subject to custodial credit risk under the provisions of GASB Statement No. 40, 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; guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations; repurchase agreements; and the Louisiana Asset Management Pool (LAMP).

Note 4 - DEPOSITS AND INVESTMENTS (Continued)

Primary Government (continued)

As of December 31, 2012, the Parish had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-5	5 or more
Federal Farm Credit Bank Notes	\$ 3,751,675		\$ 3,751,675	
Federal National Mortgage Association (FNMA) Notes	1,004,890			\$ 1,004,890
Federal Home Loan Mortgage Corporation (FHLMC) Notes	15,555,897		12,531,567	3,024,330
Federal Home Loan Bank Notes	23,787,096		7,522,825	16,264,271
Louisiana Asset Management Pool (LAMP)	81,042,745	\$ 81,042,745		
Totals	\$ 125,142,303	\$ 81,042,745	\$ 23,806,067	\$ 20,293,491

Because LAMP as of December 31, 2012, had a weighted average maturity of 51 days, it was presented as an investment with a maturity of less than one year.

As a means of limiting its exposure to fair value losses arising from interest rates, the Parish's investment policy emphasizes maintaining liquidity to match specific cash flows.

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Parish's investment policy requires the application of the prudent-investor rule. The policy states, *Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.* The Parish's investment policy limits investments to those allowed under state law, as described on the previous page. All of the Parish's investments were rated AAA by Standard & Poor's, except LAMP which has a rating of AAAM.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Parish will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Parish does not have a written investment policy for custodial credit risk beyond the investment requirements of state statute, as described on the previous page. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission.

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 2a7, 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.

Note 4 -DEPOSITS AND INVESTMENTS (Continued)

Primary Government (continued)

Accordingly, LAMP investments are restricted to securities issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its agencies, enterprises or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and 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. For purposes of determining participants' shares, investments are valued at amortized cost. The fair value of participant's position is the same as the value of the pool shares.

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Investments in LAMP at December 31, 2012 amounted to \$81,042,745 and are classified on the Statement of Net Position as either "Cash and Cash Equivalents" or "Investments".

In accordance with GASB Statement No. 31, the Parish recognized the net increase (decrease) in the fair value of investments for the year ended December 31, 2012. The increase (decrease) in the fair value of investments takes into account all changes in fair value (including purchases and sales). For the year ended December 31, 2012, the Parish recognized a net increase in the fair value of investments totaling \$101,866; \$72,300 in governmental activities and \$29,566 in business activities.

A reconciliation of deposits and investments as shown on the Statement of Net Position for the Primary Government is as follows:

Cash on hand	\$	10,121
Reported amount of deposits		52,742,654
Reported amount of investments		125,142,303
Totals	\$	177,895,078
Cash and cash equivalents	\$	54,041,740
Cash and cash equivalents-restricted		2,250,841
Investments		118,310,104
Investments-restricted		1,039,920
Fiduciary funds:		
Agency fund cash and cash equivalents (not included in government-wide statement)		397,865
Pension trust fund cash and cash equivalents (not included in government-wide statement)		90,390
Pension trust fund investments (not included in government-wide statement)		1,764,218
Totals	\$	177,895,078

Component Units

The year-end balances of deposits are as follows:

	<u>Bank Balances</u>	<u>Reported Amount</u>
Deposits	\$ 89,810,580	\$ 90,910,817

Note 4 -DEPOSITS AND INVESTMENTS (Continued)

Component Units (continued)

As of December 31, 2012, \$70,280,596 of the component units' bank balance of \$89,810,580 was exposed to custodial credit risk.

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U. S. Treasuries	\$ 42,918,331	\$ 7,439,861	\$ 19,316,743	\$ 14,638,227	\$ 1,523,500
Government National Mortgage Association (GNMA) Notes	18,195,127	289,030	3,278,369	1,717,856	12,909,872
Federal Farm Credit Bank Notes	8,444,446		7,697,563	746,883	
Federal National Mortgage Association (FNMA) Notes	31,535,217	2,847,400	3,845,072	12,799,830	12,042,915
Federal Home Loan Mortgage Corporation (PHLMC) Notes	27,027,937	1,050,317	5,859,054	4,610,432	15,508,134
Federal Home Loan Bank Notes	11,893,822	1,500,120	8,218,457	2,175,245	
Small Business Administration	11,954,024		1,808,094	5,123,711	5,022,219
Other U.S. Government Securities	13,237,990	3,335,392	2,509,207	3,528,175	3,865,216
Louisiana Asset Management Pool (LAMP)	21,414,863	21,414,863			
Totals	\$ 186,621,757	\$ 37,876,983	\$ 52,532,559	\$ 45,340,359	\$ 50,871,856

In accordance with GASB Statement No. 31, the component units recognized the net increase (decrease) in the fair value of investments for the year ended December 31, 2012. The increase (decrease) in the fair value of investments takes into account all changes in fair value (including purchases and sales). The amount of the increase (decrease) in the fair value of investments for the component units is not available for the year ended December 31, 2012.

A reconciliation of deposits and investments as shown on the Statement of Net Assets for the component units is as follows:

Cash on hand	\$	6,225
Reported amount of deposits		90,910,817
Reported amount of investments		186,621,757
Totals	\$	277,538,799
Cash and cash equivalents	\$	65,908,446
Cash and cash equivalents-restricted		13,604,837
Investments		188,332,107
Fiduciary fund cash and cash equivalents (not included in government-wide statement)		9,693,409
Totals	\$	277,538,799

Note 5 - RECEIVABLES

Receivables and the applicable allowances for uncollectibles at December 31, 2012 are as follows:

	Amount	Allowance for Uncollectibles	Net Receivables	Collectible After One Year
Governmental Activities:				
General Fund:				
Taxes	\$ 197,443		\$ 197,443	
Accounts	1,138,191	\$ 615,332	522,859	\$ 9,403
Other	113		113	
Public Safety Fund:				
Taxes	486,483		486,483	
Accounts	20,590	11,179	9,411	
Grant Fund:				
Accounts	132,092		132,092	
Other	383		383	
Economic Loans	2,541,444		2,541,444	2,464,068
Road and Bridge Maintenance Fund:				
Accounts	1,030		1,030	
Drainage Maintenance Fund:				
Taxes	539,506		539,506	
Accounts	6,961		6,961	
Internal Service Funds:				
Other	1,799,914		1,799,914	
Non-Major Funds:				
Taxes	1,091,947		1,091,947	
Accounts	24,125		24,125	
Other	135,514		135,514	
Total governmental funds	8,115,736	626,511	7,489,225	2,473,471
Accrued investment earnings	165,147		165,147	
Total governmental activities	\$ 8,280,883	\$ 626,511	\$ 7,654,372	\$ 2,473,471
Business-type Activities:				
Utilities Fund:				
Accounts	\$ 7,431,207	\$ 3,631,738	\$ 3,799,469	
Other	137,495		137,495	
Sewerage Fund:				
Accounts	1,982,884	726,394	1,256,490	
Other	43,719	521	43,198	
Sanitation Maintenance Fund:				
Accounts	1,252,902	563,384	689,518	
Other	408,684		408,684	
Civic Center Fund:				
Other	31,401		31,401	
Total business-type activities	\$ 11,288,292	\$ 4,922,037	\$ 6,366,255	
Fiduciary Activities not included in Government-wide Statement:				
Agency Funds:				
Other	\$ 2,027		\$ 2,027	

Accounts receivable in the business-type activities include amounts for unbilled services as of December 31, 2012 of \$2,783,323.

Note 6 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2012 consisted of the following:

	Federal	State	Sales Tax	Sheriff	Other	Total
Governmental Activities:						
General Fund						
Public Safety Fund	\$ 32,834	\$ 1,988,772	\$ 1,435,933	\$ 2,036,701	\$ 1,710,317	\$ 7,171,723
Grant Fund	10,706,577	135,946	1,434,164	3,565,921		5,168,865
Road and Bridge Maintenance Fund		4,077,412			57,993	14,841,982
Drainage Maintenance Fund	48,760	156,977	1,074,458		3,348	1,234,783
Terrebonne Levee & Conservation District Fund		1,027,466	1,074,458	5,444,966	2,129	7,597,779
Capital Projects Fund	2,742,134	6,403,735	1,074,458			1,074,458
Internal Service Funds		103,465			161,605	9,145,869
Non-Major Funds		407,880	1,074,458	12,395,209	155,380	265,070
Total governmental activities	\$13,530,305	\$14,301,653	\$ 7,167,929	\$23,442,797	\$ 2,090,772	\$60,533,456
Business-type Activities:						
Utilities Fund		\$ 361,588			\$ 7,662	\$ 369,250
Sewerage Fund		164,104				164,104
Sewerage Fund-restricted		1,898,332				1,898,332
Sanitation Fund	\$ 755	1,724,033		\$ 8,349,941	827,996	10,902,725
Civic Center		25,498			33,845	59,343
Total business-type activities	\$ 755	\$ 4,173,555		\$ 8,349,941	\$ 869,503	\$13,393,754

Amounts due to other governmental units at December 31, 2012 consisted of the following:

	State	Other	Total
Governmental Activities:			
General Fund			
Public Safety Fund	\$ 8,662	\$ 588,979	\$ 597,641
Grant Fund	325	3,770	4,095
Road and Bridge Maintenance Fund	(5,032)	210,068	205,036
Drainage Maintenance Fund		604	604
Capital Projects Fund		340	340
Internal Service Funds	48,555	6,187	54,742
Non-Major Funds	3,103	1,176	4,279
Total governmental activities	\$ 139,841	\$ 112,592	\$ 252,433
Business-type Activities:			
Utilities Fund		\$ 125	\$ 125
Sewerage Fund		2,878	2,878
Sanitation Maintenance Fund		530	530
Civic Center	\$ 90,909	1,560	92,469
Total business-type activities	\$ 90,909	\$ 5,093	\$ 96,002

Note 6 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS (Continued)

Receivable and payable balances at December 31, 2012 between the primary government and component units were as follows:

	Receivable	Payable
Primary Government:		
General Fund	\$ 3,787	\$ 153,969
Component Units:		
Terrebonne Parish Port Commission		\$ 3,787
Terrebonne Parish Fire District No. 8	\$ 74,244	
Terrebonne Parish Fire District No. 9	2,438	
Schriever Fire District	72,707	
Terrebonne Parish Veterans' Memorial	45	
Terrebonne Parish Communications District	4,535	
Totals	\$ 153,969	\$ 3,787

Note 7 - RESTRICTED ASSETS

Primary Government

Restricted assets in the General Fund consist of \$71,143 dedicated to the maintenance of trees in Broadmoor Subdivision.

Restricted assets in the special revenue funds consist of \$430,583 for Family Self Sufficiency Program.

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, 2012 is as follows:

	Utilities Fund	Sewerage Fund
Bond sinking accounts		\$ 2,486,287
Bond reserve accounts		461,812
Customer deposits	\$ 1,746,400	
Total	\$ 1,746,400	\$ 2,948,099

Component Units

Restricted assets for Consolidated Waterworks District No. 1 consists of \$8,952,919 representing specific assets that are required to be segregated as to use pursuant to restrictions arising from various bond indenture agreements.

Note 8 - CHANGES IN CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2012 was as follows:

	Balance 01/01/12	Additions	Adjustments and Deletions	Balance 12/31/12
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 4,118,238	\$ 950,074	\$ (80,124)	\$ 4,988,188
Construction in progress	32,686,518	34,762,216	\$ (27,040,571)	40,408,163
Total capital assets not being depreciated	36,804,756	35,712,290	(27,120,695)	45,396,351
Capital assets being depreciated:				
Buildings	47,596,684	910,515		48,507,199
Equipment	59,232,491	3,437,642	(2,024,359)	60,645,774
Infrastructure	219,168,202	26,062,441	(36,449)	245,174,194
Total capital assets being depreciated	325,997,377	30,410,598	(2,080,808)	354,327,167
Less accumulated depreciation for:				
Buildings	(19,073,939)	(1,112,644)		(20,186,583)
Equipment	(38,143,309)	(3,490,384)	1,955,282	(39,678,311)
Infrastructure	(52,552,300)	(6,703,878)	4,140	(59,251,038)
Total accumulated depreciation	(109,769,548)	(11,306,806)	1,959,422	(119,116,932)
Total capital assets being depreciated, net	216,227,829	19,103,792	(121,386)	235,210,235
Total governmental activities capital assets, net	\$ 251,032,585	\$ 54,816,082	\$ (27,242,081)	\$ 280,606,586
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 3,567,923			\$ 3,567,923
Construction in progress	6,214,631	\$ 13,177,574	\$ (4,039,760)	15,352,445
Total capital assets not being depreciated	9,782,554	13,177,574	(4,039,760)	18,920,368
Capital assets being depreciated:				
Electric system and buildings	93,981,910	2,038,424	4,940	96,025,274
Gas distributions system and buildings	27,211,675	1,702,042		28,913,717
Sewer system and buildings	105,430,350	4,179,057		109,609,407
Landfill buildings and improvements	7,231,461	20,043		7,251,504
Civic Center buildings and equipment	19,286,012	24,256	(36,136)	19,274,132
Machinery and equipment	8,092,117	201,327	(311,542)	7,781,902
Total capital assets being depreciated	261,233,325	8,165,149	(542,738)	268,855,936
Less accumulated depreciation for:				
Electric system and buildings	(64,290,010)	(2,053,061)	(8,598)	(66,351,669)
Gas distributions system and buildings	(12,527,057)	(952,189)		(13,479,246)
Sewer system and buildings	(49,915,480)	(2,447,557)		(52,363,037)
Landfill buildings and improvements	(777,897)	(178,981)		(956,878)
Civic Center buildings and equipment	(6,940,438)	(507,325)	36,136	(7,411,627)
Machinery and equipment	(5,623,351)	(223,108)	507,104	(5,339,355)
Total accumulated depreciation	(140,074,233)	(6,362,221)	534,642	(145,901,812)
Total capital assets being depreciated, net	121,159,292	1,802,928	(8,096)	122,954,124
Total business-type activities capital assets, net	\$ 130,941,846	\$ 14,980,502	\$ (4,047,856)	\$ 141,874,492

Note 8 - CHANGES IN CAPITAL ASSETS (Continued)

The primary adjustment for the governmental activities for the year ended December 31, 2012 can be explained as: \$27,040,571 for the completion and capitalization of construction in progress in the land, building, equipment and infrastructure categories.

The costs of deletions of assets used in governmental activities were \$1,973,177 which was primarily vehicles, land, playground equipment, computers and equipment. Internal service fund deletions amounted to \$187,755.

The adjustments for the business-type activities for the year ended December 31, 2012 can be explained as: \$4,039,760 for the completion and capitalization of construction in progress in the building, equipment and infrastructure categories.

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:	
General government	\$ 1,883,666
Public safety	1,394,650
Streets and drainage	7,522,016
Health and welfare	43,559
Culture and recreation	309,761
Conservation and development	3,072
Capital assets held by internal service funds are charged to the various functions based on their usage of the assets	<u>150,082</u>
Total depreciation expense - governmental activities	<u>\$ 11,306,806</u>

Construction commitments

The Parish has active construction projects as of December 31, 2012. The projects include street construction in areas with newly developed housing, widening and construction of existing streets and bridges, and various drainage projects. At year-end, the government's commitments with contractors are as follows:

Project	Spent-to-Date	Remaining Commitment
Governmental activities-public purpose portion		
Drainage construction	\$ 17,307,569	\$ 8,779,183
Street construction	872,908	32,287
Building and other facilities construction	<u>267,619</u>	<u>362,890</u>
Total governmental activities	18,448,096	9,174,360
Business-type activities		
Sewerage construction and betterments	<u>10,099,453</u>	<u>3,220,951</u>
Totals	<u>\$ 28,547,549</u>	<u>\$ 12,395,311</u>

Note 8 - CHANGES IN CAPITAL ASSETS (Continued)

Component unit capital asset activity for the year ended December 31, 2012, was as follows:

	Balance 01/01/12	Additions	Adjustments and Deletions	Balance 12/31/12
Capital assets not being depreciated:				
Land	\$ 28,475,803	\$ 48,000	\$ 1,262,700	\$ 29,786,503
Construction in progress	<u>28,266,400</u>	<u>44,469,971</u>	<u>(35,626,698)</u>	<u>37,109,673</u>
Total capital assets not being depreciated	<u>56,742,203</u>	<u>44,517,971</u>	<u>(34,363,998)</u>	<u>66,896,176</u>
Capital assets being depreciated:				
Buildings	213,618,246	28,154,829	4,168,759	245,941,834
Improvements other than buildings	35,338,777	954,929	890,504	37,184,210
Water Plant & Distribution	126,516,445	3,628,291		130,144,736
Hurricane and flood protection system infrastructure	199,557,680	63,024,868		262,582,548
Equipment	<u>196,641,844</u>	<u>16,302,730</u>	<u>(2,572,218)</u>	<u>210,372,356</u>
Total capital assets being depreciated	<u>771,672,992</u>	<u>112,065,647</u>	<u>2,487,045</u>	<u>886,225,684</u>
Less accumulated depreciation for:				
Buildings	(87,734,927)	(7,742,743)	(322,957)	(95,800,627)
Improvements other than buildings	(18,516,726)	(1,477,148)	2,137,202	(17,856,672)
Water Plant & Distribution	(53,144,203)	(2,498,424)		(55,642,627)
Hurricane and flood protection system infrastructure	(28,248,440)	(6,212,839)	(2,141,796)	(36,603,075)
Equipment	<u>(146,294,070)</u>	<u>(13,858,564)</u>	<u>2,720,105</u>	<u>(157,432,529)</u>
Total accumulated depreciation	<u>(333,938,366)</u>	<u>(31,789,718)</u>	<u>2,392,554</u>	<u>(363,335,530)</u>
Total capital assets being depreciated, net	<u>437,734,626</u>	<u>80,275,929</u>	<u>4,879,599</u>	<u>522,890,154</u>
Total capital assets, net	<u>\$494,476,829</u>	<u>\$124,793,900</u>	<u>\$(29,484,399)</u>	<u>\$589,786,330</u>

Note 9 - ACCOUNTS PAYABLE AND OTHER CURRENT LIABILITIES

Accounts payable and other current liabilities at December 31, 2012 consisted of the following:

	Vendors	Salaries & Benefits	Protest Taxes	Claims and Judgments	Other	Total Accounts Payable and Accruals	Liability for Work on Completed Contracts	Total Accounts Payable and Other Current Liabilities
Governmental activities:								
General Fund	\$1,360,418	\$ 266,948	\$ 16,015		\$ 72,023	\$ 1,595,404	\$ 14,109	\$ 1,609,513
Public Safety	37,357	497,253	3,417		128	237,857		237,857
Grants	2,191,195	47,906	46		2,961	2,242,108	5,101	2,247,209
Road and Bridge	271,720	44,626			145	316,491		316,491
Levee and conservation	2,992,968					2,992,968		2,992,968
Drainage	157,983	\$ 4,835	\$ 38,331			251,149		251,149
Capital Projects	1,591,521		5,277		880	1,597,678	3,167,411	4,765,089
Internal Service Fund	316,666	45,178	4,295	\$12,745,532	14,816	13,126,517		13,126,517
Non major fund	138,608	104,780	97,002		6,280	346,670	5,000	351,670
Total governmental activities	\$8,998,436	\$ 701,528	\$ 164,083	\$12,745,532	\$ 97,263	\$22,706,842	\$3,191,621	\$ 25,898,463
Business-type activities:								
Utilities	\$3,265,026	\$ 34,201			\$ 535	\$ 1,299,762		\$ 3,299,762
Sewerage	168,138	30,520			87	198,745	\$145,376	344,121
Sanitation	769,194	10,517	\$ 60,261			839,972		839,972
Civic Center	22,029	14,941			127,003	163,973		163,973
Total business-type activities	\$4,224,387	\$ 90,179	\$ 60,261		\$ 127,625	\$ 4,507,452	\$ 145,376	\$ 4,647,828

Note 10 - LONG-TERM DEBT

Public Improvement Bonds

The Parish issues public improvement bonds to provide for the acquisition and construction of major capital facilities. Public improvement bonds have been issued for governmental activities and are secured with sales and use taxes levied by the Parish. The largest amount of principal and interest due in any single year for new public improvement bonds shall not exceed 75% of anticipated revenue from the tax securing the bonds.

General Obligation Bonds

The Parish issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities and are secured by unlimited ad valorem taxation. The total general obligation bond debt shall not exceed 10% of the assessed value of all property within Terrebonne Parish.

Revenue Bonds

The Parish also issues revenue bonds for the purpose of providing for the acquisitions and construction of major capital projects. Revenue bonds have been issued for business-type activities. The Parish has pledged income derived from the acquired or constructed assets to pay revenue bond debt service.

Primary Government

On September 22, 2010 Terrebonne Parish Consolidated Government issued \$17,000,000 in Sewer Revenue Bonds, Series 2010 (Build America Bond and Recovery Zone Economic Development) for the purpose of conversion of 6 lift stations to submersible pumps, mitigation of 4 lift stations in the South Treatment Plant service area and renovations of 11 other lift stations throughout the Parish and renovations of 2 treatment plants. The revenue bonds were issued in the form of a single bond which was purchased by the Louisiana Department of Environmental Quality (DEQ).

Note 10 - LONG-TERM DEBT (Continued)

Primary Government (continued)

The Bond shall bear interest at the rate of .45% annually, payable in monthly installments beginning September 2, 2013 and maturing September 1, 2023. The bond is secured and payable solely from the income and revenues derived or to be derived by the Parish from the operation of its sewer system. The purchase price of the Bond shall be paid in periodic advances of principal by DEQ. At December 31, 2012, DEQ had advanced the Parish \$7,312,963 and the Parish had construction costs of \$1,898,332 which were accrued on the bond.

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

	Payable January 1, 2012	Obligations Retired	New Issues	Payable December 31, 2012	Due Within One Year
Governmental Activities:					
Bonds:					
Public Improvement	\$ 90,210,000	\$ 3,700,000		\$ 86,510,000	\$ 3,860,000
General Obligation	19,825,000	1,400,000		18,425,000	1,455,000
Unamortized bond premium	329,329	63,630		265,699	
Compensated absences payable	1,189,171	1,101,083	\$1,191,004	1,279,092	1,142,079
Other postemployment benefits	9,734,327	2,256,263	3,975,910	11,453,974	
Total governmental activities	\$ 121,287,827	\$ 8,520,976	\$ 5,166,914	\$ 117,933,765	\$ 6,457,079
Business-type Activities:					
Revenue bonds	\$ 1,263,653		\$ 7,947,642	\$ 9,211,295	\$ 788,000
Landfill Closure	2,338,295	579,692		1,758,603	\$ 138,000
Compensated absences payable	382,070	308,088	303,742	377,724	304,460
Other postemployment benefits	1,423,960	112,552	633,478	1,944,886	
Total business-type activities	\$ 5,407,978	\$ 1,000,332	\$ 8,884,862	\$ 13,292,508	\$ 1,230,460

As a result of the implementation of GASB No. 65, deferred amount on refunding at January 1, 2012, \$264,438, was reclassified to deferred outflows of resources.

Compensated absences, other postemployment benefits and landfill closure are described in Notes 1D, 19 and 21, respectively.

Internal service funds serve predominantly the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the totals for governmental activities. At year-end \$1,440,351 of compensated absences payable and other postemployment benefits for internal service funds are included as governmental activities. These obligations typically have been liquidated by the General Fund, Public Safety Fund, Grant Fund, Road and Bridge Maintenance Fund, Drainage Maintenance Fund and all other governmental funds and proprietary funds that incur personal service costs.

Exhibit 20
(Continued)

Note 10 - LONG-TERM DEBT (Continued)

The annual requirements to amortize authorized bonded debt outstanding including principal and interest and following the full advance of the Build America Revenue Bond, at December 31, 2012 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 3,860,000	\$ 3,904,063	\$ 1,455,000	\$ 812,473	\$ 788,000	\$ 76,500
2014	3,790,000	3,776,228	1,270,000	756,104	794,000	72,954
2015	3,850,000	3,635,871	1,315,000	700,929	800,000	69,381
2016	4,040,000	3,477,477	1,195,000	645,554	807,000	65,781
2017	4,240,000	3,301,731	955,000	597,684	813,000	62,149
2018-2022	19,575,000	13,849,971	5,545,000	2,276,719	4,163,000	255,281
2023-2027	21,015,000	9,100,053	6,305,000	842,081	4,330,000	160,132
2028-2032	13,360,000	4,995,460	385,000	11,309	4,505,000	61,133
2033-2036	12,780,000	1,384,684				
Totals	\$ 86,510,000	\$47,425,538	\$18,425,000	\$ 6,642,853	\$17,000,000	\$ 823,311

Bonds payable are represented by the following individual issues:

	Authorized and Issued	Range of Annual Installments	Interest Rate (%)	Maturity Date	Outstanding
Public Improvement Bonds					
1998A Refunding Certificates of Indebtedness	\$ 2,265,000	\$ 25,000 - \$ 410,000	3.90 - 4.20	7-01-2013	\$ 410,000
1998B Refunding Certificates of Indebtedness	3,725,000	195,000 - 290,000	5.50 - 6.85	7-01-2019	1,375,000
2003 Public Improvement Refunding Bonds	5,200,000	470,000 - 545,000	1.00 - 3.25	3-01-2014	1,070,000
2005 Public Improvement Bonds	7,495,000	115,000 - 580,000	4.00 - 6.00	3-01-2025	5,735,000
2008 Public Improvement Bonds	9,825,000	250,000 - 785,000	4.25 - 3.88	3-01-2028	9,075,000
2009 Public Improvement Refunding Bonds	11,850,000	340,000 - 1,590,000	2.00 - 4.50	3-01-2020	9,105,000
2011 Public Improvement Bonds	49,000,000	1,010,000 - 3,455,000	2.00 - 5.25	4-01-2036	47,975,000
2011 Public Improvement Bonds	11,765,000	90,000 - 2,125,000	2.00 - 4.00	3-01-2026	11,765,000
					<u>86,510,000</u>
General Obligation Bonds					
2003 Refunding	1,845,000	160,000 - 220,000	1.00 - 3.13	3-01-2013	220,000
2005 Drainage/Paving	5,000,000	140,000 - 400,000	3.00 - 5.00	3-01-2025	3,830,000
2005 Refunding	4,425,000	240,000 - 460,000	3.50 - 4.00	3-01-2016	1,675,000
2007 Drainage/Paving	10,900,000	115,000 - 460,000	4.38 - 5.00	3-01-2027	8,345,000
2008 Sewerage	5,000,000	150,000 - 385,000	4.25 - 6.00	3-01-2028	4,355,000
					<u>18,425,000</u>
Revenue Bonds					
Utilities Revenue					
2002*	12,430,000	1,030,000 - 1,440,000	1.75 - 4.25	1-01-2012	
Sewer Revenue					
2010	17,000,000	788,000 - 915,000	0.45 - 0.45	9-01-2032	9,211,295
					<u>9,211,295</u>
Total bonds payable					\$ 114,146,295

Exhibit 20
(Continued)

Note 10 - LONG-TERM DEBT (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 debt of the component units of the Parish:

	Beginning Balance	Obligations Retired	New Issues	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds:					
Public Improvement	\$ 8,160,835	\$ 795,835		\$ 7,365,000	\$ 800,000
General Obligation	11,295,000	656,000		10,639,000	709,000
Certificate of Indebtedness	550,000	100,000	\$ 140,000	590,000	131,000
Capitalized leases	907,375	365,715	838,732	1,380,392	303,196
Compensated absences	609,731	53,383	112,024	668,372	
Postemployment benefits	3,534,693		1,198,864	4,733,557	76,641
Other long-term liabilities	614,708	168,000		446,708	83,000
Total governmental activities	25,672,342	2,138,933	2,289,620	25,823,029	2,102,837
Business-type Activities:					
Revenue Bonds	76,853,773	2,606,402	132,156	74,379,527	3,649,667
Certificate of Indebtedness	1,806,863		1,180,000	2,986,863	209,300
Deferred Amount on Refunding	(882,995)	(664,475)	71,767	(146,753)	(54,623)
Unamortized bond premium	1,470,649	439,680		1,010,969	39,288
Postemployment benefits	1,355,309		243,583	1,598,892	
Other long-term liabilities	571,000	59,000		512,000	
Total business-type activities	81,174,599	2,460,607	1,627,506	80,341,498	3,843,632
Total long-term debt	\$106,846,941	\$ 4,599,540	\$ 3,917,126	\$ 106,164,527	\$ 5,946,469

The annual requirements, including interest to amortize all long-term debt outstanding at December 31, 2012 other than compensated absences and other postemployment benefits are as follows:

Maturity	Public Improvement Bonds		General Obligation Bonds		Revenue Bonds		Certificate of Indebtedness		Capitalized Leases	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 800,000	\$ 297,156	\$ 709,000	\$ 422,828	\$ 3,694,667	\$ 3,222,659	\$ 340,800	\$ 211,558	\$ 383,196	\$ 52,508
2014	835,000	260,649	760,000	392,199	3,318,258	3,180,077	361,000	195,074	254,037	45,299
2015	880,000	218,371	660,000	364,043	2,947,087	3,048,986	381,500	179,489	235,191	35,159
2016	930,000	177,946	700,000	338,909	3,070,162	2,957,077	397,200	161,577	220,191	24,742
2017	965,000	139,064	740,000	311,912	3,199,493	3,820,646	297,700	144,545	184,254	15,026
2018-2022	2,955,000	181,704	3,440,000	1,134,939	18,722,860	11,938,559	1,799,163	531,711	203,523	23,758
2023-2027			2,370,000	538,721	17,396,000	7,563,703				
2028-2032			1,255,000	95,598	17,356,000	3,255,287				
2033					4,220,000	235,000				
Totals	\$ 7,365,000	\$1,377,880	\$10,639,000	\$3,599,239	\$ 74,379,527	\$38,300,991	\$3,576,863	\$1,424,954	\$1,380,392	\$196,983

Exhibit 20
(Continued)

Exhibit 20
(Continued)

Note 10 - LONG-TERM DEBT (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	\$ 500,000		\$ 26,661	4.13	10-01-2017	\$ 250,000
Library-2005 Refunding	8,830,000	20,000 -	1,025,000	4.00 - 7.00	03-01-2020	7,115,000
						<u>7,365,000</u>
General Obligation Bonds						
Fire Protection Districts:						
No. 4A - 2004	850,000	25,000 -	80,000	3.89	03-01-2019	480,000
No. 5 - 2009	1,600,000	50,000 -	97,000	5.25	03-01-2029	1,495,000
No. 7 - 2005	1,800,000	60,000 -	145,000	3.85 - 7.00	03-01-2025	1,400,000
No. 10 - 1999	745,000	15,000 -	75,000	5.25	03-01-2014	875,000
Schriever Fire District:						
Series 1997	815,000	25,000 -	75,000	4.00 - 8.00	03-01-2017	345,000
Series 2011	2,500,000	20,000 -	240,000	2.00 - 8.00	03-01-2031	2,480,000
Recreation District:						
No. 1 - 2004	1,000,000	50,000 -	100,000	4.58	03-01-2019	595,000
No. 6 - 2009	1,400,000	250,000 -	88,000	7.00	03-01-2028	1,290,000
No. 10 - 1999	465,000	10,000 -	50,000	5.25	03-01-2014	95,000
Veterans - 2011	1,700,000	116,000 -	206,000	0.60 - 4.50	03-01-2021	1,584,000
						<u>10,639,000</u>
Revenue Bonds						
Hospital:						
Series 2003	25,000,000	85,000 -	4,130,000	2.00 - 5.25	04-01-2033	16,475,000
Series 2010	40,455,000	700,000 -	3,345,000	3.00 - 5.00	10-01-2028	39,755,000
Waterworks:						
Series 2010	1,900,000	75,000 -	118,000	2.95	11-01-2030	1,825,000
Series 2009	5,945,000	155,000 -	915,000	3.94 - 4.82	11-01-2018	4,850,000
Series 2003A	6,610,000	15,000 -	1,245,000	5.25	11-01-2023	6,610,000
Series 2003H	10,425,000	880,000 -	1,220,000	4.00 - 5.00	11-01-2013	1,925,000
Airport Commission:						
Series 2007A	4,490,000	93,759 -	94,769	5.65	06-01-2027	2,939,527
						<u>74,379,527</u>
Certificates of Indebtedness						
Port Commission	2,000,000	90,000 -	210,000	6.65	07-01-2024	1,806,863
Port Commission	1,180,000	130,000 -	205,000	4.75	04-01-2024	1,180,000
Recreation District No. 6 - 2012	140,000	26,000 -	30,000	2.73	05-01-2017	140,000
Recreation District No. 11-2010	750,000	109,598 -	121,800	1.00 - 3.00	03-01-2016	450,000
						<u>3,576,863</u>
Total bonds payable						<u>\$ 95,960,390</u>

Note 11 - DUE TO AND FROM OTHER FUNDS

Due to and from other funds are listed by fund for the year ended December 31, 2012:

	Interfund Receivables	Interfund Payables
General Fund:		
Public Safety Fund	\$ 188,432	
Grant Fund	12,418,955	\$ 1,708,194
Road and Bridge Maintenance Fund	207,664	231,759
Drainage Maintenance Fund	418,847	159,119
Terrebonne Levee & Conservation District Fund		417,132
Capital Projects Funds	4,699,466	8,166,056
Utilities Fund	2,214,676	3,531,959
Sewerage Fund	1,567,996	1,141,165
Sanitation Maintenance Fund	33,502	4,768,601
Civic Center Fund	895,196	
Internal Service Funds	2,521,005	12,875,268
Non-major Funds	1,165,925	4,482,337
Totals	<u>20,331,664</u>	<u>37,481,590</u>
Public Safety Fund:		
General Fund		188,432
Internal Service Funds		254,024
Totals		<u>442,456</u>
Grant Fund:		
General Fund	1,708,194	12,418,955
Internal Service Funds		14,100
Totals	<u>1,708,194</u>	<u>12,433,055</u>
Road and Bridge Maintenance Fund:		
General Fund	231,759	207,664
Utilities Fund		13,907
Internal Service Funds		150,266
Totals	<u>231,759</u>	<u>371,837</u>
Drainage Maintenance Fund:		
General Fund	159,119	418,847
Internal Service Funds		253,833
Totals	<u>159,119</u>	<u>672,680</u>
Terrebonne Levee & Conservation District Fund		
General Fund	417,132	
Capital Project Funds:		
General Fund	8,166,056	4,699,466

Exhibit 20
(Continued)

Note 11 - DUE TO AND FROM OTHER FUNDS (Continued)

	Interfund Receivables	Interfund Payables
Utilities Fund:		
General Fund	\$ 3,531,959	\$ 2,214,676
Road and Bridge Maintenance Fund	13,907	
Internal Service Funds	1,430,810	187,494
Non-major Funds	8,146	
Totals	<u>4,984,822</u>	<u>2,402,170</u>
Sewerage Fund:		
General Fund	1,141,165	1,567,596
Internal Service Funds		121,973
Totals	<u>1,141,165</u>	<u>1,689,569</u>
Sanitation Maintenance Fund:		
General Fund	4,768,601	33,502
Internal Service Funds		69,090
Totals	<u>4,768,601</u>	<u>102,592</u>
Civic Center Fund:		
General Fund		895,196
Internal Service Funds		23,053
Totals		<u>918,249</u>
Internal Service Funds:		
General Fund	12,875,268	2,521,005
Public Safety Fund	254,024	
Grant Fund	14,100	
Road and Bridge Maintenance Fund	150,266	
Drainage Maintenance Fund	253,833	
Sanitation Maintenance Fund	69,090	
Utilities Fund	187,494	1,430,810
Sewerage Fund	121,973	
Civic Center Fund	23,053	
Internal Service Funds	178,070	178,070
Non-major Funds	74,928	
Totals	<u>14,202,099</u>	<u>4,129,885</u>
Non-major Funds:		
General Fund	4,482,337	1,165,925
Utilities Fund		8,146
Internal Service Funds		74,928
Non-major Funds	174,390	174,390
Totals	<u>4,656,727</u>	<u>1,423,389</u>
Grand Totals	<u>\$ 66,767,338</u>	<u>\$ 66,767,338</u>

The balances above resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Exhibit 20
(Continued)

Note 12 - MAJOR SUPPLIERS - ENTERPRISE FUNDS

The Parish made 10% or more of total energy purchases recognized in the Utilities Fund during the year ended December 31, 2012 from the following suppliers:

	Purchases
Supplier A	<u>\$ 17,196,863</u>
Supplier B	<u>\$ 3,889,355</u>

The Parish made 10% or more of charges for services recognized in the Sanitation Fund during the year ended December 31, 2012 from the following suppliers:

	Purchases
Supplier A	<u>\$ 4,882,439</u>
Supplier B	<u>\$ 3,201,952</u>
Supplier C	<u>\$ 1,087,620</u>

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, 2012 amounted to \$8,400,575. Expenses for load matching services amounted to \$8,796,288 for the year ended December 31, 2012. The Utilities Fund's investment in LEPA of \$810,580 is recorded based on audited financial statements as of December 31, 2012.

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 Department reports as revenue the sale of natural gas to the Electric Department. The Electric Department records these purchases as operating expenses. For the year ended December 31, 2012, these interdepartmental transactions amounted to \$1,583,099. Interdepartmental sales of electricity and gas to other Parish departments amounted to \$14,806. No consolidating or other eliminating entries were made in arriving at the above figures.

Note 15 - RECONCILIATION OF TRANSFERS

A reconciliation of transfers for the year ended December 31, 2012 is as follows:

	Transfers In	Transfers Out
General Fund:		
Public Safety Fund		\$ 1,800,000
Grant Fund		1,248,303
Road and Bridge Maintenance Fund	\$ 112,142	1,045,000
Capital Projects Fund		6,226,237
Utilities Fund	2,540,764	
Civic Center Fund		872,151
Non-Major Funds	460	2,937,743
Sanitation Fund	543,904	
Totals	3,197,270	14,129,434
Public Safety Fund:		
General Fund	1,800,000	
Grant Fund		4,723
Non-Major Funds		516,764
Totals	1,800,000	521,487
Grant Fund:		
General Fund	1,248,303	
Public Safety Fund		4,723
Civic Center		129,594
Internal Service Funds		3,512
Totals	1,386,132	
Road and Bridge Maintenance Fund:		
General Fund	1,045,000	112,142
Drainage Maintenance Fund		40,365
Totals	1,045,000	152,507
Drainage Maintenance Fund:		
Road and Bridge Maintenance Fund	40,365	
Capital Projects Fund	70,000	15,000
Totals	110,365	15,000
Terrebonne Levee & Conservation District Fund		
Non-Major Funds		3,290,951
Totals		3,290,951
Capital Projects Fund:		
General Fund	6,226,237	
Drainage Maintenance Fund	15,000	70,000
Sewerage Fund		2,614,549
Sanitation Maintenance Fund	209,831	1,171,887
Non-Major Funds	2,873,731	2,000,000
Totals	9,324,799	5,856,436

Note 15 - RECONCILIATION OF TRANSFERS (Continued)

	Transfers In	Transfers Out
Sanitation Maintenance Fund:		
General Fund		\$ 543,904
Capital Projects Fund	\$ 1,171,887	209,831
Totals	1,171,887	753,735
Utilities Fund:		
General Fund		2,540,764
Non-Major Funds	250,000	
Totals	250,000	2,540,764
Sewerage Fund:		
Capital Projects Fund	2,614,549	
Totals	2,614,549	
Civic Center Fund:		
General Fund	872,151	
Grant Funds		129,594
Totals	872,151	129,594
Internal Service Fund:		
Grant Fund		3,512
Totals		3,512
Non-Major Funds:		
General Fund	2,937,743	460
Public Safety Fund	516,764	
Capital Projects Fund	2,000,000	2,873,731
Utilities Fund		250,000
Terrebonne Levee & Conservation District Fund	3,290,951	
Non-Major Funds	4,002,376	4,002,376
Totals	12,747,834	7,126,567
Grand Totals	\$ 34,519,987	\$ 34,519,987

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service fund from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In the year ended December 31, 2012, the Parish made a transfer of \$2,540,764 from the Utilities Fund to the General Fund for the payment in lieu of tax (PILOT). The PILOT is a prudent percentage of funds that may be transferred from City Utility System after satisfying various requirements of the Consolidated Bond Ordinance # 97-5740.

Note 16 - OPERATING LEASES

The Parish is a lessee in has various operating leases. These operating leases are for property, 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 2070 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 2012. Management has determined the in-kind services of Police and Fire Protection, Roads and Drainage have more than compensated for the outstanding liability, and future obligations 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, 2012 totaled approximately \$242,084.

The minimum annual commitments under non-cancelable operating leases are as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2013	\$ 126,737
2014	118,337
2015	109,937
2016	109,937
2017	109,937
2018-2022	549,684
2023-2027	211,124
2028-2032	250
Thereafter	1,850
Total	\$1,337,793

Thereafter includes a lease for a park at a yearly fee of \$50 for the years 2033 through 2070.

The Parish leases space in its Government Towers to business and other governmental agencies. Some leases are non-cancelable operating leases and some are operating on a month-to-month basis. The cost of property leased or held for lease to others was approximately \$2,449,681 for the year ended December 31, 2012. Accumulated depreciation on this leased property was approximately \$739,217 as of December 31, 2012. In addition, the Parish leases a fully depreciated office building with cost of \$75,000 to another governmental agency under a non-cancelable operating lease expiring April 30, 2014.

Minimum rentals on non-cancelable operating leases for the next five years are as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
2013	\$ 308,705
2014	288,843
2015	274,536
2016	274,536
2017	274,533
Total	\$1,421,153

Several of the leases include rental amounts that are redetermined annually based on formulas prescribed in the individual lease agreements. The future minimum rentals for these leases were determined using the rates in effect at December 31, 2012. Rental income under cancelable and non-cancelable leases for 2012 was approximately \$523,312.

Note 17 - 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 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 fund.

Insurance coverage for the various loss risks related to general liability, public officials and employees' liability and employment practices, general liability for electric and gas systems, auto liability, workmen's compensation, property, group health, and pollution liability is provided as described below:

General Liability – For the period January 1, 2012 through December 31, 2012, the Parish is self-insured for the first \$500,000 of each claim relating to general liability, with coverage obtained through an independent provider for liability up to \$6,000,000. General liability claims in excess of \$6,000,000 are paid by the Parish.

Public Officials and Employee's Liability and Employment Practices – For the period January 1, 2012 through December 31, 2012, the Parish was self-insured for the first \$250,000 of each wrongful act relating to public officials and employees' liability, with claims in excess thereof covered up to \$6,000,000. Any claims in excess of \$6,000,000 are paid by the Parish.

General Liability for Electric and Gas Systems – 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. For liability in excess thereof, the Parish is covered under an insurance contract for up to \$10,000,000, with any individual claims over \$10,000,000 or aggregate over \$20,000,000 to be paid by the Parish.

Automobile Liability - For the period January 1, 2012 through December 31, 2012, the Parish is self-insured for the first \$500,000 of each claim relating to auto insurance. For liability in excess of \$500,000, the Parish is covered under an insurance contract for claims up to \$6,000,000. Auto claims in excess of \$6,000,000 are paid by the Parish.

Workers' Compensation - The Parish is self-insured for the first \$500,000 of each claim relating to workers' compensation insurance. For liability in excess of \$500,000, the Parish is covered under an insurance contract for claims up to \$25,000,000. Under the workers' compensation policy, employer's liability insurance limits are \$1,000,000.

Property Insurance - 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 three percent (3%) of the value at the time of loss of each separate building, with respect to named storm losses only. 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 \$65,000,000. Any claims in excess of \$65,000,000 are to be paid by the Parish.

Note 17 - RISK MANAGEMENT (Continued)

Pollution Liability – For the period January 1, 2012 through December 31, 2012 the Parish is self-insured for the first \$250,000 of each claim relating to pollution liability. For liability in excess of \$250,000 the Parish is covered under an insurance contract for claims up to \$5,000,000. Pollution liability claims in excess of \$5,000,000 are to be paid by the Parish.

Group Health Insurance - The Parish is self-insured for the first \$150,000 of each claim relating to group health insurance. The aggregate deductible for all group claims relating to group insurance for 2012 was \$18,758,285. The Parish is covered under an insurance contract for the excess liability on individual claims. There is no lifetime maximum claims limit for covered employees.

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

At December 31, 2012, the amount of liability for unpaid claims was \$10,846,660 for the Insurance Control Fund and \$1,810,439 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,
2011	\$ 10,194,356	\$ 2,546,439	\$ 2,931,211	\$ 9,809,584
2012	\$ 9,809,584	\$ 3,401,405	\$ 2,364,329	\$ 10,846,660

Group Health Insurance Fund

	Unpaid Claims January 1,	Incurred Claims (Including IBNRs)	Claim Payments	Unpaid Claims December 31,
2011	\$ 1,314,650	\$ 14,440,550	\$ 14,409,915	\$ 1,345,285
2012	\$ 1,345,285	\$ 14,486,996	\$ 14,021,842	\$ 1,810,439

Note 18 - 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. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and management. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing federal and state grants.

The Parish received funding approval in August 2003 from the Federal Emergency Management Agency (FEMA), through the State of Louisiana, HMG 1437-109-0001, totaling \$18.2 million (\$13.7 million federal, \$4.5 million applicant). The grant was used to elevate or buy-out substantially damaged homes following 2002 Storms Isidore and Lilli. In 2005 the State notified the Parish that 3rd party consulting and management fees of approximately \$1,909,000 were under review for allowability. On August 13, 2010, the State released a partial payment of \$820,294. A portion of the \$1,089,000 remaining balance, \$849,236, represents questioned project management fees. On May 18, 2012, the Section Chief, State Hazard Mitigation Officer for the Disaster Recovery Section, Governor's Office of Homeland Security and Emergency Preparedness provided their "Cost Analysis: Determination of Cost Reasonableness" documents they had submitted to the FEMA Region 6 (Federal Agency). The State has supported the Parish's request for reimbursement of these management fees in prior years, however since collection has not been made during 2012, the Parish has doubts about the collectability. Therefore, an allowance for doubtful accounts has been set up in the General Fund to fully reserve the receivable from the state.

The Parish is a defendant in several lawsuits. While it is not feasible to predict or determine the outcome of these matters, it is the opinion of management that the ultimate outcome will not have a material adverse effect on the financial position of the Parish. Accordingly, no obligation for claims in excess of previously described insurance limits has been recognized by the Parish in the financial statements.

Note 19 - POSTRETIREMENT HOSPITALIZATION AND LIFE INSURANCE BENEFITS

Plan Description

The Parish administers a single employer defined benefit healthcare plan (the Plan). The Plan provides lifetime healthcare insurance for eligible retirees and their dependents through the Parish's group health insurance plan, which covers both active and retired members. Parish employees retiring with at least ten years of permanent full-time creditable service with the Parish shall be eligible to participate in the Plan, which provides hospitalization and life insurance premiums approved by the Parish Council under the following vesting schedule: 1 to 15 years of service, 2.75% per year; 16 to 20 years of service, 41.25% plus 3.75% per year of service between 16 and 20; and 60% plus 5% per year for 21 or more years of service, limited to 85% of the premium. The Parish will pay the greatest of 85% of the group insurance premium or the maximum percentage of premium paid for active employees. In no event shall the Parish be obligated to pay a greater percentage of the group insurance premium for a retiree than the Parish pays for an active employee. A retired employee may provide dependent hospitalization coverage at applicable dependent rates. To be eligible for coverage after retirement, retired employees must be eligible for retirement under one of the Parish-sponsored state retirement programs, see Note 20. The Parish does not issue a publicly available financial report on the Plan.

The Terrebonne Parish Sales and Use Tax Department, Terrebonne Parish Public Library, Terrebonne Parish Port Commission, Terrebonne Parish Coroner's Office, Terrebonne Parish Recreation Districts 4, 10, and 11, and Terrebonne Parish Fire Districts 6, 7 and 9 each administer single employer defined benefit healthcare plans. Eligibility requirements, vesting schedules and benefits for each plan are the same as those described above for the Parish. The Terrebonne Parish Assessor, Consolidated Waterworks District No. 1, and Terrebonne Levee and Conservation District also administer single employer defined benefit plans. Eligibility in the Waterworks and Levee District plans each require retirement from a state retirement program described in Note 20.

Note 19 - POSTRETIREMENT HOSPITALIZATION AND LIFE INSURANCE BENEFITS (Continued)

Employees with 30 years of service with the Waterworks and 20 years with the Levee District are eligible for benefits, which include the full cost of healthcare of and life insurance premiums. Eligibility for the Assessor's plan requires 30 years of service or 12 years of service if retiring at age 55 or greater. The Assessor's plan provides lifetime health and dental insurance through the Louisiana Assessor's Insurance Fund.

The Terrebonne Parish Clerk of Court contributes to an agent multiple-employer postemployment healthcare plan administered by the Louisiana Clerks of Court Association. Eligibility for the Clerk of Court's plan requires that employees have twelve or more years of credited service and have reached the age of fifty-five years or more. The Clerk of Court's plan provides medical, dental, and life insurance benefits through the Louisiana Clerks of Court Insurance Trust.

Funding Policy

The Parish funds required premiums based on pay-as-you-go financing requirements. The cost of providing these benefits is recognized as expenditures/expenses as premiums are payable. For the year ended December 31, 2012, the Parish contributed \$2,120,014, \$1,741,358 for governmental activities and \$378,656 for business-type activities.

The component units each fund required premiums based on a pay-as-you-go financing requirement. For fiscal years ending during 2012 the component units recognized expenses of \$343,324 for retirees' premiums.

Annual OPEB Cost and Net OPEB Obligation

The annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The table on the next page shows the components of the annual OPEB cost for the year, the premiums actually paid and the net OPEB obligation.

	Governmental Activities	Business-type Activities	Total Primary Government	Component Units	Total OPEB Obligation
Annual required contribution (ARC)	\$ 3,946,601	\$ 629,190	\$ 4,575,791	\$ 1,817,425	\$ 6,393,226
Interest on net OPEB obligation	413,709	60,519	474,228	163,274	637,502
Adjustment to ARC	(384,400)	(56,231)	(440,631)	(185,273)	(625,904)
Annual OPEB cost (expense)	3,975,910	633,478	4,609,388	1,795,426	6,404,824
Contributions made	(2,256,263)	(112,552)	(2,368,815)	(343,324)	(2,712,139)
Increase in net OPEB obligation	1,719,647	520,926	2,240,573	1,452,112	3,692,685
Beginning of year	9,734,327	1,423,960	11,158,287	4,890,002	16,048,289
End of the year	\$ 11,453,974	\$ 1,944,886	\$ 13,398,860	\$ 6,342,114	\$ 19,740,974

Note 19 - POSTRETIREMENT HOSPITALIZATION AND LIFE INSURANCE BENEFITS (Continued)

The Parish's annual OPEB cost, the percentage of annual OPEB premiums paid, and the net OPEB obligation is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Contributed	Net OPEB Obligation
12/31/2010	\$4,504,585	50.31%	\$8,894,881
12/31/2011	4,529,769	50.03%	11,158,288
12/31/2012	4,609,387	51.39%	13,398,859

The discretely presented component units' annual OPEB costs, the percentage of annual OPEB premiums paid, and net OPEB obligation is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Contributed	Net OPEB Obligation
12/31/2010	\$131,584	13.89%	\$3,392,615
12/31/2011	1,746,016	14.24%	4,890,002
12/31/2012	1,795,436	19.12%	6,364,325

Funded Status and Funding Progress

As of January 1, 2012, the most recent actuarial valuation date used by the Parish, the unfunded actuarial accrued liability (UAAL) was \$77,349,056, \$66,902,470 for governmental activities and \$10,446,585 for business-type activities. Covered payroll for eligible employees was \$22,345,195 and the total UAAL represents 346.2 percent of covered payroll.

The most recent actuarial valuation date used by component units was January 1, 2012, except July 1, 2011 for Waterworks, June 30, 2010 for the Clerk of Court, January 1, 2009 for the Assessor, and July 1, 2010 for the Levee District. The aggregate unfunded actuarial accrued liability (UAAL) for the component units amounted to \$25,112,849 and the total UAAL represents 271.45% of covered payrolls.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, for the primary government OPEB Plan, presented as required supplementary information, presents multi-year trends information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and eligible employees and retirees) and include the types of benefits provided at the time of each valuation and on the historical pattern of sharing benefit costs between the employer and eligible employees and retirees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets.

In the January 1, 2012 actuarial valuations, the entry age actuarial cost method was used. The actuarial assumptions included a 4.25 percent investment rate of return (discount rate), an inflation rate of 2.5%, a 3.0 projected increase in salary and annual medical cost trend rate of 9.0 percent initially, reduced by decrements to an ultimate rate of 5.0 percent after nine years. The annual dental cost trend was initially 5.5 percent, reduced by decrements to an ultimate rate of 3.5 percent after nine years.

Note 19 – POSTRETIREMENT HOSPITALIZATION AND LIFE INSURANCE BENEFITS (Continued)

Zero trends were assumed for valuing life insurance. Other assumptions include (1) expenses per participant per month are expected to increase with inflation at 2.5 percent per annum, (2) 55 percent of employees will choose to continue basic life insurance benefits, (3) family coverage includes a spouse and no children, and (4) male spouses are three years older than females. The UAAL is being amortized over an open 30 year period using the level percent of payroll method with an assumption that payroll increases by 3 percent per year.

The January 1, 2011 actuarial assumptions and methods substantially reflect those used in the Parish's January 1, 2012 actuarial valuation as described above. The remaining amortization period on January 1, 2012 valuation was 25 years from the beginning of the fiscal year.

The January 1, June 30, and July 1, 2009 actuarial assumptions and methods substantially reflect those used in the most recent component units actuarial valuations. The remaining amortization periods on component unit valuations is also 25 years from the beginning of each component unit's fiscal year.

Note 20 - 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).

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.

Firemen hired after December 31, 1979 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 and retirees at that date were transferred to the FRS without a loss in benefits. Firemen hired prior to January 1, 1980 and retiring after June 30, 1995 will have their state retirement supplemented by the City of Houma Firemen's Pension Plan so as they too will not lose benefits under the merger.

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 3.00% of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The employer's contribution rate was 10.00% of annual payroll for the year ended December 31, 2012. 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, 2012, 2011, and 2010 were \$2,481,852, \$2,448,362 and \$2,481,857 respectively, equal to the required contributions for each year.

Note 20 - PENSION PLANS (Continued)

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. 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 Parish contribution rate during the period of January 1, 2012 through June 30, 2012 was 26.5% of annual payroll excluding overtime but including state supplemental pay. Effective July 1, 2012 and continuing through December 31, 2012, the Parish contribution rate was increased to 31%. In addition, the System also receives a percentage of the insurance premiums tax. The contribution requirements of plan members and the Parish are established and amended by state statute. The Parish's contributions to the System for the years ending December 31, 2012, 2011, and 2010 were \$1,146,753, \$948,222 and \$728,923 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 Parish contribution rate during the period January 1, 2012 through June 30, 2012 was 23.25% of annual payroll excluding overtime but including state supplemental pay. Effective July 1, 2012 through December 31, 2012, the Parish contribution rate was increased to 24%. The contribution requirements of plan members and the Parish are established and amended by state statute. The Parish's contributions to the System for the years ending December 31, 2012, 2011, and 2010 were \$626,105, \$587,430 and \$452,790 respectively, equal to the required contributions for each year.

d.) City of Houma Police Pension and Relief Fund

Plan Description - 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. Officers eligible for benefits are those employed by the City prior to the merger with MPERS and participate in the Fund. Membership in the Fund is closed. The Fund provides retirement benefits based on formula until the retiree reaches age 50. After the retiree reaches age 50, the Fund's benefits cease and the MPERS' benefits begin. The Fund provides retirement benefits with death and disability benefits 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.

Note 20 - PENSION PLANS (Continued)

d.) City of Houma Police Pension and Relief Fund (continued)

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.

Summary of Significant Accounting Policies – Basis of accounting and valuation of investments. The financial statements of Fund are prepared using the accrual basis of accounting. Member contributions are recognized in the period in which the contributions are due. The Parish's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the Fund. All Fund investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price on the Fund's balance sheet date. Securities without an established market which includes the Louisiana Asset Management Pool (LAMP) are reported at estimated fair value or amortized cost value. LAMP is a local government 2a7-like pool which is permitted to be carried at amortized cost. See Notes 1D and 4 for further descriptions of LAMP.

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 is used and the actuarial accrued liability is equal to the actuarial value of assets, therefore the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities. Because the unit cost method does not identify or separately amortize unfunded actuarial accrued liabilities, information about funded status and funding progress is presented using the entry age actuarial cost method and that the information presented is intended to serve as a surrogate for the funded status and funding progress of the plan. Based on the December 31, 2004 actuarial valuation it was determined the unfunded present value of contingent benefits in excess of assets was in the amount of \$300,607. Membership consists of two retirees and no active members accordingly the Fund has not had an actuarial valuation completed since the 2004.

As of December 31, 2007, the Board of the Pension Fund determined contributions from the Parish will no longer be necessary to fund the Pension Plan. The Plan has enough assets and the revenue generated from interest earned to cover the liability owed to retirees until they are transferred to the MPERS program.

No new employees have entered into the Pension Fund since the merger with MPERS and no contributions by employees have been made since the merger.

Annual Pension Cost and Net Pension Asset – For 2012, the Parish's annual pension gain and net pension asset were as follows:

Decrease on net pension asset	\$ (8,897)
Net pension asset beginning of year	<u>8,897</u>
Net pension asset end of year	<u>\$ -</u>

During the year ended December 31, 2012, all members of the Pension Fund were eligible under the MPERS program. The Pension Fund is no longer responsible to cover the liabilities to retirees; accordingly remaining funds amounting to \$109,725 were distributed to the Parish, in accordance with state law.

The Parish did not make an annual required contribution for the current year. December 31, 2004 was the date of the latest actuarial valuation and that valuation used 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.

Note 20 - PENSION PLANS (Continued)

d.) City of Houma Police Pension and Relief Fund (continued)

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.

Three-Year Trend Information - Police Pension

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
2010	Not Available	0%	\$ 8,393
2011	Not Available	0%	\$ 8,897
2012	Not Available	0%	\$ -

e.) 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 of the merger with FRS. Monies remaining in the Fund after the merger became effective are utilized to make up for any lost benefits. The Fund has made provisions to cover any benefits not provided by FRS that were 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.

Note 20 - PENSION PLANS (Continued)

e.) City of Houma Firemen's Pension and Relief Fund (Continued)

Summary of Significant Accounting Policies – Basis of accounting and valuation of investments. The financial statements of the Fund are prepared using the accrual basis of accounting. Member contributions are recognized in the period in which the contributions are due. The Parish's contributions are recognized when due and formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the Fund. All Fund investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price on the Fund's balance sheet date. Securities without an established market, which includes the Louisiana Asset Management Pool (LAMP), are reported at estimated fair value or amortized cost value. LAMP is a local government 2a7-like pool which is permitted to be carried at amortized cost. See Notes 1D and 4 for further descriptions of LAMP.

Funding Policy – Membership consist of eighteen retirees, and their beneficiaries and no active members, accordingly the Fund does not receive member contributions. The Parish contributions are established by Parish Council ordinance. The required contributions was determined as part of an actuarial valuation report for the City of Houma Firemen's Pension and Relief Fund. The Aggregate Actuarial Cost Method and Unit Cost Method are used and the actuarial accrued liability is equal to the actuarial value of assets, \$1,854,608, therefore the aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities. Because the unit cost method does not identify or separately amortize unfunded actuarial accrued liabilities, information about funded status and funding progress is presented using the entry age actuarial cost method and that the information presented is intended to serve as a surrogate for the funded status and funding progress of the plan. Based on the December 31, 2012 actuarial valuation, it was determined that there was an unfunded present value of contingent benefits in excess of assets in the amount of \$790,360. Administrative costs are financed through investment earnings.

Funded Status and Funding Program – As of December 31, 2012, the most recent actuarial valuation date used by the Fire Pension, the unfunded actuarial accrued liability (UAAL) was \$790,360.

The funded ratio was 70.1% and because all participants were retired during 2012 there is no covered payroll for eligible employees.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, for the Firemen's Pension and Relief Fund, presented as required supplementary information, presents multi-year trends information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Annual Pension Cost and Net Pension Asset – For 2012 the Parish's annual pension cost and net pension asset were as follows:

Contributions made	\$ 124,559
Annual required contribution	51,414
Interest on net pension asset	(26,191)
Adjustment to annual required contribution	34,075
Annual pension cost	<u>59,298</u>
Increase in net pension asset	65,261
Net pension asset beginning of year	<u>523,821</u>
Net pension asset end of year	<u>\$ 589,082</u>

Note 20 - PENSION PLANS (Continued)

e.) City of Houma Firemen's Pension and Relief Fund (Continued)

Contributions to the Fund are made pursuant to an ordinance by the Parish Council which dedicated the proceeds of an annual 2% fire insurance rebate from the State to the Fund. As a result of the Plan's closed membership and fixed source of contributions, the actual contributions often exceed the annual pension cost resulting in a net pension asset. The Parish has included the net pension asset in the government-wide financial statements as "Other Assets."

The annual required contribution for the current year was determined as part of the December 31, 2010 actuarial valuation using the Unit Credit Cost Method with Level Dollar Amortization of unfunded actuarial liability. The actuarial assumptions included a 5% investment rate of return (net of expenses) with a 2.5% inflation rate. 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	5% per year compounded annually, with a 2.5% inflation rate.										
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).										
Projected Salary Increases	<table border="0"> <tr> <td>Age</td> <td>Annual Increase in Salary</td> </tr> <tr> <td>25</td> <td>6.1%</td> </tr> <tr> <td>35</td> <td>4.3%</td> </tr> <tr> <td>45</td> <td>3.3%</td> </tr> <tr> <td>55</td> <td>3.0%</td> </tr> </table>	Age	Annual Increase in Salary	25	6.1%	35	4.3%	45	3.3%	55	3.0%
Age	Annual Increase in Salary										
25	6.1%										
35	4.3%										
45	3.3%										
55	3.0%										
Cost-of-living adjustments	None										

Year Ending	Annual Pension Costs	Percentage Of Pension Cost Contributed	Net Pension Asset
2010	\$ 117,426	96.52%	\$ 477,338
2011	63,938	172.27%	523,821
2012	59,298	210.06%	589,082

Note 21 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST

As required by the Louisiana Department of Environmental Quality (LDEQ), the Ashland Sanitary Landfill ceased accepting solid waste on July 31, 1999. On August 2, 1999, the Parish's Ashland Solid Waste Pickup Station commenced operations and all solid waste has since been transported to landfills located outside of Terrebonne Parish. State and federal laws and regulations governing the closure of the Ashland Sanitary Landfill required the Parish to place a final cover and to perform certain maintenance and monitoring functions at the site for thirty years post-closure.

Note 21 - LANDFILL CLOSURE AND POSTCLOSURE CARE COST (Continued)

At December 31, 2012, the Parish reports that the Ashland Landfill Solid Waste Disposal Facility was closed on November 4, 2003 in accordance with the Louisiana Administrative Code, Title 33, Part VII. During an inspection performed on May 30, 2003, Louisiana Department of Environmental Quality representatives noted that the final cover was in place and vegetation had been established in all areas. Certification of final closure was approved by the Department of Environmental Quality on July 14, 2004. An inspection of the groundwater monitoring system on October 18, 2004, indicated that the facility is in compliance with the post-closure requirements established by the facility's approved permit. The Parish reports this closure and post-closure care costs as a liability in the Sanitation Maintenance Fund. The \$1,758,603 (\$138,000 and \$1,620,603, due within one year and due after one year, respectively), reported as landfill closure and post-closure care liability at December 31, 2012, represents the total estimated remaining cost of closure and post-closure and post-closure care.

These amounts are based on the present-value cost to perform all closure and post-closure care including costs associated with the LDEQ extension. Actual cost may be higher due to inflation, changes in technology or changes in regulations. The Parish expects that future inflation costs will be paid from interest earnings on these funds. However, if interest earnings are inadequate or additional post-closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by future tax revenue.

The landfill recognized \$87,158 in current expenditures which is included in the operating statement captioned repairs and maintenance, other services and charges, and supplies and materials, while reporting a decrease in long-term liabilities of \$579,692, including the recognized expenditures.

Note 22 - ON-BEHALF PAYMENTS FOR SUPPLEMENTAL PAY

The Parish recognizes as revenues and expenditures salary supplements, which includes the fire, police and Marshal that the State of Louisiana has paid directly to the Parish's employees. As of December 31, 2012, the total on-behalf payments made amounted to \$844,335.

Note 23 - SUBSEQUENT EVENTS

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that effect the financial statements. Subsequent events have been evaluated through June 24, 2013 which is the date the financial statements were available to be issued.

On March 13, 2013, the Parish Council approved the sale and issuance of \$11.285 million of Public Improvement Bonds, Series ST-2013 for road improvements in the Parish. The funds were delivered to the Parish on May 23, 2013. The proceeds of the 5/8% Capital Improvements Sales Tax will be used for repayment over a 20 year period. Amortization of the Public Improvement Bonds is as follows:

Year	Principal	Interest	Total
2013		\$ 124,624	\$ 124,624
2014		350,506	350,506
2015	\$ 100,000	349,506	449,506
2016	100,000	347,506	447,506
2017	100,000	345,506	445,506
2018-2022	2,410,000	1,578,230	3,988,230
2023-2027	3,440,000	1,115,518	4,555,518
2028-2032	4,185,000	520,027	4,705,027
2033	940,000	16,450	956,450
Totals	\$11,275,000	\$ 4,747,873	\$ 16,022,873

Note 23 - SUBSEQUENT EVENTS (Continued)

On October 30, 2012, the Consolidated Waterworks District No. 1 issued \$17,300,000 of Water Revenue Bonds, Series 2012A and \$1,890,000 of Water Revenue Refunding Bonds, Series 2012B.

Amortization of the Series 2012A is as follows:

Year Ending June 30,	Principal	Interest	Total
2013		\$ 378,523	\$ 378,523
2014		752,862	752,862
2015		752,862	752,862
2016	\$ 485,000	745,587	1,230,587
2017	500,000	730,812	1,230,812
2018-2022	2,745,000	3,398,001	6,143,001
2023-2027	3,275,000	2,854,982	6,129,982
2028-2032	4,930,000	2,249,875	7,179,875
2033-2037	5,365,000	831,000	6,196,000
Totals	\$ 17,300,000	\$ 12,694,504	\$ 29,994,504

Amortization of the Series 2012B is as follows:

Year Ending June 30,	Principal	Interest	Total
2013		\$ 24,938	\$ 24,938
2014	\$ 350,000	46,100	396,100
2015	360,000	39,000	399,000
2016	380,000	29,700	409,700
2017	390,000	18,150	408,150
2018	410,000	6,150	416,150
Totals	\$ 1,890,000	\$ 164,038	\$ 2,054,038

The Terrebonne Port Commission entered into a lease agreement in February 2013 for the building it purchased on April 9, 2012. The United States of America (lessee) will pay rent to the Commission as follows:

	First Term	Non Firm Term
Shell rental rate	\$ 38,179	\$ 38,179
Tenant improvements rental rate	29,155	
Operating costs	22,063	22,063
Building specific security costs	4,869	
Full service rate	\$ 94,266	\$ 60,242

Note 23 – SUBSEQUENT EVENTS (Continued)

This project is currently going out to bid for the renovations. Lease payments should begin by late 2013 or early 2014. There has been no operating lease income related to this lease May 17, 2013.

On April 12, 2013, the Terrebonne Port Commission authorized the incurring of two certificates of indebtedness, one for \$2,000,000 (interest rate of 2.75%) for the road paving project and one for \$1,500,000 (interest rate of 4.15%) for the building renovations.

The requirements to amortize the certificate of indebtedness are as follows:

<u>Year</u>	<u>\$2,000,000 Principal Due</u>	<u>\$1,500,000 Principal Due</u>
2014	\$ 175,000	\$ 125,000
2015	180,000	130,000
2016	185,000	135,000
2017	190,000	140,000
2018	195,000	145,000
2019	205,000	150,000
2020	210,000	160,000
2021	215,000	165,000
2022	220,000	170,000
2023	225,000	180,000

Under a proposed 2013 state budget plan, the governor of Louisiana is proposing to merge the GOEA into the Louisiana Department of Health and Hospitals. The affect of the merger on Terrebonne Council On Aging programs funded by GOEA has not been determined.

On February 7, 2013, the Board of Commissioners of the Terrebonne Parish Veterans' Memorial District gave preliminary approval to the issuance of Limited Tax Bonds not to exceed \$350,000; provided for terms of said bonds and made application to the State Bond Commission for approval at their March 21, 2013 meeting. At the April 4, 2013 meeting, the Board approved the bid from Sabine Bank and adopted the resolution to sell the bonds. The delivery of the bonds is scheduled May 14, 2013 and will be used for the construction of a new museum.



REQUIRED SUPPLEMENTARY INFORMATION



Exhibit 21

SCHEDULE OF FUNDING PROGRESS FOR THE PRIMARY GOVERNMENT OPER PLAN

Terrebonne Parish Consolidated Government

December 31, 2012

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as of Percentage of Covered Payroll (b-a)/c
1/1/2008	--	\$ 86,536,803	\$ 86,536,804	0.00%	\$ 26,612,179	325.2%
1/1/2010	--	83,969,422	83,969,422	0.00%	28,665,957	292.9%
1/1/2012	--	83,702,894	83,702,894	0.00%	32,214,071	259.8%

SCHEDULE OF FUNDING PROGRESS FOR THE POLICE PENSION AND RELIEF FUND (UNAUDITED)

Terrebonne Parish Consolidated Government

December 31, 2012

Funding progress information for the Police Pension and Relief Fund is unavailable because the most recent actuarial valuation report was as of December 31, 2004, prior to implementation of GASB statement No. 45. Since the actuarial valuation was last performed, the Board of the Pension Fund believes Parish contributions and investment earnings have fully funded the actuarial accrued liability. At December 31, 2012, all members of the Pension Fund were eligible under the MPERS Program. The Pension Fund is no longer responsible to cover the liabilities to retirees and has distributed remaining assets to the Parish.

**SCHEDULE OF FUNDING PROGRESS FOR THE FIREMEN'S PENSION AND RELIEF FUND
(UNAUDITED)**

Terrebonne Parish Consolidated Government

December 31, 2012

Funding progress information for the Fund of 2009 is unavailable because the Fund implemented the requirement of GASB Statement No. 45 in 2007 and is only required to update the actuarial study every other year.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (U/AAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAA: as of Percentage of Covered Payroll (b-a)/c
12/31/2008	\$ 1,932,263	\$ 1,973,365	\$ 41,162	97.9%	\$ 71,642	57.5%
12/31/2010	\$ 1,905,488	\$ 2,777,919	\$ 872,431	68.6%	-	N/A
12/31/2012	\$ 1,854,608	\$ 2,644,968	\$ 790,360	70.1%	-	N/A



SUPPLEMENTARY INFORMATION SECTION



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

- 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 to purchase, 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.
- 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.
- 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.
- Sales Tax Capital Improvement Fund - This Fund accounts for the revenue from the ½% Capital Improvement sales tax for the retirement of the 1994 Civic and Community Center Bonds and the 1998 Public Improvement Bonds. The ½% Capital Improvement sales tax has an irrevocable pledge to the outstanding bonds. On a monthly basis a portion of the ½% 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.
- 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.
- Terrebonne ARC 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.
- 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.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Debt Service Fund

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.



**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

Terrebonne Parish Consolidated Government

December 31, 2012

	Special Revenue Funds				
	Terrebonne Juvenile Detention Fund	G.I.S. Mapping System Fund	Parish Transportation Fund	Sales Tax Capital Improvement Fund	Road District No. 6 Maintenance Fund
Assets					
Cash and cash equivalents	\$ 500	\$ 3,808	\$ 1,175	\$ 129,755	\$ 43,083
Investments	534,644	201,342	566,230	251,648	107,993
Receivables (net, where applicable of allowances for uncollectibles):					
Taxes	143,178				
Accounts	14,348				866
Other					
Due from other funds:			1,158,659	2,561,707	195,516
Due from other governmental units:	1,512,828		138,830	1,074,458	38,016
Total assets	\$ 2,205,498	\$ 205,150	\$ 1,864,894	\$ 4,017,568	\$ 385,474
Liabilities					
Accounts payable and accrued expenditures:	\$ 54,548	\$ 2,684		\$ 582	\$ 172
Due to other funds	243,545				
Due to other governmental units	3,784				
Liability for work completed on contracts			\$ 5,000		
Total liabilities	301,857	2,684	5,000	582	172
Deferred Inflows of Resources	1,620,640				38,504
Fund Balances					
Restricted:					
Debt service					
Other special purposes		202,466	1,859,894	4,016,986	346,798
Committed:					
Other special purposes					
Assigned:					
Subsequent year's expenditures	61,715				
Other special purposes	221,286				
Total fund balances	283,001	202,466	1,859,894	4,016,986	346,798
Total liabilities, deferred inflows, and fund balances	\$ 2,205,498	\$ 205,150	\$ 1,864,894	\$ 4,017,568	\$ 385,474

COMBINING BALANCE SHEET
ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

December 31, 2012

Special Revenue Funds							
Road Lighting District Maintenance Funds	Health Unit Fund	Terrebonne ARC Fund	Parishwide Recreation Fund	Mental Health Fund	Criminal Court Fund	Debt Service Fund	Total
\$ 49,871	\$ 65	\$ 162,376		\$ 129,396	\$ 399,036	\$ 531,331	\$ 1,450,596
2,935,781	975,279	558,508	\$ 1,160,561	246,317		13,604,627	21,142,952
166,448		393,374	152,036	30,998		205,913	1,691,947
			646	373		7,892	24,125
						135,514	135,514
320,578				111,543		306,724	4,656,727
1,845,730	1,266,176	4,057,830	1,568,372	319,756	155,926	2,055,005	14,032,927
<u>\$ 5,318,408</u>	<u>\$ 2,241,520</u>	<u>\$ 5,172,088</u>	<u>\$ 2,881,617</u>	<u>\$ 840,403</u>	<u>\$ 554,962</u>	<u>\$ 16,847,206</u>	<u>\$ 42,534,788</u>
\$ 61,519	\$ 24,949	\$ 28,014	\$ 41,596	\$ 35,732	\$ 79,883	\$ 16,991	\$ 346,670
452,965	51,748		317,127		323,768	34,236	1,423,389
	93,226		4,139		151,304		252,433
							5,000
514,484	169,923	28,014	362,862	35,732	554,955	51,227	2,027,492
2,013,205	1,386,732	4,452,581	1,720,886	350,860		2,326,439	13,909,847
2,790,719	684,865	691,493	480,095	234,191		14,469,340	14,469,340
			317,774				317,774
				219,620	7		61,715
							440,913
2,790,719	684,865	691,493	797,869	453,811	7	14,469,340	26,597,449
<u>\$ 5,318,408</u>	<u>\$ 2,241,520</u>	<u>\$ 5,172,088</u>	<u>\$ 2,881,617</u>	<u>\$ 840,403</u>	<u>\$ 554,962</u>	<u>\$ 16,847,206</u>	<u>\$ 42,534,788</u>

	No. 1	No. 2	No. 3A	No. 4	No. 5
Assets					
Cash	\$ 49,686	\$ 14	\$ 60	\$ 14	\$ 9
Investments	557,315	169,571	773,267	185,634	119,435
Receivables (net, where applicable of allowances for uncollectible):					
Taxes	26,278	19,141	45,700	26,160	9,767
Due from other funds	9,763		174,390		51,888
Due from other governmental units	281,718	374,906	390,847	140,296	84,672
Total assets	<u>\$ 924,760</u>	<u>\$ 563,632</u>	<u>\$ 1,384,264</u>	<u>\$ 352,304</u>	<u>\$ 265,771</u>
Liabilities					
Accounts payable and accrued expenditures:					
Due to other funds	\$ 15,404	\$ 2,538	\$ 3,970	\$ 12,728	\$ 115
	6,458	268,340	70,153	49,651	2,994
Total liabilities	<u>21,862</u>	<u>270,878</u>	<u>74,123</u>	<u>62,379</u>	<u>3,109</u>
Deferred Inflows of Resources	<u>307,992</u>	<u>219,659</u>	<u>610,936</u>	<u>166,658</u>	<u>94,441</u>
Fund Balances:					
Restricted:					
Special Revenue Fund	594,906	73,095	699,205	123,267	168,221
Total liabilities, deferred inflows, and fund balances	<u>\$ 924,760</u>	<u>\$ 563,632</u>	<u>\$ 1,384,264</u>	<u>\$ 352,304</u>	<u>\$ 265,771</u>

Statement A-2

No. 6	No. 7	No. 8	No. 9	No. 10	Total
\$ 21	\$ 31	\$ 9	\$ 9	\$ 16	\$ 49,871
300,569	398,345	95,162	119,273	217,210	2,935,781
2,957	14,910	4,378	11,005	6,012	166,448
30,030	54,507				320,578
127,489	181,425	76,627	92,094	95,656	1,845,730
<u>\$ 461,068</u>	<u>\$ 649,218</u>	<u>\$ 176,116</u>	<u>\$ 222,381</u>	<u>\$ 318,894</u>	<u>\$ 5,318,408</u>
\$ 3,073	\$ 11,842	\$ 605	\$ 406	\$ 10,838	\$ 61,519
2,012	3,217	19,101	21,744	9,293	452,965
5,085	15,059	19,708	22,150	20,131	514,484
131,479	196,334	80,946	103,096	101,664	2,013,205
324,504	437,825	75,462	97,135	197,099	2,790,719
<u>\$ 461,068</u>	<u>\$ 649,218</u>	<u>\$ 176,116</u>	<u>\$ 222,381</u>	<u>\$ 318,894</u>	<u>\$ 5,318,408</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Special Revenue Funds					
	Terrebonne Juvenile Detention Fund	G.I.S. Mapping System Fund	Parish Transportation Fund	Sales Tax Capital Improvement Fund	Road District No. 8 Maintenance Fund	Road Lighting District Maintenance Funds
Revenues						
Taxes	\$ 1,697,621			\$ 5,932,913	\$ 46,702	\$ 1,991,472
Intergovernmental	70,583	\$ 250,000	\$ 891,313		587	58,210
Charges for services	46,905					
Fines and forfeitures						
Miscellaneous	3,611	1,342	943	11,026	192	4,439
Total revenues	1,818,722	251,342	892,256	5,943,939	47,481	2,054,121
Expenditures						
Current:						
General government	86,970				1,492	93,917
Public safety	2,889,942					
Streets and drainage			554,745		398	1,718,144
Health and welfare						
Culture and recreation						
Debt service:						
Principal retirement						
Interest and fiscal charges						
Capital outlay	15,738					
Total expenditures	2,992,650		554,745		1,890	1,812,061
Excess (deficiency) of revenues over expenditures	(1,173,928)	251,342	337,511	5,943,939	45,591	242,060
Other Financing Sources (Uses)						
Transfers in	1,248,348					
Transfers out		(250,000)	(27,000)	(5,202,376)		
Proceeds of capital asset dispositions	3,077					
Total other financing sources (uses)	1,251,425	(250,000)	(27,000)	(5,202,376)		
Net Change in Fund Balances	77,497	1,342	310,511	741,563	45,591	242,060
Fund Balances						
Beginning of year	205,804	201,124	1,549,383	3,275,423	301,207	2,548,659
End of year	\$ 283,301	\$ 202,466	\$ 1,859,894	\$ 4,016,986	\$ 346,798	\$ 2,790,719

**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, 2012

Special Revenue Funds						
Health Unit Fund	Terrebonne ARC Fund	Parishwide Recreation Fund	Mental Health Fund	Criminal Court Fund	Debt Service Fund	Total
\$ 1,450,913	\$ 4,657,389	\$ 1,810,628	\$ 367,098		\$ 3,100,509	\$ 21,055,245
41,196	132,274	51,125	10,423	\$ 39,854		1,545,567
		100,927		102,901		250,733
				3,639,833		3,639,833
1,263	5,813	4,876	510	287	187,696	221,998
1,493,372	4,795,476	1,967,556	378,031	3,782,875	3,288,205	26,713,376
74,417	238,942	92,350	18,829	5,426,148	169,625	6,202,690
						2,889,942
						2,273,287
2,868,322	3,865,041		256,803			6,990,166
		1,469,759				1,469,759
					5,100,000	5,100,000
					4,894,468	4,894,468
						15,738
2,942,739	4,103,983	1,562,109	275,632	5,426,148	10,164,093	29,836,050
(1,449,367)	691,493	405,447	102,399	(1,643,273)	(6,875,888)	(3,122,674)
2,000,000			47,310	1,642,085	7,810,091	12,747,834
(450,000)		(1,177,500)			(19,691)	(7,126,567)
						3,077
1,550,000		(1,177,500)	47,310	1,642,085	7,790,400	5,624,344
100,633	691,493	(772,053)	149,709	(1,188)	914,512	2,501,670
584,232		1,569,922	304,102	1,195	13,555,028	24,095,779
\$ 684,865	\$ 691,493	\$ 797,869	\$ 453,811	\$ 7	\$ 14,469,540	\$ 26,597,449

	No. 1	No. 2	No. 3A	No. 4	No. 5
Revenues					
Taxes	\$ 297,092	\$ 136,806	\$ 436,121	\$ 149,607	\$ 101,886
Intergovernmental	17,770	3,314	14,420	2,900	7,892
Miscellaneous	818	251	1,131	273	233
Total revenues	315,680	140,371	451,672	152,780	110,011
Expenditures					
Current:					
General government	14,292	1,527	17,580	11,011	4,870
Streets and drainage	295,215	200,644	395,460	166,642	85,685
Total expenditures	309,507	202,171	413,040	177,653	90,555
Net Change in Fund Balances	6,173	(61,800)	38,632	(24,873)	19,456
Fund Balances					
Beginning of year	588,733	134,895	660,573	148,140	148,765
End of year	\$ 594,906	\$ 73,095	\$ 699,205	\$ 123,267	\$ 168,221

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
G.I.S. MAPPING SYSTEM FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - parish revenue sharing	\$ 250,000	\$ 250,000	\$ 250,000	
Miscellaneous - investment earnings			1,342	\$ 1,342
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>251,342</u>	<u>1,342</u>
Other Financing Uses				
Transfers out:				
Utilities Fund	(250,000)	(250,000)	(250,000)	
Net Change in Fund Balances			1,342	1,342
Fund Balance				
Beginning of year	201,124	201,124	201,124	
End of year	<u>\$ 201,124</u>	<u>\$ 201,124</u>	<u>\$ 202,466</u>	<u>\$ 1,342</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PARISH TRANSPORTATION FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - state's parish transportation fund	\$ 600,000	\$ 600,000	\$ 891,313	\$ 291,313
Miscellaneous - investment earnings	500	500	943	443
Total revenues	<u>600,500</u>	<u>600,500</u>	<u>892,256</u>	<u>291,756</u>
Expenditures				
Current:				
Streets and drainage:				
Other services and charges	791,068	2,098,883	554,745	1,544,138
Capital outlay		24,000		24,000
Total expenditures	<u>791,068</u>	<u>2,122,883</u>	<u>554,745</u>	<u>1,568,138</u>
Excess (deficiency) of revenue over expenditures	(190,568)	(1,522,383)	337,511	1,859,894
Other Financing (Uses)				
Transfer out:				
Capital Projects Fund		(27,000)	(27,000)	
Total other financing sources		<u>(27,000)</u>	<u>(27,000)</u>	
Net Change in Fund Balances	(190,568)	(1,549,383)	310,511	1,859,894
Fund Balance				
Beginning of year	190,568	1,549,383	1,549,383	
End of year	<u>\$</u>	<u>\$</u>	<u>\$ 1,859,894</u>	<u>\$ 1,859,894</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
SALES TAX CAPITAL IMPROVEMENT FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - sales and use	\$ 5,025,000	\$ 5,025,000	\$ 5,932,913	\$ 907,913
Miscellaneous - investment earnings			11,026	11,026
Total revenues	5,025,000	5,025,000	5,943,939	918,939
Other Financing Uses				
Transfer out:				
Debt Service Fund	(4,002,376)	(4,002,376)	(4,002,376)	
Capital Projects Fund	(1,200,000)	(1,200,000)	(1,200,000)	
Total other financing uses	(5,202,376)	(5,202,376)	(5,202,376)	
Net Change in Fund Balances	(177,376)	(177,376)	741,563	918,939
Fund Balance				
Beginning of year	2,924,977	3,275,423	3,275,423	
End of year	\$ 2,747,601	\$ 3,098,047	\$ 4,016,986	\$ 918,939

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD DISTRICT NO. 6 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 33,305	\$ 33,305	\$ 46,702	\$ 13,397
Intergovernmental - state revenue sharing	600	600	587	(13)
Miscellaneous - investment earnings	50	59	192	142
Total revenues	33,955	33,955	47,481	13,526
Expenditures:				
Current:				
General government:				
Ad valorem tax deductions	1,273	1,273	1,281	(8)
Ad valorem tax adjustment	200	200	211	(11)
Total general government	1,473	1,473	1,492	(19)
Streets and drainage:				
Other services and charges	32,242	306,407	284	306,123
Allocated expenditures for services performed by other departments:				
Finance	240	114	114	
Total streets and drainage	32,482	306,521	398	306,123
Total expenditures	33,955	307,994	1,890	306,104
Net change in Fund Balances	-	(274,039)	45,591	319,630
Fund Balance				
Beginning of year	-	301,207	301,207	
End of year	\$ -	\$ 27,168	\$ 346,798	\$ 319,630

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 1 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 281,775	\$ 281,775	\$ 297,092	\$ 15,317
Intergovernmental - state revenue sharing	23,000	23,000	17,770	(5,230)
Miscellaneous - investment earnings	710	710	818	108
Total revenues	305,485	305,485	315,680	10,195
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	10,500	10,500	10,303	197
Ad valorem tax adjustments	5,000	5,000	3,989	1,011
Total general government	15,500	15,500	14,292	1,208
Streets and drainage:				
Personal services	2,000	2,000		2,000
Other services and charges	277,000	277,000	246,875	30,125
Repairs and maintenance	6,500	6,500	44,906	(38,406)
Allocated expenditures for services performed by other departments:				
Parish council	350	350	351	(1)
Council clerk	450	450	390	60
Legislative - other	225	225	315	(90)
Parish president	700	700	695	5
Finance	1,400	1,400	1,683	(283)
Total streets and drainage	288,625	288,625	295,215	(6,590)
Total expenditures	304,125	304,125	309,507	(5,382)
Net Change in Fund Balances	1,360	1,360	6,173	4,813
Fund Balance				
Beginning of year	582,576	588,733	588,733	
End of year	\$ 583,936	\$ 590,093	\$ 594,906	\$ 4,813

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 2 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 125,224	\$ 125,224	\$ 136,806	\$ 11,582
Intergovernmental - state revenue sharing	3,000	3,000	3,314	314
Miscellaneous - investment earnings	220	220	251	31
Total revenues	128,444	128,444	140,371	11,927
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	5,400	5,400	1,527	3,873
Ad valorem tax adjustment	2,300	2,300		2,300
Total general government	7,700	7,700	1,527	6,173
Streets and drainage:				
Personal services	2,000	2,000	216	1,784
Supplies and materials	1,000	1,000		1,000
Other services and charges	170,000	170,000	158,600	11,400
Repairs and maintenance	6,950	6,950	39,214	(32,264)
Allocated expenditures for services performed by other departments:				
Parish council	250	250	243	7
Council clerk	250	250	270	(20)
Legislative - other	150	150	218	(68)
Parish president	300	300	481	(181)
Finance	1,200	1,200	1,402	(202)
Total streets and drainage	182,100	182,100	200,644	(18,544)
Total expenditures	189,800	189,800	202,171	(12,371)
Net Change in Fund Balances	(61,356)	(61,356)	(61,800)	(444)
Fund Balance				
Beginning of year	134,052	134,895	134,895	
End of year	\$ 72,696	\$ 73,539	\$ 73,095	\$ (444)

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 3A MAINTENANCE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 4 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 431,023	\$ 431,023	\$ 436,121	\$ 5,098
Intergovernmental - state revenue sharing	15,000	15,000	14,420	(580)
Miscellaneous - investment earnings	1,020	1,020	1,131	111
Total revenues	447,043	447,043	451,672	4,629
Expenditures				
Current				
General government:				
Ad valorem tax deductions	14,750	14,750	14,956	(206)
Ad valorem tax adjustment	5,000	5,000	2,624	2,376
Total general government	19,750	19,750	17,580	2,170
Streets and drainage:				
Personal services	5,000	5,000		5,000
Supplies and materials	700	700		700
Other services and charges	431,500	431,500	362,128	69,372
Repairs and maintenance	4,000	79,000	29,290	49,710
Allocated expenditures for services performed by other departments:				
Parish council	600	600	459	141
Council clerk	650	650	510	140
Legislative - other	350	350	412	(62)
Parish president	1,000	1,000	909	91
Finance	1,700	1,700	1,752	(52)
Total streets and drainage	445,500	520,500	395,460	125,040
Total expenditures	465,250	540,250	413,040	127,210
Net Change in Fund Balances	(18,207)	(93,207)	38,632	131,839
Fund Balance				
Beginning of year	686,169	660,573	660,573	
End of year	\$ 667,962	\$ 567,366	\$ 699,205	\$ 131,839

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 133,126	\$ 133,126	\$ 149,607	\$ 16,481
Intergovernmental - state revenue sharing	2,800	2,800	2,900	100
Miscellaneous - investment earnings	510	510	273	(237)
Total revenues	136,436	136,436	152,780	16,344
Expenditures				
Current				
General government:				
Ad valorem tax deductions	4,500	4,500	4,530	(30)
Ad valorem tax adjustment	1,000	1,000	6,481	(5,481)
Total general government	5,500	5,500	11,011	(5,511)
Streets and drainage:				
Personal services	500	500		500
Supplies and materials	500	500		500
Repair and maintenance	155,750	155,750	160,965	(5,215)
Other services and charges	500	500	2,509	(2,009)
Allocated expenditures for services performed by other departments:				
Parish council	250	250	189	61
Council clerk	250	250	1,317	(1,067)
Legislative - other	150	150	169	(19)
Parish president	300	300	374	(74)
Finance	1,200	1,200	1,119	81
Total streets and drainage	159,400	159,400	166,642	(7,242)
Total expenditures	164,900	164,900	177,653	(12,753)
Net Change in Fund Balances	(28,464)	(28,464)	(24,873)	3,591
Fund Balance				
Beginning of year	147,377	148,140	148,140	
End of year	\$ 118,913	\$ 119,676	\$ 123,267	\$ 3,591

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 5 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 96,319	\$ 96,319	\$ 101,886	\$ 5,567
Intergovernmental - state revenue sharing	9,500	9,500	7,892	(1,608)
Miscellaneous - investment earnings	60	60	233	173
Total revenues	105,879	105,879	110,011	4,132
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	3,300	3,300	3,561	(261)
Ad valorem tax adjustment	1,600	1,600	1,309	291
Total general government	4,900	4,900	4,870	30
Streets and drainage:				
Personal services	500	500		500
Supplies and materials	100	100		100
Other services and charges	96,675	96,675	77,205	19,470
Repairs and maintenance	300	300	7,399	(7,099)
Allocated expenditures for services performed by other departments:				
Parish council	175	175	108	67
Council clerk	175	175	120	55
Legislative - other	100	100	97	3
Parish president	200	200	214	(14)
Finance	550	550	542	8
Total streets and drainage	98,775	98,775	85,685	13,090
Total expenditures	103,675	103,675	90,555	13,120
Net Change in Fund Balances	2,204	2,204	19,456	17,252
Fund Balance				
Beginning of year	156,331	148,765	148,765	
End of year	\$ 158,535	\$ 150,969	\$ 168,221	\$ 17,252

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 6 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 147,845	\$ 147,845	\$ 192,218	\$ 44,373
Intergovernmental - state revenue sharing	2,200	2,200	2,281	81
Miscellaneous - investment earnings	250	280	444	184
Total revenues	150,305	150,305	194,943	44,638
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	5,650	5,650	4,981	669
Ad valorem tax adjustment	1,000	1,000	861	139
Total general government	6,650	6,650	5,842	808
Streets and drainage:				
Other services and charges	133,000	133,000	110,345	22,655
Allocated expenditures for services performed by other departments:				
Parish council	200	200	135	65
Council clerk	200	200	150	50
Legislative - other	125	125	121	4
Parish president	350	350	267	83
Finance	700	700	642	58
Total streets and drainage	134,575	134,575	111,660	22,915
Total expenditures	141,225	141,225	117,502	23,723
Net Change in Fund Balances	9,080	9,080	77,441	68,361
Fund Balance				
Beginning of year	255,930	247,063	247,063	
End of year	\$ 265,010	\$ 256,143	\$ 324,504	\$ 68,361

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 7 MAINTENANCE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 8 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 139,179	\$ 139,179	\$ 369,594	\$ 230,415
Intergovernmental - state revenue sharing	3,300	3,300	3,342	42
Miscellaneous - investment earnings	310	310	649	339
Total revenues	142,789	142,789	373,585	230,796
Expenditures				
Current				
General government				
Ad valorem tax deductions	5,960	5,960	4,703	(1,257)
Ad valorem tax adjustment	11,000	11,000	16,188	(5,188)
Total general government	16,960	16,960	20,891	(3,931)
Streets and drainage				
Personal services	300	300		300
Supplies and materials	400	400		400
Other services and charges	172,170	172,170	145,199	26,971
Repairs and maintenance	1,000	1,000		1,000
Allocated expenditures for services performed by other departments:				
Parish council	250	250	162	88
Council clerk	250	250	180	70
Legislative - other	100	100	145	(45)
Parish president	400	400	321	79
Finance	1,000	1,000	943	57
Total streets and drainage	175,870	175,870	146,950	28,920
Total expenditures	192,830	192,830	167,841	24,989
Net Change in Fund Balances	(50,041)	(50,041)	205,744	235,785
Fund Balance				
Beginning of year	273,513	232,081	232,081	
End of year	\$ 223,472	\$ 182,040	\$ 437,825	\$ 255,785

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 76,295	\$ 76,295	\$ 85,090	\$ 8,795
Intergovernmental - state revenue sharing	1,000	1,000	1,321	321
Miscellaneous - investment earnings	210	210	144	(66)
Total revenues	77,505	77,505	86,555	9,050
Expenditures				
Current				
General government				
Ad valorem tax deductions	3,300	3,300	2,671	629
Ad valorem tax adjustment	300	300	2,012	(1,712)
Total general government	3,600	3,600	4,683	(1,083)
Streets and drainage				
Personal services	500	500		500
Repairs and maintenance	78,925	78,925	79,889	(964)
Allocated expenditures for services performed by other departments:				
Parish council	125	125	81	44
Council clerk	125	125	90	35
Legislative - other	100	100	73	27
Parish president	200	200	160	40
Finance	50	50		50
Customer service	1,000	1,000	918	82
Total streets and drainage	81,325	81,325	81,211	114
Total expenditures	84,925	84,925	85,894	(969)
Net Change in Fund Balances	(7,420)	(7,420)	661	8,081
Fund Balance				
Beginning of year	78,849	74,801	74,801	
End of year	\$ 71,429	\$ 67,381	\$ 75,462	\$ 8,081

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 9 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 95,868	\$ 95,868	\$ 101,122	\$ 5,254
Intergovernmental - state revenue sharing	3,000	3,000	3,237	237
Miscellaneous - investment earnings	410	410	176	(234)
Total revenues	99,278	99,278	104,535	5,257
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	3,600	3,600	3,256	344
Ad valorem tax adjustment	4,000	4,000	5,949	(1,949)
Total general government	7,600	7,600	9,205	(1,605)
Streets and drainage:				
Other services and charges	92,295	92,295	91,252	1,043
Repairs and maintenance			5,660	(5,660)
Allocated expenditures for services performed by other departments:				
Parish council	150	150	108	42
Council clerk	150	150	120	30
Legislative - other	100	100	97	3
Parish president	250	250	214	36
Finance	850	850	987	(137)
Total streets and drainage	93,795	93,795	98,438	(4,643)
Total expenditures	101,395	101,395	107,643	(6,248)
Net Change in Fund Balances	(2,117)	(2,117)	(3,108)	(991)
Fund Balance				
Beginning of year	116,795	100,243	100,243	
End of year	\$ 114,678	\$ 98,126	\$ 97,135	\$ (991)

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 10 MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 98,251	\$ 98,251	\$ 121,936	\$ 23,685
Intergovernmental - state revenue sharing	1,600	1,600	1,753	153
Miscellaneous - investment earnings	235	235	320	85
Total revenues	100,086	100,086	123,989	23,903
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	3,700	3,700	3,326	374
Ad valorem tax adjustment	700	700	690	10
Total general government	4,400	4,400	4,016	384
Streets and drainage:				
Personal services	1,000	1,000		1,000
Repairs and maintenance	129,200	129,200	134,360	(5,160)
Allocated expenditures for services performed by other departments:				
Parish council	200	200	162	38
Council clerk	200	200	180	20
Legislative - other	130	130	148	(15)
Parish president	300	300	321	(21)
Finance	900	900	871	29
Total streets and drainage	133,230	133,230	136,239	(3,009)
Total expenditures	137,630	137,630	140,255	(2,625)
Net Change in Fund Balances	(37,544)	(37,544)	(16,266)	21,278
Fund Balance				
Beginning of year	228,911	213,365	213,365	
End of year	\$ 191,367	\$ 175,821	\$ 197,099	\$ 21,278

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
HEALTH UNIT FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 1,200,200	\$ 1,200,200	\$ 1,450,913	\$ 250,713
Intergovernmental - state revenue sharing	42,000	42,000	41,196	(804)
Miscellaneous:				
Investment earnings	4,000	4,000	1,245	(2,755)
Other			18	
Total revenues	<u>1,246,200</u>	<u>1,246,200</u>	<u>1,493,372</u>	<u>247,172</u>
Expenditures				
Current				
General government				
Ad valorem tax deductions	43,970	43,970	44,135	(165)
Ad valorem tax adjustment	17,000	17,000	30,282	(13,282)
Total general government	<u>60,970</u>	<u>60,970</u>	<u>74,417</u>	<u>(13,447)</u>
Health and welfare:				
Personal services	193,648	193,648	199,825	(6,177)
Supplies and materials	10,100	10,100	2,289	7,811
Other services and charges	753,550	2,793,550	2,647,563	(105,987)
Repairs and maintenance	28,300	28,300	28,300	
Allocated expenditures for services performed by other departments:				
Parish council	825	825	3,400	(2,575)
Council clerk	1,020	1,020	3,778	(2,758)
Legislative - other	515	515	3,050	(2,535)
Parish president	1,180	1,180	6,740	(5,360)
Finance	2,415	2,415	1,677	738
Total health and welfare	<u>991,753</u>	<u>2,991,753</u>	<u>2,868,322</u>	<u>(123,431)</u>
Capital outlay		<u>132,084</u>		<u>(132,084)</u>
Total expenditures	<u>1,052,723</u>	<u>3,184,807</u>	<u>2,942,739</u>	<u>142,068</u>
Excess (deficiency) of revenues over expenditures	<u>193,477</u>	<u>(1,938,607)</u>	<u>(1,449,367)</u>	<u>489,240</u>
Other Financing Uses				
Transfers In				
Capital Projects Fund		2,000,000	2,000,000	
Transfers Out				
Capital Projects Fund	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	
Total other financing sources (uses)	<u>(450,000)</u>	<u>1,550,000</u>	<u>1,550,000</u>	
Net Change in Fund Balances	<u>(256,523)</u>	<u>(388,607)</u>	<u>100,633</u>	<u>489,240</u>
Fund Balance				
Beginning of year	<u>432,123</u>	<u>584,232</u>	<u>584,232</u>	
End of year	<u>\$ 175,600</u>	<u>\$ 195,625</u>	<u>\$ 684,865</u>	<u>\$ 489,240</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
TERREBONNE ARC FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 3,905,000	\$ 3,905,000	\$ 4,657,389	\$ 752,389
Intergovernmental - state revenue sharing	134,000	134,000	132,274	(1,726)
Miscellaneous - investment earnings	125	125	5,813	5,688
Total revenues	<u>4,039,125</u>	<u>4,039,125</u>	<u>4,795,476</u>	<u>756,351</u>
Expenditures				
Current				
General government:				
Ad valorem tax deductions	137,843	137,843	141,712	(3,869)
Ad valorem tax adjustment	55,000	55,000	97,230	(42,230)
Total general government	<u>192,843</u>	<u>192,843</u>	<u>238,942</u>	<u>(46,099)</u>
Health and welfare:				
Other services and charges	<u>3,832,335</u>	<u>3,832,335</u>	<u>3,865,041</u>	<u>(32,706)</u>
Total expenditures	<u>4,025,178</u>	<u>4,025,178</u>	<u>4,103,983</u>	<u>(78,805)</u>
Net Change in Fund Balances	<u>13,947</u>	<u>13,947</u>	<u>691,493</u>	<u>677,546</u>
Fund Balance				
Beginning of year				
End of year	<u>\$ 13,947</u>	<u>\$ 13,947</u>	<u>\$ 691,493</u>	<u>\$ 677,546</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
PARISHWIDE RECREATION FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 1,569,361	\$ 1,569,361	\$ 1,810,628	\$ 241,267
Intergovernmental:				
State revenue sharing	51,000	51,000	51,125	125
Charges for services	94,250	94,250	100,927	6,677
Miscellaneous:				
Investment earnings	5,000	5,000	4,434	(566)
Other			442	442
Total revenues	<u>1,719,611</u>	<u>1,719,611</u>	<u>1,967,556</u>	<u>247,945</u>
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	56,000	56,000	54,771	1,229
Ad valorem tax adjustment	21,500	21,500	37,579	(16,079)
Total general government	<u>77,500</u>	<u>77,500</u>	<u>92,350</u>	<u>(14,850)</u>
Culture and recreation:				
Personal services	532,864	532,864	833,074	(300,210)
Supplies and materials	161,025	186,025	150,818	35,207
Other services and charges	764,840	739,840	460,084	279,756
Repairs and maintenance	5,930	5,930	2,857	3,073
Allocated expenditures for services performed by other departments:				
Parish council	1,570	1,570	1,673	(103)
Council clerk	1,805	1,805	752	1,053
Legislative - other	1,055	1,055	1,501	(446)
Parish president	2,470	2,470	3,317	(847)
Finance	19,950	19,950	12,609	7,341
Customer service	125	125	3,074	(2,949)
Total culture and recreation	<u>1,491,634</u>	<u>1,491,634</u>	<u>1,469,759</u>	<u>21,875</u>
Capital outlay		5,704		5,704
Total expenditures	<u>1,569,134</u>	<u>1,574,838</u>	<u>1,562,109</u>	<u>12,729</u>
Excess of revenues over expenditures	150,477	144,773	405,447	260,674
Other Financing Uses				
Transfer out:				
Capital Projects Fund	(130,000)	(1,177,500)	(1,177,500)	
Total other financing uses	<u>(130,000)</u>	<u>(1,177,500)</u>	<u>(1,177,500)</u>	
Net Change in Fund Balances	20,477	(1,032,727)	(772,053)	260,674
Fund Balance				
Beginning of year	1,672,253	1,569,922	1,569,922	
End of year	<u>\$ 1,692,730</u>	<u>\$ 537,195</u>	<u>\$ 797,869</u>	<u>\$ 260,674</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MENTAL HEALTH FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes - ad valorem	\$ 311,853	\$ 311,853	\$ 367,098	\$ 55,245
Intergovernmental - state revenue sharing	10,700	10,700	10,423	(277)
Miscellaneous - investment earnings	200	200	510	310
Total revenues	<u>322,753</u>	<u>322,753</u>	<u>378,031</u>	<u>55,278</u>
Expenditures				
Current:				
General government:				
Ad valorem tax deductions	11,500	11,500	11,167	333
Ad valorem tax adjustment	5,000	5,000	7,662	(2,662)
Total general government	<u>16,500</u>	<u>16,500</u>	<u>18,829</u>	<u>(2,329)</u>
Health and welfare:				
Other services and charges	356,623	356,623	254,762	101,861
Allocated expenditures for services performed by other departments:				
Parish council	410	410	297	113
Council clerk	500	500	330	170
Legislative - other	250	250	266	(16)
Parish president	650	650	588	62
Finance	3,000	3,000	560	2,440
Total health and welfare	<u>361,433</u>	<u>361,433</u>	<u>256,803</u>	<u>104,630</u>
Total expenditures	<u>377,933</u>	<u>377,933</u>	<u>275,632</u>	<u>102,301</u>
Excess (deficiency) of revenues over expenditures	(55,180)	(55,180)	102,399	157,579
Other Financing Sources				
Transfer in:				
General Fund	47,310	47,310	47,310	
Net Change in Fund Balances	(7,870)	(7,870)	149,709	157,579
Fund Balance				
Beginning of year	114,261	304,102	304,102	
End of year	<u>\$ 106,391</u>	<u>\$ 296,232</u>	<u>\$ 453,811</u>	<u>\$ 157,579</u>

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CRIMINAL COURT FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Fund Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental - other local governments	\$ 309,699	\$ 309,699	\$ 39,854	\$ (269,845)
Charges for services	100,000	100,000	102,901	2,901
Fines and forfeitures	4,000,000	4,000,000	3,639,833	(360,167)
Miscellaneous - other	30	30	287	257
Total revenues	4,409,729	4,409,729	3,782,875	(626,854)
Expenditures				
Current:				
General government:				
Judicial - Criminal Court:				
Personal services	3,208,646	3,208,646	2,782,702	425,944
Supplies and materials	91,000	75,840	96,512	(20,672)
Other services and charges	2,512,423	2,527,583	2,535,655	(8,072)
Repairs and maintenance	4,000	4,000	11,279	(7,279)
Total general government	5,816,069	5,816,069	5,426,148	389,921
Total expenditures	5,816,069	5,816,069	5,426,148	389,921
Deficiency of revenues over expenditures	(1,406,340)	(1,406,340)	(1,643,273)	(236,933)
Other Financing Sources				
Transfer to:				
General Fund	1,406,340	1,521,430	1,642,085	120,655
Net Change in Fund Balances	-	(15,090)	(1,188)	(116,278)
Fund Balance				
Beginning of year	300	1,195	1,195	
End of year	\$ 300	\$ 116,285	\$ 7	\$ (116,278)



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, construction, 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.

Sanitation Maintenance Fund - To account for all activities necessary to provide and maintain garbage collection and disposal services, and closure costs of the Parish's Ashland Landfill.

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.

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
UTILITIES FUND**

Terrebonne Parish Consolidated Government				
For the year ended December 31, 2012				
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from sales and service charges	\$ 45,053,094	\$ 45,053,094	\$ 37,983,435	\$ (7,069,659)
Other operating revenues	686,150	686,150	623,626	(62,524)
Total operating revenue	45,739,244	45,739,244	38,607,061	(7,132,183)
Operating Expenses				
Personal services	3,619,368	3,606,118	3,230,450	375,668
Supplies and materials	451,350	464,025	339,319	124,706
Other services and charges	6,096,341	6,099,341	5,741,217	358,124
Energy purchases	29,796,040	29,796,040	22,737,713	7,058,327
Depreciation	3,125,500	3,126,500	3,065,367	61,133
Total operating expenses	43,088,599	43,092,024	35,114,066	7,977,958
Operating income	2,650,645	2,647,220	3,492,995	845,775
Non-Operating Revenues (Expenses)				
Investment earnings	50	50	179,084	179,034
Intergovernmental		31,582	189,167	157,585
Other non-operating expenses			(3,094)	(3,094)
Total non-operating revenues	50	31,632	365,157	333,525
Income before transfers	2,650,695	2,678,852	3,858,152	1,179,300
Transfer From Other Funds				
U.S. Mapping System Fund	250,000	250,000	250,000	
Transfer To Other Funds				
General Fund	(2,540,764)	(2,540,764)	(2,540,764)	
Change in Net Position	359,931	388,088	1,567,388	1,179,300
Net Position				
Beginning of year	73,818,106	74,270,669	74,270,669	
End of year	\$ 74,178,037	\$ 74,658,757	\$ 75,838,057	\$ 1,179,300

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
SEWERAGE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from sales and service charges	\$ 7,940,000	\$ 7,940,000	\$ 7,757,847	\$ (182,153)
Other operating revenues	27,500	27,500	38,712	11,212
Total operating revenue	7,967,500	7,967,500	7,796,559	(170,941)
Operating Expenses				
Personal services	2,477,065	2,477,065	2,419,532	57,533
Supplies and materials	475,150	492,650	478,326	14,324
Other services and charges	3,217,023	3,199,523	3,118,704	80,819
Depreciation	2,215,000	2,215,000	2,447,555	(232,555)
Total operating expenses	8,384,238	8,384,238	8,464,117	(79,879)
Operating loss	(416,738)	(416,738)	(667,558)	(250,820)
Non-Operating Revenues (Expenses)				
Investment earnings			14,567	14,567
Intergovernmental	9,938	9,939	165,183	155,244
Interest and fiscal charges	(73,325)	(73,325)	(13,571)	59,754
Other non-operating revenues			28,497	28,497
Total non-operating revenues (expenses)	(63,387)	(63,386)	194,676	258,062
Loss before transfers and contributions	(480,125)	(480,124)	(472,882)	7,242
Transfers From Other Funds				
Capital Projects Fund			2,614,549	2,614,549
Capital Contributions			850,605	850,605
Change in Net Assets	(480,125)	(480,124)	2,992,272	3,472,396
Net Assets				
Beginning of year as restated	59,278,061	64,482,159	64,482,159	
End of year	\$ 58,797,936	\$ 64,002,035	\$ 67,474,431	\$ 3,472,396

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION- BUDGET AND ACTUAL
SANITATION MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from sales and service charges	\$ 7,787,040	\$ 7,787,040	\$ 7,566,614	\$ (220,426)
Other operating revenues	20,000	20,000	46,696	26,696
Total operating revenues	7,807,040	7,807,040	7,613,310	(193,730)
Operating Expenses				
Personal services	741,546	761,607	801,193	(39,586)
Supplies and materials	304,150	331,250	317,798	13,452
Other services and charges	11,857,608	11,758,120	11,891,184	(133,064)
Depreciation	295,000	310,000	341,974	(31,974)
Total operating expenses	13,198,304	13,160,977	13,352,149	(191,172)
Operating loss	(5,391,264)	(5,353,937)	(5,738,839)	(384,902)
Non-Operating Revenues				
Investment earnings	30,000	30,000	100,596	70,596
Taxes-ad valorem	8,107,500	8,107,500	9,811,534	1,704,034
Intergovernmental	280,000	280,000	971,677	691,677
Other non-operating revenues			55,566	55,566
Total non-operating revenues	8,417,500	8,417,500	10,939,373	2,521,873
Income before transfers	3,026,236	3,063,563	5,200,534	2,136,971
Transfers From Other Funds				
Capital Projects Fund			1,171,887	1,171,887
Transfers To Other Funds				
General Fund	(543,904)	(543,904)	(543,904)	
Capital Projects fund		(209,831)	(209,831)	
Total transfers to other funds	(543,904)	(753,735)	(753,735)	
Change in Net Position	2,482,332	2,309,828	5,618,686	3,308,858
Net Position				
Beginning of year	17,915,886	17,697,008	17,697,008	
End of year	\$ 20,398,218	\$ 20,006,836	\$ 23,315,694	\$ 3,308,858

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
CIVIC CENTER FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from sales and service charges	\$ 479,603	\$ 479,603	\$ 510,264	\$ 30,661
Other operating revenues	3,000	3,000	5,252	2,252
Total operating revenues	482,603	482,603	515,516	32,913
Operating Expenses				
Personal services	985,166	985,166	965,021	20,145
Supplies and materials	110,272	110,272	105,856	4,416
Other services and charges	714,947	714,947	608,307	106,640
Depreciation	520,000	520,000	507,324	12,676
Total operating expenses	2,330,385	2,330,385	2,186,508	143,877
Operating loss	(1,847,782)	(1,847,782)	(1,670,992)	176,790
Non-Operating Revenues				
Investment earnings	400	400	986	586
Taxes-Hotel/Motel	240,000	240,000	296,071	56,071
Intergovernmental			3,494	3,494
Total non-operating revenues	240,400	240,400	300,551	60,151
Loss before transfers	(1,607,382)	(1,607,382)	(1,370,441)	236,941
Transfers From Other Funds				
General Fund	872,151	872,151	872,151	
Transfer to Other Funds				
Grant Fund		(129,594)	(129,594)	
Change in Net Position	(735,231)	(864,825)	(627,884)	236,941
Net Position				
Beginning of year	14,205,585	14,157,869	14,157,869	
End of year	\$ 13,470,354	\$ 13,293,044	\$ 13,529,985	\$ 236,941



INTERNAL SERVICE FUNDS

Insurance Control Fund - The Insurance Control Fund is maintained by the Parish to account for the Risk Management Department, including, but not limited to, liability administration, safety claims loss control, billing to the various funds and the 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 the cost of operating the Purchasing Department to various user funds.

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

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

**COMBINING STATEMENT OF FUND NET POSITION
INTERNAL SERVICE FUNDS**

Terrebonne Parish Consolidated Government

December 31, 2012

	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	\$ 1,504,995	\$ 2,678,698	\$ 114,621				\$ 4,298,316
Investments	556,577	312,079					1,168,656
Receivables	23,022	1,598,950	176,242		\$ 1,681	\$ 19	1,799,914
Due from other funds	(6,178,823)	1,413,447	931,683	\$ 571,383	777,451	488,312	14,202,099
Due from other governmental units	115,894	127,432	70	2,513	19,161		265,070
Inventories				1,726,942		130,650	1,857,592
Other current assets - prepaid insurance	817,836						817,836
Total current assets	13,336,147	6,130,606	1,222,618	2,302,838	798,293	618,981	24,409,483
Capital assets							
Machinery equipment and buildings	95,405		282,283	487,550	740,175	325,336	1,930,749
Construction in progress				72,796			72,796
Total capital assets	95,405		282,283	487,550	812,971	325,336	2,603,545
Less accumulated depreciation	(93,059)		(266,364)	(271,880)	(611,072)	(259,822)	(1,503,797)
Net capital assets	2,346		15,919	214,070	201,899	65,514	499,748
Total assets	13,338,493	6,130,606	1,238,537	2,516,908	1,000,192	684,495	24,909,231
LIABILITIES							
Current							
Accounts payable and accrued expenses	10,971,663	1,990,101	4,816	55,889	20,219	83,629	13,126,317
Due to other funds	1,247,743	72,762	72,734	2,074,986	452,520	209,140	4,129,885
Due to other governmental units	881		3,065		45	288	4,279
Compensated absences payable	23,911		11,612	32,496	57,542	29,039	154,625
Total current liabilities	12,244,198	2,062,863	92,232	2,163,371	530,326	322,296	17,415,306
Noncurrent liabilities							
Compensated absences payable	23,480		13,489		12,939	15,578	65,486
Other postemployment benefit obligations	152,546		151,545	333,115	323,032	250,002	1,220,240
Total noncurrent liabilities	176,026		165,034	333,115	335,971	265,580	1,285,726
Total liabilities	12,420,224	2,062,863	257,266	2,496,486	866,297	587,876	18,701,032
NET POSITION							
Invested in capital assets	2,346		15,919	214,070	201,899	65,514	499,748
Unrestricted	905,923	4,067,743	965,132	(193,648)	(68,004)	31,105	5,708,451
Total net position	\$ 908,269	\$ 4,067,743	\$ 981,251	\$ 20,422	\$ 133,895	\$ 96,619	\$ 6,208,199

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund	Centralized Fleet Maintenance Fund	Total
Operating Revenues							
Premiums	\$ 6,788,365	\$ 15,792,832					\$ 22,581,197
Revenues from service charges			\$ 672,122	\$ 949,598	\$ 1,542,867	\$ 844,316	4,008,903
Total operating revenues	6,788,365	15,792,832	672,122	949,598	1,542,867	844,316	26,500,100
Operating Expenses							
Insurance premiums	3,057,156	2,149,872					5,207,028
Claims	3,625,545	(3,635,521)	24,337				17,285,403
Personal services	632,010		290,633	686,282	1,177,302	605,169	3,391,396
Supplies and materials	20,989		5,116	16,285	52,927	90,344	185,661
Other services and charges	168,913	852,255	(177,736)	191,117	191,565	(319,690)	1,721,276
Repairs and maintenance	313			7,056	3,509	12,429	23,307
Depreciation	3,346		26,597	27,326	82,764	10,049	150,082
Allocated expenses - services performed:							
By other departments	(17,203)	214,304	70,725	29,904	32,538	(10,754)	373,428
Total operating expenses	7,525,475	(6,851,952)	595,144	957,970	1,540,605	868,435	28,139,581
Operating income (loss)	(737,110)	(1,059,120)	76,978	(8,372)	2,262	(24,119)	(1,749,481)
Non-Operating Revenues							
Investment earnings	1,341	7,292	166				8,799
Miscellaneous - other	3,020			2,295			5,315
Proceeds of capital asset disposition	23		66		849	403	1,341
Total non-operating revenues	4,384	7,292	232	2,295	849	403	15,455
Other Financing Uses							
Transfer Out							
Grant Fund					(3,512)		(3,512)
Change in Net Position	1,732,726	(1,051,828)	77,210	(6,077)	(401)	(23,716)	(1,737,538)
Net Position							
Beginning of year	1,640,995	5,119,571	904,041	26,499	134,296	120,335	7,945,737
End of year	\$ 908,269	\$ 4,067,743	\$ 981,251	\$ 20,422	\$ 133,895	\$ 96,619	\$ 6,208,199

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Insurance Control Fund	Group Health Insurance Fund	Human Resources Fund	Centralized Purchasing Fund	Information Systems Fund	Centralized Fleet Maintenance Fund	Total
Cash Flows From Operating Activities							
Cash received from interfund services provided	\$ 6,240,515	\$ 16,033,559	\$ 531,813	\$ 929,535	\$ 1,488,191	\$ 832,847	\$ 26,056,460
Cash payments to suppliers	(6,406,096)	(16,214,643)	(277,516)	(324,906)	(357,353)	(241,582)	(23,822,096)
Cash payments to employees for services and benefits	(583,012)		(754,355)	(605,909)	(1,053,698)	(540,270)	(3,069,144)
Net cash provided by (used for) operating activities	(748,593)	(181,084)	(58)	(1,180)	45,140	50,995	(834,780)
Cash Flows from Noncapital Financing Activities							
Advances to other funds							(8,231,938)
Transfers from (to) other funds					(3,512)		(3,512)
Net cash used for noncapital financing activities							(8,231,938)
Cash Flows from Capital and Related Financing Activities							
Proceeds from disposition of equipment	23		66		849	403	1,341
Acquisition and construction of capital assets	(21,620)			1,180	(42,477)	(31,398)	(114,315)
Net cash provided by (used for) capital and related financing activities	(21,597)		66	1,180	(41,628)	(30,995)	(112,074)
Cash Flows from Investing Activities							
Purchases of investments	(4,557,312)	(130,800)			(33,443)	(1,015,530)	(4,716,305)
Maturities of investments	10,839,781				33,443	1,015,550	11,888,774
Investment income	82,989	155	166				83,310
Net cash provided by (used for) investing activities	7,365,458	(309,845)	166				7,255,779
Net Increase (Decrease) in Cash and Cash Equivalents	6,795,268	(490,929)	174				(1,927,425)
Cash and Cash Equivalents							
Beginning of year	7,941,665	5,169,627	114,419				6,225,711
End of year	\$ 9,736,933	\$ 2,678,698	\$ 114,623	\$	\$	\$	\$ 4,298,316
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:							
Operating income (loss)	\$ (737,110)	\$ (1,059,120)	\$ 76,978	\$ (8,372)	\$ 2,262	\$ (24,119)	\$ (1,749,481)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:							
Depreciation and amortization	3,346		26,597	27,326	82,764	10,049	150,082
(Increase) decrease in assets:							
Receivables	8,326	(1,206,711)	(175,410)		(1,681)	(19)	(1,377,995)
Due from other funds	(630,195)	1,451,415	15,289	(20,065)	(48,034)	(55,444)	712,966
Inventory				(343,965)		(52,301)	(396,266)
Due from other local governmental units - Other	76,519	(3,977)	19,810	1	(4,962)		87,391
(225,017)							(225,017)
Increase (decrease) in liabilities:							
Accounts payable and accrued expenses	716,629	639,817	(10,230)	24,393	(1,268)	68,958	1,438,299
Due to other funds		(2,508)	8,557	245,780	(60,220)	43,994	335,603
Due to component units	(424)						(424)
Due to other local governmental units	(5,391)		3,065	(5,544)	(11,155)	(4,555)	(23,583)
Compensated absences payable	9,204		2,647	5,280	7,741	6,857	31,729
Postemployment benefit obligations	39,023		32,639	73,986	79,693	57,575	281,916
Total adjustments	(11,483)	878,046	(77,916)	7,192	42,878	75,116	914,761
Net cash provided by (used for) operating activities	\$ (748,593)	\$ (181,084)	\$ (58)	\$ (1,180)	\$ 45,140	\$ 50,995	\$ (834,780)
Noncash Investing Activities							
Net increase (decrease) in fair value of investments	\$ (12,183)	\$ 2,080	\$	\$	\$	\$	\$ (15,103)

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
INSURANCE CONTROL FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Premiums	\$ 7,078,718	\$ 7,078,718	\$ 6,788,365	\$ (290,353)
Operating Expenses				
Insurance premiums	3,553,500	3,553,500	3,057,156	496,344
Claims	3,000,000	3,000,000	3,625,545	(625,545)
Personal services	587,999	587,999	632,010	(44,011)
Supplies and materials	26,550	26,550	20,989	5,561
Other services and charges	52,737	52,737	168,913	(116,176)
Repairs and maintenance	1,900	1,900	313	1,587
Depreciation	7,000	7,000	3,346	3,654
Allocated expenditures - services performed By other departments	112,430	112,430	17,203	95,227
Total operating expenses	7,342,116	7,342,116	7,525,475	(183,359)
Operating loss	(263,398)	(263,398)	(737,110)	(473,712)
Non-Operating Revenues				
Investment income	2,920	2,920	1,341	(1,579)
Miscellaneous - other	1,200	1,200	3,020	1,820
Proceeds of capital asset disposition			23	23
Total non-operating revenue	4,120	4,120	4,384	264
Net Loss	(259,278)	(259,278)	(732,726)	(473,448)
Net Position				
Beginning of year	352,621	1,640,995	1,640,995	
End of year	\$ 93,343	\$ 1,381,717	\$ 908,269	\$ (473,448)

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
GROUP HEALTH INSURANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Premiums	\$ 15,248,800	\$ 15,248,800	\$ 15,792,832	\$ 544,032
Operating Expenses				
Insurance premiums	1,981,600	1,981,600	2,149,872	(168,272)
Claims	15,525,622	15,525,622	13,635,521	1,890,101
Other services and charges	418,307	418,307	852,255	(433,948)
Allocated expenditures - services performed by other departments	185,450	185,450	214,304	(28,854)
Total operating expenses	18,110,979	18,110,979	16,851,952	1,259,027
Operating loss	(2,862,179)	(2,862,179)	(1,059,120)	1,803,059
Non-Operating Revenues				
Investment earnings			7,292	7,292
Change in Net Position	(2,862,179)	(2,862,179)	(1,051,828)	1,810,351
Net Position				
Beginning of year	3,389,651	5,119,571	5,119,571	
End of year	\$ 527,472	\$ 2,257,392	\$ 4,067,743	\$ 1,810,351

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
HUMAN RESOURCES FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from service charges	\$ 645,253	\$ 645,253	\$ 672,122	\$ 26,869
Operating Expenses				
Claims	67,000	67,000	24,337	42,663
Personal services	309,476	309,476	290,633	18,843
Supplies and materials	7,450	7,450	5,116	2,334
Other services and charges	180,545	180,545	177,736	2,809
Repairs and maintenance	200	200	200	
Depreciation	28,500	28,500	26,597	1,903
Allocated expenses - services performed: By other departments	66,725	66,725	70,725	(4,000)
Total operating expenses	659,896	659,896	595,144	64,752
Operating income (loss)	(14,643)	(14,643)	76,978	91,621
Non-Operating Revenues				
Investment earnings	500	500	166	(334)
Proceeds of capital asset disposition			66	66
Total non-operating revenues	500	500	232	(268)
Change in Net Position	(14,143)	(14,143)	77,210	91,353
Net Position				
Beginning of year	878,270	904,041	904,041	
End of year	\$ 864,127	\$ 889,898	\$ 981,251	\$ 91,353

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
CENTRALIZED PURCHASING FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from service charges	\$ 1,010,000	\$ 1,010,000	\$ 949,598	\$ (60,402)
Operating Expenses				
Personal services	707,739	707,719	686,282	21,457
Supplies and materials	19,350	19,350	16,285	3,065
Other services and charges	181,011	179,220	191,117	(11,897)
Repairs and maintenance	6,675	8,466	7,056	1,610
Depreciation	29,000	29,000	27,326	1,674
Allocated expenses - services performed by other departments	27,310	27,310	29,904	(2,574)
Total operating expenses	971,105	971,105	957,970	13,135
Operating income (loss)	38,895	38,895	(8,372)	(47,267)
Non-Operating Revenues				
Investment earnings	75	75		(75)
Miscellaneous - other			2,295	2,295
Total non-operating revenues	75	75	2,295	2,220
Change in Net Position	38,970	38,970	(6,077)	(45,047)
Net Position				
Beginning of year	122,892	26,499	26,499	
End of year	\$ 161,862	\$ 65,469	\$ 20,422	\$ (45,047)

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
INFORMATION SYSTEMS FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from service charges	\$ 1,530,000	\$ 1,530,000	\$ 1,542,867	\$ 12,867
Operating Expenses				
Personal services	1,219,889	1,219,889	1,177,302	42,587
Supplies and materials	58,552	58,552	52,927	5,625
Other services and charges	233,801	230,001	191,565	38,436
Repairs and maintenance	12,511	12,511	3,509	9,002
Depreciation	124,590	111,250	82,764	28,486
Allocated expenses - services performed by other departments	28,293	28,293	32,538	(4,245)
Total operating expenses	1,677,636	1,660,496	1,540,605	119,891
Operating income (loss)	(147,636)	(130,496)	2,262	132,758
Non-Operating Revenues				
Proceeds of capital asset dispositions			849	849
Other Financing Uses				
Transfers Out: Grant Fund		(3,512)	(3,512)	
Change in Net Position	(147,636)	(134,008)	(401)	133,607
Net Position				
Beginning of year	233,181	134,296	134,296	
End of year	\$ 85,545	\$ 288	\$ (31,895)	\$ 133,607

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
CENTRALIZED FLEET MAINTENANCE FUND**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Operating Revenues				
Revenues from service charges	\$ 834,000	\$ 834,000	\$ 844,316	\$ 10,316
Operating Expenses				
Personal services	643,512	638,296	605,169	33,127
Supplies and materials	79,600	81,100	90,344	(9,244)
Other services and charges	143,163	143,163	139,690	3,473
Repairs and maintenance	21,600	18,100	12,429	5,671
Depreciation	13,600	13,600	10,049	3,551
Allocated expenses - services performed by other departments	10,640	10,640	10,754	(114)
Total operating expenses	912,115	904,899	868,435	16,464
Operating (loss)	(78,115)	(70,899)	(24,119)	46,780
Non-Operating Revenues				
Investment earnings	500	500		(500)
Proceeds of capital asset disposition			403	403
Total non-operating revenues	500	500	403	(97)
Change in Net Position	(77,615)	(70,399)	(23,716)	46,683
Net Position				
Beginning of year	110,598	120,335	120,335	
End of year	\$ 32,983	\$ 49,936	\$ 96,619	\$ 46,683

FIDUCIARY FUND TYPES

Agency Funds

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.

Marshal's Trust Fund - To account for the collection of garnishments and seizures and the subsequent disbursement to the appropriate parties (less a collection fee paid to the Parish).

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 the Public Safety Fund in amounts determined by the Parish Council.

COMBINING STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

Terrebonne Parish Consolidated Government

	December 31, 2012		
	Houma Community Mineral Lease Fund	Marshal's Trust Fund	Total
Assets			
Cash and cash equivalents	\$ 290,487	\$ 107,378	\$ 397,865
Receivables (net, where applicable of allowances for uncollectibles)-other	2,027		2,027
Total assets	<u>\$ 292,514</u>	<u>\$ 107,378</u>	<u>\$ 399,892</u>
Liabilities			
Accounts payable		\$ 107,378	\$ 107,378
Due to property owners	\$ 292,514		292,514
Total liabilities	<u>\$ 292,514</u>	<u>\$ 107,378</u>	<u>\$ 399,892</u>

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

Terrebonne Parish Consolidated Government

December 31, 2012

	Police Pension and Relief Fund	Firemen's Pension and Relief Fund	Total
Assets			
Cash and cash equivalents	\$	\$ 90,390	\$ 90,390
Investments, at fair value:			
Louisiana Asset Management Pool		1,750,756	1,750,756
U.S. Government Securities		13,462	13,462
	-	1,854,608	1,854,608
Net Position			
Held in trust for pension benefits	\$ -	\$ 1,854,608	\$ 1,854,608

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

	Police Pension and Relief Fund	Firemen's Pension and Relief Fund	Total
Additions			
Contributions - employer		\$ 124,559	\$ 124,559
Investments income	\$ 147	11,035	11,182
	147	135,594	135,741
Deductions			
Benefits	17,286	149,568	166,854
Distribution to employer	109,725		109,725
Administrative expenses:			
Professional fees	2,500	2,270	4,770
Other	121	188	309
	129,632	152,026	281,658
Change in net position	(129,485)	(16,432)	(145,917)
Net Position Held in Trust for Pension Benefits			
Beginning of year	129,485	1,871,040	2,000,525
End of year	\$ -	\$ 1,854,608	\$ 1,854,608

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS**Terrebonne Parish Consolidated Government**

For the year ended December 31, 2012

	Balance January 1, 2012	Additions	Deductions	Balance December 31, 2012
Houma Community Mineral Lease				
Assets				
Cash and cash equivalents	\$ 288,924	\$ 31,725	\$ 30,162	\$ 290,487
Receivables (net, where applicable of allowances for uncollectibles) - other	5,622	1,932	5,527	2,027
Total assets	\$ 294,546	\$ 33,657	\$ 35,689	\$ 292,514
Liabilities				
Due to property owners	\$ 294,546	\$ 4,125	\$ 6,157	\$ 292,514
Marshal's Trust Fund				
Assets				
Cash and cash equivalents	\$ 89,040	\$ 1,250,665	\$ 1,232,327	\$ 107,378
Liabilities				
Accounts payable	\$ 89,040	\$ 1,250,665	\$ 1,232,327	\$ 107,378
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 377,964	\$ 1,282,390	\$ 1,262,489	\$ 397,865
Receivables (net, where applicable of allowances for uncollectibles) - other	5,622	1,932	5,527	2,027
Total assets	\$ 383,586	\$ 1,284,322	\$ 1,268,016	\$ 399,892
Liabilities				
Accounts payable	\$ 89,040	\$ 1,250,665	\$ 1,232,327	\$ 107,378
Due to property owners	294,546	4,125	6,157	292,514
Total liabilities	\$ 383,586	\$ 1,254,790	\$ 1,238,484	\$ 399,892



**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE (1)**

Terrebonne Parish Consolidated Government

December 31, 2012

**CAPITAL ASSETS
USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

Governmental funds capital assets:	
Land	\$ 4,988,188
Buildings	48,507,199
Infrastructure	245,174,194
Equipment	58,715,025
Construction in progress	40,335,367
	<hr/>
Total governmental funds capital assets	\$ 397,719,973
	<hr/>
Investment in governmental funds capital assets by source:	
General fund	\$ 14,286,843
Special revenue funds	79,523,031
Enterprise funds	378,904
Capital projects funds	231,355,589
Donated infrastructure	71,265,922
Donated equipment	909,684
	<hr/>
Total investment in governmental funds capital assets by source	\$ 397,719,973
	<hr/>

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)**

Terrebonne Parish Consolidated Government

December 31, 2012

Function and Activity	Totals					
	Land	Buildings	Infrastructure	Equipment	December 31,	
					2012	2011
General government:						
Parish council				\$ 120,295	\$ 120,295	\$ 118,888
Parish council staff				102,063	102,063	106,015
City court		\$ 538,901		8,911	547,812	211,927
District court				189,512	189,512	193,387
Clerk of court				129,272	129,272	129,272
Parish President				76,889	76,889	76,889
Registrar of voters				21,220	21,220	25,237
Finance				194,235	194,235	213,121
Customer service				265,790	265,790	274,659
Purchasing				37,491	319,645	119,645
Human resources		\$ 82,134		3,634	3,634	3,634
Information systems						30,448
Planning and zoning				108,510	108,510	130,186
Code Violations/Compl				4,454	4,454	
Pool Fleet				61,140	61,140	45,287
General government						
land and building	\$ 3,582,277	21,138,091		2,530,222	27,250,590	25,268,310
Grant administration	266,535	3,108,433		6,116,353	9,491,319	9,568,155
City Marshal's office				242,923	242,923	247,872
Animal shelter		286,331		182,097	468,428	445,696
Total general government	3,848,810	25,153,910		10,395,011	39,397,731	37,208,128
Public safety:						
Emergency 911				2,000	2,000	2,000
OEP				1,186,010	1,186,010	1,263,373
Police protection	1,281	1,719,724		3,952,238	5,073,244	5,501,020
Fire protection	90,088	1,799,783		4,246,392	6,136,263	6,104,615
Parish prisoners	275,000	14,363,412		863,811	15,502,223	15,373,286
Total public safety	366,369	17,882,919		10,250,451	28,499,739	28,244,394
Streets and drainage:						
Public works	130,001	128,087		355,569	611,657	781,154
Parking meter administration						1,306
Parish transportation	12,294		\$ 49,043		61,434	61,434
Roads	282,907	335,443	100,692,911	2,801,894	104,113,275	89,632,738
Drainage	105,010	431,617	139,307,899	33,408,972	173,253,498	160,872,680
Total streets and drainage	530,309	893,147	240,049,873	36,566,335	278,039,864	251,349,314
Health and welfare:						
Coroner		411,457		10,429	421,886	480,228
Health & Welfare-Other			13,500		13,500	13,500
Public health center	84,000	940,952		121,747	1,146,699	1,146,699
Mental health		277,484			277,484	277,484
Agriculture extension service				1,108	1,108	7,029
Total health and welfare	84,000	1,629,893	13,500	133,284	1,880,677	1,924,940

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY (1)**

Terrebonne Parish Consolidated Government

December 31, 2012

Function and Activity	Totals					
	Land	Buildings	Infrastructure	Equipment	December 31,	
					2012	2011
Culture and recreation:						
Parks and recreation	\$ 35,000		\$ 335,246	\$ 91,028	\$ 481,276	\$ 483,701
Branches				1,697	1,697	1,697
Special Olympic				7,063	7,063	7,065
Museum		\$ 1,309,188		26,980	1,336,168	1,334,216
Auditorium	59,164	1,123,350		157,507	1,340,021	887,300
Non-district recreation	44,530		674,533	802,806	1,621,635	1,877,453
Grand Bois Park				22,506	76,792	51,491
Arts and history		460,500		118,861	379,362	379,367
Downstairs boardwalk/staircase			4,101,040		4,101,040	4,101,040
Library				640	640	640
Total culture and recreation	158,700	2,947,330	5,410,821	1,328,890	9,345,741	9,324,470
Conservation and development:						
Costal restoration/preservation				40,854	40,854	40,854
Total governmental funds capital assets allocated to business	\$ 4,985,148	\$ 48,507,199	\$ 245,174,191	\$ 58,315,025	157,384,606	128,092,100
Construction in progress					40,035,367	32,615,722
Total governmental funds capital assets					\$ 197,716,973	\$ 160,707,822

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

Function and Activity	Governmental Funds				Governmental Funds Capital Assets December 31, 2012
	Capital Assets January 1, 2012	Additions	Deletions	Adjustments	
General government:					
Parish council	\$ 118,888	\$ 6,993		\$ (5,386)	\$ 120,295
Parish council staff	106,015		\$ 7,630	3,678	116,993
City court	211,927	335,885			547,812
District court	193,387		3,875		189,512
Clerk of court	129,272				129,272
Parish president	76,889				76,889
Registrar of voters	25,237		4,017		21,220
Finance	213,121	8,577	27,463		194,235
Customer service	274,659	1,108	11,283	1,308	265,790
Purchasing	119,645				119,645
Human resources	3,634				3,634
Information systems	30,448		30,448		
Planning and zoning	130,186		21,676		108,510
Code Violations/Compl		4,454			4,454
Pool Fleet	45,287			15,853	61,140
General government land and building	25,268,210	1,995,743	15,066	3,303	27,250,590
Grant administration	9,568,155	417,598	194,434		9,491,319
City Marshal's office	247,472	51,094	55,643		242,923
Animal shelter	445,696	49,816	27,084		468,428
Total general government	37,208,128	2,571,268	399,219	17,554	39,397,731
Public safety:					
Emergency 911	2,000				2,000
OEP	1,263,373	124,958	175,533	(26,788)	1,186,010
Police protection	5,501,020	408,601	261,880	25,502	5,673,243
Fire protection	6,104,615	41,748	10,100		6,136,263
Parish prisoners	15,373,386	147,543	18,706		15,502,223
Total public safety	28,244,394	722,850	466,219	(1,286)	28,499,739
Streets and drainage:					
Public works	781,156	23,351	147,034	(45,816)	611,657
Parking meter administration	1,106			(1,306)	
Parish transportation	61,434				61,434
Roads	89,632,738	14,833,683	359,930	6,784	104,113,275
Drainage	160,872,680	12,610,972	282,736	52,582	173,253,498
Total streets and drainage	251,349,714	37,468,006	789,700	12,244	378,039,864
Health and welfare:					
Cocener	480,228		43,380	(14,962)	421,886
Health & Welfare-Other	13,500				13,500
Public health center	1,146,699				1,146,699
Mental health unit	277,484				277,484
Agriculture extension service	7,020		5,921		1,108
Total health and welfare	1,924,940		49,301	(14,962)	1,860,677

Continued

**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (1)**

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

Function and Activity	Governmental Funds				Governmental Funds Capital Assets December 31, 2012
	Capital Assets January 1, 2012	Additions	Deletions	Adjustments	
Culture and recreation:					
Parks and recreation	\$ 483,701		\$ 2,425		\$ 481,276
Baseball	1,697				1,697
Special Olympics	7,065				7,065
Museum	1,334,716	\$ 1,452			1,336,168
Auditoriums	887,300	452,721			1,340,021
Non-district recreation	1,877,453	13,685	269,463		1,621,675
Grand Bois Park	51,491	35,700	10,399		76,792
Arts and humanity	579,367				579,367
Bayou Terre Boardwalk	4,101,040				4,101,040
Library	640				640
Total culture and recreation	9,324,470	503,558	282,287		9,545,741
Conservation and development:					
Coastal restoration/preservation	40,854				40,854
Total governmental funds capital assets allocated to functions	328,092,100	71,265,682	1,986,726	13,550	357,384,606
Construction in progress:	32,613,722	24,762,216	27,040,571		40,335,367
Total governmental funds capital assets	\$ 360,705,822	\$ 66,027,898	\$ 29,027,297	\$ 13,550	\$ 397,719,973

(1) This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the statement of net assets.

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

Terrebonne Parish Consolidated Government

December 31, 2012

OTHER SUPPLEMENTARY INFORMATION SECTION

ASSETS	Section 8 Rental Voucher 14,871		
	Fund	GASB 34 Adjustment	Statement of Net Assets
Current			
Cash			
Cash - unrestricted	\$ 523,138	\$	\$ 523,138
Investments - unrestricted			
Cash - other restricted	252,905		252,905
Total cash	776,043		776,043
Account Receivable:			
Accounts receivable - PHA projects	1,079		1,979
Accounts receivable - HUD other projects	181,077		181,077
Accounts receivable - miscellaneous	650		650
Fraud recovery	59,131		59,131
Total receivables, net of allowance for doubtful accounts	242,837		242,837
Total current assets	1,018,900		1,018,900
Noncurrent assets			
Capital Assets:			
Furniture, equipment and machinery - administration, net of accumulated depreciation		2,429	2,429
Total assets	\$ 1,018,900	2,429	1,021,329
LIABILITIES			
Current			
Accounts payable < 90 days	\$ 599,567		599,567
Accrued wage/payroll taxes payable	2,579		2,579
Grant Advancement	56,282		56,282
Total current liabilities	658,428		658,428
Noncurrent liabilities			
Accrued compensated absences		3,619	3,619
Noncurrent liabilities - other	90,743		90,743
Total noncurrent liabilities	90,743	3,619	94,362
Total liabilities	749,171	3,619	752,790
FUND BALANCE/NET ASSETS			
Fund balance			
Restricted	269,729	(269,729)	
Total liabilities and fund balance	\$ 1,018,900		
Net assets			
Invested in capital assets		2,429	2,429
Unrestricted		266,110	266,110
Total net assets		\$ 268,539	\$ 268,539

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

Terrebonne Parish Consolidated Government

For the year ended December 31, 2012

**Schedule 1
(Continued)**

	Section 8 Rental Voucher 14.871		
	Fund	GASB 34 Adjustments	Statement of Activities
Revenues			
FHD PHA grants	\$ 1,063,891	\$	\$ 1,903,891
FSS Coordinator	21,530		21,530
Fraud recovery	17,144		17,144
Other revenue	68,569		88,569
Total revenues	<u>2,071,134</u>		<u>2,031,134</u>
Expenses			
Administrative:			
Administrative salaries	136,844		136,844
Auditing fees	5,472		5,472
Compensated absences		(4,461)	(4,461)
Employee benefit contributions	96,872		96,872
Other operating - administrative	40,642		40,642
Utilities:			
Electricity	4,255		4,255
Ordinary maintenance and operations:			
Ordinary maintenance and operations - contract costs	4,322		4,322
Tenant services:			
Tenant services - salaries	21,575		21,575
Employee benefit contributions	10,807		10,807
General expenses:			
Insurance premiums	5,087		5,087
Other general expenses	2,479		2,479
Total operating expenses	<u>328,355</u>	<u>(4,461)</u>	<u>323,894</u>
Excess Operating Revenue Over Operating Expenses	<u>1,742,779</u>	<u>4,461</u>	<u>1,747,240</u>
Housing assistance payments	2,346,008		2,346,008
Depreciation expense:		2,790	2,790
Total	<u>2,346,008</u>	<u>2,790</u>	<u>2,348,798</u>
Total expenses	<u>2,674,363</u>	<u>(1,671)</u>	<u>2,672,692</u>
Excess of Expenses Over Operating Revenue	<u>\$ (603,229)</u>	<u>603,229</u>	
Change in Net Assets		<u>\$ (601,558)</u>	<u>(601,558)</u>
Calculations from R/E Statement			<u>(601,558)</u>
B/S Line 513			<u>268,539</u>
			<u>\$ 870,097</u>

SCHEDULE OF COMPENSATION PAID TO COUNCIL

Terrebonne Parish Consolidated Government

for the year ended December 31, 2012

Schedule 2

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 \$1,182 per month and each of the Council members received \$1,012 per month.

	Salary
Beryl Amolee	\$ 12,139
Danuel Debie	12,139
Christa Duplanty	12,139
Dirk Gaudy	12,139
Gregory Head	12,139
Russell Hornsby	12,139
Peter Lambert	12,139
John Nave	12,139
Arlenda Williams	11,469
Total	<u>\$ 115,178</u>

Schedule 3

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT - UTILITIES FUND

Terrebonne Parish Consolidated Government

December 31, 2012

	Annual Depreciation Rate	Balance January 1, 2012	Additions	Deletions/ Adjustments	December 31, 2012		
					Balance	Accumulated Depreciation	Net Book Value
Electric System							
Land		\$ 45,405			\$ 45,405	\$ 45,405	
Plant and improvements							
Construction	2% - 20%	37,017,454	\$ 31,532		37,048,986	\$ 31,899,364	5,149,422
in progress		268,777	186,412	\$ (342,898)	112,291		(12,291)
Distribution system	2% - 20%	56,964,456	2,006,892	4,940	58,976,388	34,452,104	24,524,184
Total electric		94,296,092	2,224,836	(337,958)	96,182,970	66,351,668	29,831,302
Gas Distribution System							
Gas distribution system	4% - 20%	27,211,675	1,702,042		28,913,717	13,479,246	15,434,471
Construction in progress		891,414	549,071	(1,204,545)	235,940		235,940
Total gas		28,103,089	2,251,113	(1,204,545)	29,149,657	13,479,246	15,670,411
Miscellaneous Equipment							
Land		140,211			140,211		140,211
Miscellaneous equipment	4% - 20%	3,640,911	29,023	(12,966)	3,656,968	3,309,138	347,830
Total miscellaneous		3,781,122	29,023	(12,966)	3,797,179	3,309,138	488,041
Totals		\$ 126,180,303	\$ 4,504,972	\$ (1,555,469)	\$ 129,129,806	\$ 83,140,052	\$ 45,989,754



Terrebonne Parish Consolidated Government
Statistical Section
December 31, 2012
(Unaudited)

This part of Terrebonne Parish Consolidated Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends	194
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
Revenue Capacity	206
<i>These schedules contain information to help the reader assess the government's most significant local revenue sources.</i>	
Debt Capacity	211
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	216
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
Operating Information	218
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Terrebonne Parish Consolidated Government
Net Position by Component
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year			
	2003	2004	2005	2006
Governmental activities				
Invested in capital assets	\$ 62,814,427	\$ 69,778,291	\$ 70,122,868	\$ 135,526,836
Restricted	28,662,676	33,599,499	40,319,848	52,855,794
Unrestricted	35,299,190	45,128,768	54,030,195	68,203,407
Total governmental activities	\$ 126,776,293	\$ 148,506,558	\$ 164,472,911	\$ 256,586,037
Business-type activities				
Invested in capital assets	\$ 98,649,856	\$ 97,643,260	\$ 98,752,040	\$ 100,684,441
Restricted	39,388,329	38,834,375	41,216,145	41,847,582
Unrestricted	99,611	11,219	270,295	507,010
Total business-type activities	\$ 138,137,796	\$ 136,488,854	\$ 140,238,480	\$ 143,039,033
Primary government				
Invested in capital assets	\$ 161,464,283	\$ 167,421,551	\$ 168,874,908	\$ 236,211,277
Restricted	68,251,005	72,433,874	81,535,993	94,703,378
Unrestricted	35,399,003	45,139,987	54,300,490	68,710,417
Total primary government	\$ 265,114,291	\$ 284,995,412	\$ 304,711,391	\$ 399,625,070

Table 1

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$ 146,718,116	\$ 143,331,423	\$ 161,885,851	\$ 180,889,105	\$ 198,988,739	\$ 227,942,441
58,070,499	82,163,710	65,421,736	52,196,945	64,565,588	58,855,704
83,909,614	85,070,751	85,552,808	71,584,436	46,025,528	20,287,281
<u>\$ 288,718,241</u>	<u>\$ 310,565,884</u>	<u>\$ 312,860,397</u>	<u>\$ 304,670,486</u>	<u>\$ 309,579,855</u>	<u>\$ 307,085,428</u>
\$ 102,987,127	\$ 115,354,597	\$ 118,334,742	\$ 125,040,413	\$ 129,678,193	\$ 132,663,197
42,869,664	39,859,501	38,033,773	37,650,108	40,405,233	47,027,490
878,245	(101,483)	1,028,471	814,746	612,295	467,480
<u>\$ 146,735,036</u>	<u>\$ 155,112,615</u>	<u>\$ 157,398,986</u>	<u>\$ 163,545,267</u>	<u>\$ 170,695,721</u>	<u>\$ 180,158,167</u>
\$ 249,725,241	\$ 258,686,020	\$ 280,220,595	\$ 305,969,518	\$ 328,666,932	\$ 360,605,640
100,946,155	122,023,211	103,457,509	89,847,053	104,970,821	105,881,194
84,787,879	84,969,268	86,581,279	72,399,182	46,637,823	20,794,761
<u>\$ 435,453,277</u>	<u>\$ 466,678,499</u>	<u>\$ 470,259,383</u>	<u>\$ 468,215,753</u>	<u>\$ 480,275,576</u>	<u>\$ 487,243,595</u>

Table 2

Terrebonne Parish Consolidated Government
Changes in Net Position
Last Ten Fiscal Years
(In millions)
(Unaudited)

Expenses	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Governmental activities:										
General government	\$ 16.1	\$ 14.1	\$ 15.2	\$ 15.5	\$ 17.2	\$ 21.7	\$ 21.1	\$ 24.3	\$ 24.6	\$ 25.2
Public safety	19.8	17.1	18.0	27.7	24.2	24.3	28.7	39.7	48.0	49.0
Streets and drainage	18.2	15.7	15.6	17.0	21.9	24.8	39.1	33.1	29.7	28.0
Health and welfare	9.4	14.5	11.4	8.7	11.6	12.6	14.0	16.7	13.0	14.4
Culture and recreation	2.8	2.3	2.0	2.1	2.2	2.6	2.3	2.4	2.6	3.7
Urban redevelopment and housing	0.9	0.6	0.4	0.5	0.5	1.2	1.9	4.6	2.9	2.0
Economic development and assistance	3.0	2.3	2.4	2.8	2.6	2.7	2.4	3.3	12.4	19.2
Intergovernmental	0.9	0.1								
Conservation and development	0.1	0.1	0.1	0.2	0.2	0.4	0.6	1.2	0.3	0.3
Interest on long-term debt	1.9	1.8	1.9	2.1	2.1	2.3	2.7	2.5	4.3	4.9
Total governmental activities expenses	73.1	66.6	67.0	76.6	82.5	92.6	115.4	127.8	137.8	146.7
Business-type activities:										
Electric & Gas	40.7	43.7	30.5	45.8	42.1	57.9	36.9	39.2	39.5	35.1
Sewerage	6.0	6.2	6.4	6.4	6.6	7.9	7.7	8.3	8.1	8.5
Sanitation	11.3	9.7	13.3	11.6	11.5	22.9	13.0	12.3	12.5	13.3
Civic Center	2.2	2.2	2.3	2.3	2.3	2.4	2.5	2.5	2.3	2.2
Total business-type activities expenses	60.2	61.8	52.5	66.1	62.5	91.1	60.1	62.3	62.3	59.1
Total primary government expenses	\$133.3	\$128.4	\$119.5	\$142.7	\$145.0	\$183.7	\$175.5	\$190.1	\$200.1	\$205.8
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 0.5	\$ 0.9	\$ 7.2	\$ 8.0	\$ 8.7	\$ 9.4	\$ 10.0	\$ 9.3	\$ 11.1	\$ 10.1
Public Safety	1.3	1.4	1.3	1.7	2.2	2.2	1.8	1.5	2.2	2.2
Streets and drainage				0.1	0.1	0.1	0.1			
Health and welfare	0.1	0.1	0.1	0.1						
Culture and recreation	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.3	0.1	0.1
Conservation and development			0.3	0.2	0.3	0.2	0.1	1.1		
Operating grants and contributions	14.3	20.1	18.9	14.3	18.0	24.0	25.4	27.8	40.0	32.9
Capital grants and contributions	4.0	3.7	1.9	2.2	7.1	4.6	8.1	9.7	13.7	22.0
Total governmental activities program revenues	26.3	28.4	29.9	26.8	36.6	41.6	45.6	49.6	89.1	67.3
Business-type activities:										
Charges for services:										
Electric & Gas	44.4	41.7	55.4	49.6	46.9	58.7	39.9	43.6	43.1	38.6
Sewerage	4.5	4.6	5.6	6.0	5.9	5.9	6.1	6.3	7.4	7.8
Sanitation	4.6	5.4	6.8	7.4	7.8	8.1	7.7	7.6	7.6	7.7
Civic Center	0.8	0.9	0.5	0.9	1.0	0.8	0.9	0.6	0.5	0.5
Operating grants and contributions:			0.6	0.3	0.3	11.1	1.0	0.8	0.5	1.3
Capital grants and contributions:			0.8	0.9	0.6	0.1	0.1	0.4	1.2	0.9
Total business-type activities program revenues	54.3	59.6	69.7	65.1	62.3	84.7	55.7	59.5	60.3	56.8
Total primary government program revenues	\$ 80.6	\$ 88.0	\$ 99.6	\$ 91.9	\$ 99.1	\$126.3	\$101.3	\$109.1	\$129.4	\$ 124.1
Net (expense)/revenue										
Governmental activities	\$ (46.8)	\$ (37.2)	\$ (37.1)	\$ (49.8)	\$ (45.9)	\$ (51.0)	\$ (69.8)	\$ (78.2)	\$ (68.7)	\$ (79.4)
Business-type activities	(5.9)	(2.2)	(2.8)	(1.0)	0.0	(6.4)	(4.4)	(2.8)	(2.0)	(2.3)
Total primary government net expense	\$ (52.7)	\$ (39.4)	\$ (39.9)	\$ (50.8)	\$ (45.9)	\$ (57.4)	\$ (74.2)	\$ (81.0)	\$ (70.7)	\$ (81.7)

Table 2

Terrebonne Parish Consolidated Government Changes in Net Position Last Ten Fiscal Years (in millions) (Unaudited)										
	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 18.2	\$ 19.0	\$ 20.7	\$ 21.6	\$ 23.2	\$ 19.6	\$ 22.9	\$ 23.9	\$ 24.3	\$ 28.0
Sales taxes	26.7	27.8	32.8	39.3	39.9	41.5	37.2	36.4	37.2	39.6
Other taxes	0.8	0.9	0.8	1.1	1.1	1.0	1.1	1.2	1.3	1.4
Unrestricted grants and contributions	9.0	10.0	10.9	13.7	11.4	13.2	8.1	9.2	9.8	8.3
Other	0.4	1.2	(6.6)	3.9	4.4	4.6	5.1	1.1	1.3	1.5
Special items								(1.4)		
Transfers	1.3	4.3	1.0	1.7	1.7	(0.7)	1.7	(0.4)	(0.3)	(1.3)
Total governmental activities	56.3	63.2	59.6	81.3	81.7	79.2	72.1	70.0	71.6	77.7
Business-type activities:										
Taxes										
Property taxes						6.7	7.9	8.1	8.4	9.8
Other taxes						0.3	0.2	0.3	0.2	0.3
Other	0.3	0.4	1.0	1.3	1.7	0.8	0.3	0.1	0.3	0.3
Transfers	(1.2)	(4.3)	(1.0)	(1.7)	(1.7)	0.7	(1.7)	0.4	0.3	1.5
Total business-type activities	(0.9)	(3.9)	0.0	(0.4)	0.0	8.5	6.7	8.9	9.2	11.9
Total primary government	\$ 55.4	\$ 59.3	\$ 59.6	\$ 80.9	\$ 81.7	\$ 87.7	\$ 78.8	\$ 78.9	\$ 82.8	\$ 89.6
Change in Net Position										
Governmental activities	\$ 9.5	\$ 26.0	\$ 22.5	\$ 31.5	\$ 35.8	\$ 28.2	\$ 2.3	\$ (8.2)	\$ 4.9	\$ (1.7)
Business-type activities	(6.8)	(6.1)	(2.8)	(1.4)	0.0	2.1	2.3	6.1	7.2	9.6
Total primary government	\$ 2.7	\$ 19.9	\$ 19.7	\$ 30.1	\$ 35.8	\$ 30.3	\$ 4.6	\$ (2.1)	\$ 12.1	\$ 7.9

Table 3

Terrebonne Parish Consolidated Government Governmental Activities Tax Revenues by Source (1) Last Ten Fiscal Years (modified accrual basis of accounting) (Unaudited)					
Year	Ad Valorem Taxes (2)	Sales & Use Taxes	Special Assessment Taxes	Other Taxes	Total
2003	\$ 18,133,823	\$ 26,730,777	\$ 72,768	\$ 914,507	\$ 45,851,875
2004	18,984,710	27,810,468	26,153	917,536	47,738,867
2005	20,695,015	32,814,484	15,812	826,037	54,351,348
2006	21,394,375	39,282,442	15,645	(,221,182)	62,115,644
2007	23,179,592	39,961,358	46,194	1,132,663	64,340,747
2008	19,602,060	41,499,111	21,674	1,038,015	62,160,860
2009	22,608,925	37,154,791	21,679	1,164,084	61,249,479
2010	23,977,959	36,442,007	19,267	1,144,872	61,534,105
2011	24,293,542	37,167,712	12,145	1,280,534	62,753,933
2012	28,016,809	39,558,954	15,706	1,422,744	69,014,213

(1) Includes all governmental fund types.

(2) Sanitation maintenance activities were converted to business-type activities on January 1, 2009.



**Terrebonne Parish Consolidated Government
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General fund				
Reserved	\$ 2,870,365	\$ 2,600,646	\$ 1,259,426	\$ 1,031,234
Unreserved	8,183,479	10,587,813	15,472,123	19,377,178
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total general fund	<u>\$ 11,053,844</u>	<u>\$ 13,188,459</u>	<u>\$ 16,731,559</u>	<u>\$ 20,408,402</u>
All other governmental funds				
Reserved	\$ 30,601,163	\$ 28,965,671	\$ 43,386,841	\$ 54,874,156
Unreserved, reported in:				
Special revenue funds	27,539,220	33,161,586	45,506,533	49,379,031
Capital projects funds	825,740	2,727,532	2,238,070	2,602,618
Debt service funds	192,576	85,747	90,905	77,579
Restricted				
Grants				
Capital projects				
Drainage				
Levee and conservation				
Debt service				
Other special purposes				
Committed				
Capital projects				
Other special purposes				
Assigned				
Subsequent year's expenditures				
Public safety				
Capital projects				
Grants				
Roads and bridges				
Drainage				
Other special purposes				
Total all other governmental funds	<u>\$ 59,158,699</u>	<u>\$ 64,940,516</u>	<u>\$ 91,222,349</u>	<u>\$ 106,933,386</u>

(1) The increase in reserved fund balance in this period was due to the funding of new multi-year capital projects, which was unspent at year end.

(2) Implementation of GASB No. 34.

Table 4

2007	2008	2009	2010	2011 (2)	2012 (2)
\$ 1,144,527	\$ 1,141,227	\$ 1,731,595	\$ 1,806,799		
16,825,048	18,682,814	10,787,340	10,468,578	\$ 12,891	\$ 9,403
				1,335,058	2,146,982
				95,238	660,675
				8,452,025	4,395,691
				10,354,419	7,213,570
<u>\$ 17,969,575</u>	<u>\$ 19,824,041</u>	<u>\$ 12,518,935</u>	<u>\$ 12,275,377</u>	<u>\$ 20,249,631</u>	<u>\$ 14,426,321</u>
\$ 78,172,565 (1)	\$ 84,634,716 (1)	\$ 81,503,212 (1)	\$ 61,695,741 (1)		
54,280,835	69,171,603	61,168,794	52,069,315	\$ 2,125,179	\$ 2,764,154
4,299,659	3,223,887	1,071,065	734,945	16,441,140	16,441,140
81,640	134,061	61,990	5,844,558	1,565,023	1,565,023
				39,221,159	19,791,402
				9,843,968	14,469,540
				13,555,028	11,307,507
				3,370,694	3,858,206
				415,753	317,774
					61,715
				3,710,427	3,639,528
				33,795,721	36,313,694
				1,406,057	1,575,377
				2,910,817	2,630,409
				4,426,548	5,350,087
				281,030	440,913
<u>\$ 136,834,699</u>	<u>\$ 157,164,267</u>	<u>\$ 143,805,061</u>	<u>\$ 120,344,559</u>	<u>\$ 146,049,935</u>	<u>\$ 120,726,439</u>

Terrebonne Parish Consolidated Government
 Changes in Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 (Unaudited)

	2003	2004	2005	2006
Revenues				
Taxes	\$ 45,851,875	\$ 47,738,887	\$ 54,351,348	\$ 62,115,644
Licenses and permits	1,905,475	1,847,839	2,394,934	2,868,680
Intergovernmental	25,631,906	25,525,592	28,467,650	26,800,083
Charges for services	5,218,347	6,304,562	7,714,430	8,634,291
Fines and forfeitures	3,328,302	3,501,788	3,276,891	3,457,721
Miscellaneous	2,615,054	4,430,799	4,789,150	6,712,241
Total revenues	<u>84,550,959</u>	<u>89,349,467</u>	<u>100,994,403</u>	<u>110,588,660</u>
Expenditures				
General government	13,047,512	12,756,811	12,439,419	12,233,732
Public safety	18,145,374	17,096,661	16,821,474	26,143,655
Streets and drainage	16,880,783	13,503,819	14,201,978	12,711,612
Sanitation	11,398,843	10,082,888	10,707,384	11,564,489
Health and welfare	9,352,043	14,579,845	11,338,706	8,567,698
Culture and recreation	2,543,813	2,261,792	1,765,965	1,855,013
Education	29,422	31,059	45,288	43,976
Urban redevelopment and housing	932,669	621,754	390,847	451,530
Economic development and assistance	2,952,985	2,445,259	2,321,860	2,619,770
Conservation and development	63,352	73,997	139,526	171,999
Debt service				
Principal	3,053,142	3,439,535	3,425,600	3,898,715
Interest	1,912,740	1,759,243	1,694,964	1,971,448
Other charges	511,293		109,136	
Capital outlay	13,648,422	7,081,799	9,153,434	10,487,140
Intergovernmental	608,946	67,896	256,163	477,531
Total expenditures	<u>95,081,339</u>	<u>85,802,358</u>	<u>84,811,744</u>	<u>93,198,308</u>
Excess of revenues over (under) expenditures	<u>(10,530,380)</u>	<u>3,547,109</u>	<u>16,182,659</u>	<u>17,390,352</u>

(1) The Sanitation Maintenance Fund was converted to a proprietary fund on January 1, 2008.

Table 5

2007	2008	2009	2010	2011	2012
\$ 64,340,747	\$ 62,180,860	\$ 61,249,479	\$ 61,112,563	\$ 62,582,933	\$ 68,815,698
3,510,782	3,856,514	4,030,512	3,130,921	3,781,582	3,871,740
29,376,873	39,186,039	34,689,917	44,495,929	62,687,802	60,801,320
9,420,803	1,503,172	1,174,373	1,809,699	1,876,296	946,755
3,715,776	4,427,672	4,584,932	4,702,430	4,622,881	4,274,045
8,249,250	5,076,662	2,980,867	1,983,300	4,257,961	3,687,894
118,614,231	116,230,919	108,710,080	117,234,842	139,809,455	142,400,452
14,327,778	17,036,261	18,306,618	19,599,386	20,763,806	19,723,979
22,109,524	22,142,841	27,420,652	36,840,410	46,562,638	47,147,065
16,314,758	18,429,618	33,426,296	25,379,209	22,870,206	19,621,703
11,452,522	(1)	(1)	(1)	(1)	(1)
11,474,738	12,377,204	14,568,584	16,490,392	12,895,875	14,198,832
1,938,704	2,195,646	2,132,702	2,086,297	2,283,302	3,184,715
47,304	45,228	67,855	70,012	70,183	76,462
755,219	1,236,935	4,103,705	4,634,564	2,864,988	1,955,779
2,599,703	2,783,286	2,434,889	3,202,721	273,947	277,824
193,440	213,394	462,176	1,208,521	12,350,769	19,111,800
4,155,746	3,109,170	3,387,760	3,200,000	3,930,000	5,100,000
1,903,176	2,030,191	2,616,716	3,476,701	3,476,701	4,894,468
62,153	123,611	88,491	231,610	231,610	
15,431,837	22,734,404	21,811,944	26,598,925	37,870,167	37,019,719
123,958	132,813	285,682	209,027	115,282	24,992
102,890,560	104,590,602	131,114,070	141,922,160	166,559,474	172,337,338
15,723,671	11,640,317	(22,403,990)	(24,687,318)	(26,750,019)	(29,936,886)

Terrebonne Parish Consolidated Government
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	2003	2004	2005	2006
Other financing sources (uses)				
Transfers in	\$ 20,930,710	\$ 25,087,767	\$ 23,051,448	\$ 33,758,703
Transfers out	(21,053,460)	(20,779,429)	(22,036,785)	(32,185,891)
Public improvement bond proceeds			7,495,000	
Premium on public improvement debt			31,169	
General obligation bond proceeds			5,000,000	
Premium on general obligation debt				
Refunding bonds issued	7,045,000		4,425,000	
Payment to refunded bond escrow agent	(6,847,057)		(4,410,300)	
Premium on refunding debt			39,604	
Capital leases	415,915			
Proceeds of bonds and other debt issued				
Bond discounts				
Bond premium				
Proceeds of capital asset dispositions	136,024	61,005	47,118	424,716
Total other financing sources (uses)	627,132	4,369,343	13,642,254	1,997,528
Special Items				
Contributions				
Net change in fund balances	\$ (9,903,248)	\$ 7,916,452	\$ 29,824,913	\$ 19,387,880
Debt service as a percentage of noncapital expenditures	6.10%	6.60%	6.77%	7.10%

Terrebonne Parish Consolidated Government
General Governmental Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

Fiscal Year	Ad Valorem Tax (1)	Sales & Use Tax	Special Assessment Tax	Other Tax	Total
2003	\$ 18,133,823	\$ 26,730,777	\$ 72,768	\$ 914,507	\$ 45,851,875
2004	18,984,710	27,810,468	26,153	917,556	47,738,887
2005	20,695,615	32,814,484	15,812	826,037	54,351,348
2006	21,594,375	39,282,442	15,645	1,223,182	62,115,644
2007	23,179,592	39,961,358	46,194	1,153,603	64,340,747
2008	19,602,060	41,499,111	21,674	1,058,015	62,180,860
2009	22,908,925	37,154,791	21,679	1,164,084	61,249,479
2010	23,927,959	36,442,007	19,267	1,144,872	61,534,105
2011	24,043,542	37,167,712	12,145	1,359,534	62,582,933
2012	28,016,829	39,558,954	15,706	1,422,744	69,014,213

(1) The Sanitation Maintenance Fund was converted to a proprietary fund on January 1, 2008.

Table 5
(Continued)

2007	2008	2009	2010	2011	2012
\$ 40,357,319 (38,683,142)	\$ 42,574,107 (44,022,280)	\$ 34,285,166 (32,538,372)	\$ 33,548,751 (32,171,848)	\$ 34,837,468 (35,119,743)	\$ 25,611,400 (31,092,382)
10,000,000 1,889	14,825,000	11,850,000 (12,738,894) 368,167		60,765,000 (336,851) 39,405	271,002
62,749	912,083	513,311	171,551	244,370	271,002
11,738,815	14,288,910	1,739,678	1,548,454	60,429,649	(1,209,980)
			(565,196)		
\$ 27,462,486	\$ 25,929,227	\$ (20,664,312)	\$ (23,138,864)	\$ 33,679,630	\$ (31,146,866)
6.93%	6.28%	5.49%	4.86%	5.76%	7.39%

Table 6

Terrebonne Parish Consolidated Government
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended December 31	Real Property	Movable Property	Other	Less: Tax Exempt Real Property	Net Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Total Assessed Value as a Percentage of Actual Value
2003	\$ 311,298,500	\$ 201,663,830	\$ 56,112,850	\$ 145,170,545	\$ 425,904,635	\$ 335.67	\$ 4,701,861,933	12.15%
2004	346,024,525	209,696,065	57,936,060	151,796,400	461,860,250	343.33	5,089,963,257	12.06%
2005	371,393,000	214,347,515	60,923,080	157,674,555	488,989,040	348.68	5,386,605,753	12.01%
2006	391,537,350	231,454,460	70,612,100	160,970,875	532,633,035	365.85	5,740,851,633	12.08%
2007	407,402,445	278,501,270	75,482,880	164,226,815	597,159,780	375.46	6,232,631,103	12.22%
2008	456,080,830	346,767,160	75,970,020	169,519,980	709,298,030	386.42	7,176,469,447	12.25%
2009	468,174,820	347,423,675	77,809,310	171,242,510	722,165,295	399.97	7,309,143,273	12.22%
2010	479,017,105	351,953,280	83,714,000	172,892,410	741,791,975	404.98	7,471,382,250	12.24%
2011	507,468,020	351,744,320	86,500,310	175,348,725	770,363,925	409.49	7,765,643,573	12.18%
2012	550,626,415	344,464,845	94,723,300	179,113,825	810,700,735	406.84	8,181,589,650	12.10%

*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 total assessed value is estimated to be 15% of actual market value. Tax rates are per \$1,000 of net assessed value.

** Exempt Properties Not Included

Does not include exempt assessed valuations as follows:

Fiscal Year Ended December 31	Real Estate and Improvements (Under 10 Year Exemption)	Exempt Real Estate and Improvements	Total Exempt Properties
2003	\$ 80,198,778	\$ 39,027,025	\$ 119,225,803
2004	101,366,730	44,465,645	148,832,375
2005	119,484,025	45,245,345	164,729,370
2006	123,815,790	46,762,965	170,578,755
2007	138,318,175	49,666,925	187,985,100
2008	139,832,520	50,285,845	190,118,365
2009	201,263,485	50,964,560	255,228,045
2010	241,824,081	53,304,750	295,128,831
2011	309,232,377	61,000,290	370,232,667
2012	297,748,752	57,290,550	355,039,302

Source: Terrebonne Parish Assessor's Office.

Table 7

Terrebonne Parish Consolidated Government
Property Tax Rates
Direct and Overlapping (1) Governments
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Terrebonne Parish Consolidated Government			Overlapping Rates		Total Direct & Overlapping Rates
	Operating Millage	Debt Service Millage	Total Parish Millage	Total School Millage	Other Districts	
2003	\$318.71	\$16.96	\$335.67	\$9.27	\$14.43	\$559.37
2004	329.25	14.08	343.33	9.27	14.43	367.03
2005	336.47	12.21	348.68	9.04	14.43	372.15
2006	347.72	18.13	365.85	9.27	14.43	389.55
2007	359.98	15.48	375.46	9.27	14.43	399.16
2008	361.24	25.18	386.42	8.83	14.43	409.68
2009	370.04	29.93	399.97	8.83	14.43	423.23
2010	376.15	28.83	404.98	9.27	14.43	428.68
2011	368.13	41.36	409.49	9.27	14.43	433.19
2012	367.37	29.47	406.84	9.27	14.58	430.69

Source: Terrebonne Parish Assessor's Office.

(1) Overlapping rates are those of parish governments that apply to property owners within Terrebonne Parish. Not all overlapping rates apply to all Terrebonne Parish property owners (e.g. the rates of special districts apply only to the proportion of the government's property owners whose property is located within the geographical boundaries of the special district).

Table 8

Terrebonne Parish Consolidated Government
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)

Taxpayer	2012		2003	
	Taxable Assessed Value	Rank	Taxable Assessed Value	Rank
Hilcorp Energy Co.	\$ 39,837,890	1		
Petroleum Helicopters, Inc.	27,595,305	2		
S C F Marine, Inc.	14,441,860	3		
Shell Pipeline Co.	12,733,875	4		
Tennessee Gas Pipeline Co.	12,522,060	5	\$7,376,430	3
Apache Corporation	12,256,990	6		
Hercules Drilling Company	11,536,090	7		
Entergy L.A., Inc.	9,771,380	8		6
Transcontinental Gas Pipeline	8,848,070	9	7,319,150	4
Bell South	8,415,830	10	10,609,440	2
Texaco, Inc.			14,451,180	1
Tennessee Gas Pipeline Co.			7,079,360	5
The Offshore Co.			6,772,280	7
Poseidon Oil Pipeline Co.			6,153,430	8
Wal-Mart Stores			5,308,640	9
William G. Helis Co., L.L.C.			5,001,795	10
Totals	\$ 157,959,350		\$ 70,171,405	
		20.50%		13.52%

Source: Terrebonne Parish Assessor's Office.

Table 9

Terrebonne Parish Consolidated Government
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended December 31	Collection Year Ended December 31	Taxes Levied for the Fiscal Year (Original Levy)	Adjustments	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy		Collection in Subsequent Years	Total Collections to Date	
					Amount	Percentage of Levy		Amount	Percentage of Levy
2003	2004	\$ 19,028,881	\$ -	\$ 19,028,881	\$18,925,426	99.93%	\$ 8,667	\$ 18,934,093	99.97%
2004	2005	20,640,576	-	20,640,576	20,142,485	97.59%	25,728	20,168,213	97.71%
2005	2006	21,484,806	-	21,484,806	21,131,299	98.35%	390,100	21,521,399	100.17% (1)
2006	2007	23,097,310	-	23,097,310	23,306,987	99.19%	(51,083) (1)	23,255,902	98.97%
2007	2008	26,267,972	-	26,267,972	25,366,447	96.57%	(2,276) (1)	25,804,171	98.46%
2008	2009	30,968,284	-	30,968,284	30,638,369	98.93%	157,120	30,795,489	99.44%
2009	2010	31,779,697	-	31,779,697 (2)	30,955,826	97.41%	24,850	30,980,676	97.49%
2010	2011	32,605,552	-	32,605,552 (2)	30,652,266	94.01%	40,167	30,692,433	94.13%
2011	2012	33,719,387	-	33,719,387	32,684,919	96.87%	4,138,539 (4)	36,783,478	109.09% (3)
2012	2013	34,780,278	-	34,780,278					

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

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

- (1) The collections in 2006 and 2007 include significant taxes paid in protest that were upheld and refunded during the period.
- (2) 2009 - 2010 Total Tax Levy was adjusted for the creation of a separate governing authority for Terrebonne Fire Protection District No. 8.
- (3) For the Fiscal Years 2001 and 2012, which reflects greater than 100%, these years include settlements of protest taxes.
- (4) The collections in 2012 includes protest taxes settled during the year.

Source: Terrebonne Parish Sheriff's Office.

Table 10

Terrebonne Parish Consolidated Government
Sales Tax Revenues
Last Ten Fiscal Years
(Unaudited)

Year	1/4% TPCG	1/3 of 1% TPCG	1/3 of 1% Urban	1/4% TPCG Drainage	1/4% TPCG Bonds & Bridges	1/4% TPCG Levee Dist.
2003	\$ 4,012,144	\$ 5,463,878	\$ 5,243,878	\$ 4,010,791	\$ 4,010,791	\$ 3,987,295
2004	4,174,800	5,681,530	5,459,530	4,174,800	4,174,800	4,145,008
2005	4,924,036	6,791,717	6,347,717	4,924,027	4,924,027	4,902,960
2006	5,900,579	7,871,987	7,871,987	5,900,578	5,900,578	5,836,731
2007	6,001,401	8,005,528	8,005,528	6,001,401	6,001,401	5,946,099
2008	6,227,198	8,305,758	8,305,758	6,227,198	6,227,198	6,206,001
2009	5,581,235	7,444,613	7,444,613	5,581,209	5,581,209	5,521,912
2010	5,468,314	7,294,279	7,294,279	5,468,314	5,468,314	5,448,507
2011	5,574,137	7,435,582	7,435,582	5,574,137	5,574,137	5,574,137
2012	5,932,913	7,913,654	7,913,654	5,932,912	5,932,911	5,932,910

Source: Terrebonne Parish Sales and Use Tax Department.

Table 11

**Terrebonne Parish Consolidated Government
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**
(amounts expressed in millions, except per capita amount)
(Unaudited)

Fiscal Year	Governmental Activities				Business-Type Activities		Total Primary Government	Percentage of Personal Income(1)	Per Capita(1)
	Public Improvement Bonds	General Obligation Bonds	Other Bonds	Capital Leases	Revenue Bonds				
2003	\$35.0	\$7.1	\$0.1	\$0.4	\$10.1	\$52.7	2.07%	\$493.34	
2004	32.3	6.5		0.4	8.9	48.1	1.82%	449.00	
2005	36.9	11.1		0.3	7.7	56.0	2.11%	522.65	
2006	33.8	10.4		0.2	6.5	50.9	1.53%	467.24	
2007	30.4	19.7		0.2	5.2	55.5	1.47%	511.88	
2008	36.7	23.7		0.1	3.9	64.4	1.56%	593.13	
2009	34.0	22.4			2.5	58.9	1.38%	538.93	
2010	32.0	21.2			1.4	54.6	1.31%	488.11	
2011	90.2	19.8			1.3	111.3	2.50%	994.99	
2012	86.5	18.4			9.2	114.1	2.56%	1,019.51	

Note: Details regarding Terrebonne Parish Consolidated Governments's outstanding debt can be found in the notes to the financial statements.

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

n/a - not available

Table 12

**Terrebonne Parish Consolidated Government
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years**
(amounts expressed in millions, except per capita amount)
(Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value(1) of Property	Per Capita(2)
2004	6.5	5.0	1.5	0.03%	14
2005	11.1	5.8	5.3	0.10%	49
2006	10.4	5.9	4.5	0.08%	41
2007	19.7	6.5	13.2	0.21%	122
2008	23.7	7.0	16.7	0.23%	154
2009	22.4	6.7	15.7	0.21%	144
2010	21.2	7.6	13.6	0.18%	122
2011	19.8	13.5	6.3	0.08%	56
2012	18.4	14.5	3.9	0.05%	35

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

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on Table 6 for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics on Table 16.

Table 13

**Terrebonne Parish Consolidated Government
Direct and Overlapping Governmental Activities Debt
As of December 31, 2012
(Unaudited)**

Jurisdiction	Ad Valorem Tax Debt Outstanding	Percentage Applicable to Government	Amount Applicable to Government
Direct			
Terrebonne Parish Consolidated Government (2)	\$ 18,443,207	100%	\$ 18,443,207
Subtotal direct	<u>18,443,207</u>	<u>100%</u>	<u>18,443,207</u>
Overlapping			
Terrebonne Parish School Board (1)	21,723,012	100%	21,723,012
Fire Protection District No. 4A	480,000	100%	480,000
Fire Protection District No. 5	1,495,000	100%	1,495,000
Fire Protection District No. 7	1,400,000	100%	1,400,000
Fire Protection District No. 10	875,000	100%	875,000
Schriever Fire District	2,825,000	100%	2,825,000
Recreation District No. 1	595,000	100%	595,000
Recreation District No. 6	1,290,000	100%	1,290,000
Recreation District No. 10	95,000	100%	95,000
Terrebonne Parish Veterans' Memorial District	1,584,000	100%	1,584,000
Subtotal overlapping	<u>32,362,012</u>	<u>100%</u>	<u>32,362,012</u>
Total	\$ 50,805,219	100%	\$ 50,805,219

Source: Debt outstanding data provided by Terrebonne Parish School Board.

(1) The fiscal year of the Terrebonne Parish School Board ends on June 30th. Overlapping debt is based on June 30, 2012 financial information.

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

Note: Overlapping governments are those that coincide, at least in part with the geographical boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Terrebonne Parish Consolidated Government. This process recognizes that, when considering the governments' ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

Table 14

**Terrebonne Parish Consolidated Government
Legal Debt Margin Information
Last Ten Fiscal Years
(Amounts expressed in millions)
(Unaudited)**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$57.1	\$61.4	\$64.7	\$69.4	\$76.1	\$87.9	\$89.3	\$91.5	\$94.5	\$98.9
Total net debt applicable to limit	1.9	1.5	3.3	4.5	13.2	16.7	18.7	13.6	6.3	3.9
Legal debt margin	\$55.2	\$59.9	\$59.4	\$64.9	\$62.9	\$71.2	\$71.6	\$77.9	\$88.2	\$95.0
Total net debt applicable to the limit as a percentage of debt limit	3.33%	2.44%	8.20%	6.49%	17.34%	19.00%	17.32%	14.82%	6.62%	3.94%

Legal Debt Margin Calculation for Fiscal Year 2012

Assessed Value	\$810
Add back: exempt real property	\$179
Total assessed value:	<u>\$989</u>
	10%
Debt limit (10% of total assessed value)	<u>\$98.9</u>
Debt applicable to limit:	
General obligation bonds	18.4
Less: Amount set aside for repayment of general obligation debt	<u>(14.5)</u>
Total net debt applicable to limit	<u>3.9</u>
Legal debt margin	<u>\$95.0</u>

Note: Under state finance law, the Terrebonne Parish Consolidated Government's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Table 15

Terrebonne Parish Consolidated Government
 Pledged-Revenue Coverage
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Utility Revenue Bonds						Special Assessment Bonds			
	Utility Charges and Other	Leas. Operating Expenses	Net Available Revenue	Debt Service			Special Assessment Collections	Debt Service		
				Principal	Interest	Coverage		Principal	Interest	Coverage
2003	\$ 44,364,078	\$40,112,268	\$4,251,810	\$1,145,000	\$399,293	2.75	\$ 93,718	\$ 33,142	\$ 4,723	2.48
2004	48,659,815	43,179,100	5,480,715	1,170,000	373,530	3.55	25,658	33,142	4,295	0.69
2005	55,390,690	50,079,131	5,311,559	1,205,000	340,770	3.44	19,748	11,235	1,316	1.57
2006	49,573,286	45,351,637	4,221,649	1,245,000	302,813	2.73	12,526	11,235	655	1.05
2007	46,849,104	41,792,513	5,056,596	1,285,000	259,238	3.27	9,235	-	-	-
2008	58,641,743	57,606,586	1,035,157	1,335,000	211,693	0.67	33,978	-	-	-
2009	39,846,087	36,646,016	3,200,071	1,385,000	139,628	2.07	(2,016)	-	-	-
2010	43,515,002	39,039,311	4,475,691	1,440,000	103,535	2.90	36,769	-	-	-
2011	42,987,546	39,271,092	3,716,454	1,030,000	43,775	3.46	6,424	-	-	-
2012	38,607,061	35,114,066	3,492,995	-	-	-	46,835	-	-	-

Note: Details regarding Terrebonne Parish Consolidated Government's outstanding debt can be found in the notes to the financial statements.

Table 16

Terrebonne Parish Consolidated Government
 Demographic and Economic Statistics
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Population	Personal Income (\$)	Per Capita Personal Income (\$)	Median Age	Public School Enrollment (1)	Average % Unemployment Terrebonne Parish (2)
2003	106,823 (6)	\$ 2,547,835,173	\$ 23,851	33.0 (4)	18,914	3.80%
2004	107,127 (6)	2,640,252,642	24,646	33.0 (7)	18,792	4.10%
2005	107,146 (6)	2,648,541,574	24,719	33.0 (7)	18,553	6.60%
2006	108,938 (6)	3,360,519,424	30,848	35.2 (8)	18,237	3.30%
2007	108,424 (5)	3,767,083,456	34,744	34.7 (5)	17,935	2.60%
2008	108,576 (5)	4,126,430,880	38,065	34.2 (5)	17,635	3.60%
2009	109,291 (5)	4,267,704,259	39,049	34.9 (5)	18,921	3.50%
2010	111,860 (5)	4,175,733,800	37,330	34.4 (5)	18,850	5.30%
2011	111,860 (5)	4,448,001,040	39,764	35.0 (5)	18,747	5.40%
2012	111,917 (5)	4,450,267,588	39,764 *	35.0 (5)	18,891	4.80%

Sources:

n/a - Not available

* Latest available 2011

(1) Terrebonne Parish School Board

(2) Louisiana Department of Labor Statistics

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

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

(5) U. S. Census Bureau

(6) Louisiana Tech University in Ruston, Research Division, College of Administration and Business

(7) Wikipedia

(8) Sperling's Best Places

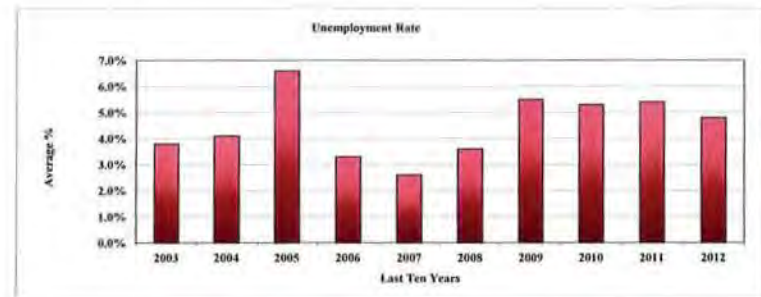


Table 17

Terrebonne Parish Consolidated Government
Principal Employers
Current Year and Ten Years Ago
(Unaudited)

Employer	2012			2003		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
Terrebonne Parish School Board	2,460	1	4.40%	2,237	1	4.42%
Gulf Island Fabrication	2,200	2	3.93%	500	8	0.99%
Terrebonne General Medical Center	1,362	3	2.43%	1,012	2	2.00%
Diocese of Houma-Thibodaux	1,100	4	1.97%	800	5	1.58%
Terrebonne Parish Consolidated Government	992	5	1.77%	852	4	1.68%
Leonard J. Chabert Medical Center	840	6	1.50%	950	3	1.88%
Rouse's Supermarket	730	7	1.30%	-	-	-
Wal-Mart	714	8	1.28%	480	9	0.95%
Seacor Marine	620	9	1.11%	-	-	-
Chet Morrison Contractors	600	10	1.07%	-	-	-
Performance Energy Services	600	10	1.07%	-	-	-
Pride Offshore	-	-	-	650	6	1.28%
Halliburton Services	-	-	-	649	7	1.28%
Sala Freight Line, Inc.	-	-	-	330	10	0.55%
Total	12,218		21.83%	8,460		16.71%

Source: Louisiana Department of Labor.

Table 18

Terrebonne Parish Consolidated Government
Full-time Equivalent Parish Government Employees by Function
Last Ten Fiscal Years
(Unaudited)

Function	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General fund	127	111	88	90	87	106	111	116	114	110
Public safety										
Police	90	95	95	99	96	96	106	106	95	100
Fire	69	63	62	67	65	65	70	71	70	71
Grants	84	111	91	81	72	69	83	85	83	79
Road and Bridge	83	69	64	60	64	65	68	67	66	64
Drainage	97	81	72	79	73	77	82	85	81	85
Sanitation	22	19	18	16	19	10	9	14	14	14
Culture & Recreation	52	45	42	36	42	46	46	39	38	277
Sewer	37	35	35	31	31	35	38	38	39	34
Utility Maintenance & Operation	59	52	43	42	42	39	43	39	42	37
Civic Center	20	14	17	18	18	25	27	22	23	26
Internal Service Funds	62	51	53	51	54	52	54	50	50	49
Port Commission	3	3	3	4	4	4	1	0	0	0
Other Governmental Funds	72	71	75	79	80	73	74	71	71	71
Total	877	820	758	753	747	762	812	803	786	1017

Sources: Terrebonne Parish Consolidated Government, Human Resources Department.

Table 19

**Terrebonne Parish Consolidated Government
Capital Asset Statistics by Function
Last Ten Fiscal Years
(Unaudited)**

Function	2002-2005	2006	2007	2008	2009	2010	2011	2012
Public safety								
Police:								
Stations	1	1	1	1	1	1	1	1
Patrol units	n/a	75	78	79	98	94	89	93
Fire stations	6	5	5	5	5	5	5	5
Roads & Bridges								
Streets-concrete (miles)	n/a	300	315	318	321	327	328	334
Streets-asphalt (miles)	n/a	200	185	185	202	186	185	186
Streetlights	n/a	3,680	3724	3771	3772	3,791	3,801	3,801
Traffic signals	n/a	19	18	20	25	12	20	20
Caution lights	n/a	73	72	73	104	112	76	76
Bridges	n/a	79	79	79	79	80	81	81
Drainage								
Forced drainage systems	n/a	69	66	71	71	71	71	71
Forced drainage pumps	n/a	157	160	164	164	164	172	173
Culture and recreation								
Parks	n/a	19	19	19	19	19	18	5
Utilities								
Electric:								
Number of distribution stations	n/a	11	9	9	9	9	9	9
Circuit miles above ground	n/a	289	289	297	323	298	298	299
Circuit miles underground	n/a	198	202	226	210	220	220	222
Gas:								
Number of miles of distribution mains	n/a	416	422	422	422	423	423	424
Number of gas delivery stations	n/a	5	14	14	14	11	11	11
Number of pressure regulator stations	n/a	17	16	16	16	10	10	10
Sewer								
Sanitary sewers (miles)	n/a	258	259	260	260	261	263	264
Force main transport lines (miles)	n/a	120	120	121	121	121	122	127
Pumping stations	n/a	156	158	160	161	162	162	169
Manholes	n/a	5,650	5714	5800	5850	5,900	5,950	5,849
Maximum daily treatment capacity (thousands of gallons)	n/a	24,500	24,500	24,470	24,470	24,470	24,470	24,470

n/a - not available

Sources: Various Terrebonne Parish Consolidated Government departments.

**Terrebonne Parish Consolidated Government
Operating Indicators by Function
Last Ten Fiscal Years
(Unaudited)**

Function	2003	2004	2005	2006
Police				
Physical arrests	2,123	1,839	1,735	1,589
Parking violations	n/a	n/a	n/a	239
Traffic violations	n/a	n/a	n/a	3,576
Complaints dispatched	29,619	30,523	31,576	31,848
Fire				
Number of calls answered	642	769	676	669
Inspections	319	223	279	261
Roads & Bridges				
Street resurfacing (square yards)	n/a	n/a	n/a	8,000
Potholes repaired	n/a	n/a	n/a	200
Number of signs repaired/installed	n/a	n/a	n/a	1,200
Number of street name signs replaced	n/a	n/a	n/a	1,200
Drainage				
Number of culverts installed	n/a	n/a	n/a	302
Sanitation				
Refuse collected (tons/year)	n/a	n/a	n/a	138,000
Animal Shelter				
Number of impounded animals	n/a	n/a	n/a	6,348
Number of adoptions	n/a	n/a	n/a	856
Utilities				
Electric:				
Purchase of power	291,942,000	266,225,600	314,168,300	322,061,300
Yearly net generation (kwh)	79,724,543	88,073,114	52,785,039	38,731,833
Gas:				
Purchase of gas (mcf)	985,594,000	930,451,000	928,738,000	868,532,000
Sewer				
Average daily sewage treatment (thousands of gallons)	n/a	n/a	n/a	10,250
Civic Center				
Event attendance	200,000	168,615	126,277	163,991
Event days	200	207	155	190

n/a - not available

Sources: Various Terrebonne Parish Consolidated Government departments.

Table 20

2007	2008	2009	2010	2011	2012
1,863	1,986	1,834	2,089	1,155	1,087
277	632	544	1,384	883	1,144
3,805	4,315	3,387	3,910	3,475	2,548
32,837	33,038	30,939	31,460	28,213	30,262
686	897	696	1,373	1,852	1,901
735	404	392	611	817	857
8,000	10,200	12,000	64,243	19,250	66,203
300	300	750	176	27	129
1,500	11,000	14,000	13,050	64	200
1,400	1,600	2,000	1,900	373	335
154	165	111	96	56	100
157,983	149,337	135,963	122,182	121,445	124,976
7,259	7,115	7,806	7,499	6,920	6,570
418	458	457	384	311	508
355,496,100	323,953,000	347,495,200	380,299,200	379,300,800	370,688,100
11,101,417	33,879,389	32,502,312	7,504,982	25,891,563	38,427,334
908,612,000	938,055,000	946,882,000	1,048,050,000	980,541,000	872,556,000
10,077	9,859	10,769	9,980	8,692	11,877
138,298	142,654	130,723	120,347	124,168	124,040
272	279	222	218	162	167

Table 21

Terrebonne Parish Consolidated Government
Schedule of Insurance in Force - Utilities Fund
December 31, 2012
(Unaudited)

Company	Type of Insurance	Amount	Expiration Date
Safety National Casualty Corporation	Workers' Compensation Deductible: \$500,000	\$ 25,000,000 1,000,000 (employer's liability)	4-1-13
Insurance Company of the State of Pennsylvania	General Liability Deductible: \$500,000	6,000,000	4-1-13
Associated Electric and Gas Insurance Services, Ltd.	Excess Liability: Gas and Electric Utility Liability, Emergency Assistance Agreement and Engineers Errors & Omissions Deductible: \$200,000 General Liability Deductible: \$500,000 Pollution Liability Deductible: \$200,000 Emergency Assistant Agreement	10,000,000	4-1-13
Willis of Louisiana	Excess Auto Liability Deductible: \$500,000	6,000,000	4-1-13
National Union Fire Insurance Company of Pittsburgh Pennsylvania	Excess Public Officials, Employees Liability and Employment Practices Liability Deductible: \$250,000	6,000,000	4-1-13
Chartis Specialty Insurance Company	Pollution Liability Deductible: \$250,000	5,000,000	4-1-13
Travelers Property Casualty Company of America	Boiler and Machinery Policy Deductible (Power Plant): \$150,000 Deductible (Water Treatment & Pumping): \$25,000 Deductible (All Other Locations): \$5,000	50,000,000	4-1-13
Underwriters @ Lloyd's of London	* Commercial Property Primary (60% of \$25,000,000)	15,000,000	3-1-13
Allied World Assurance Company	* Commercial Property Primary (10% of \$25,000,000)	2,500,000	3-1-13
Landmark American Insurance Company	* Commercial Property Primary (20% of \$25,000,000) Excess of \$25,000,000	5,000,000	3-1-13
Lexington Insurance Company	* Commercial Property Primary (10% of \$25,000,000) Excess of \$25,000,000	2,500,000	3-1-13
Landmark American Insurance Company	* Commercial Property Part of \$25,000,000 Excess of \$25,000,000	5,000,000	3-1-13
Alterra Excess and Surplus Insurance Company	* Commercial Property Part of \$25,000,000 Excess of \$25,000,000	5,000,000	3-1-13
Arch Specialty Insurance Company	* Commercial Property Part of \$25,000,000 Excess of \$25,000,000	5,000,000	3-1-13

Terrebonne Parish Consolidated Government
 Schedule of Insurance in Force - Utilities Fund
 December 31, 2012
 (Unaudited)

Table 21
 Continued

Company	Type of Insurance	Amount	Expiration Date
Aspen Specialty Insurance Company	* Commercial Property Part of \$25,000,000 Excess of \$25,000,000	5,000,000	3-1-13
Liberty Surplus Insurance Company	* Commercial Property Part of \$25,000,000 Excess of \$25,000,000	5,000,000	3-1-13
Arch Specialty Insurance Company	* Commercial Property Part of \$13,000,000 Excess of \$50,000,000	3,000,000	3-1-13
Aspen Specialty Insurance Company	* Commercial Property Part of \$15,000,000 Excess of \$50,000,000	3,000,000	3-1-13
Altera Firms and Surplus Insurance Company	* Commercial Property Part of \$15,000,000 Excess of \$50,000,000	5,000,000	3-1-13
Fidelity National Property and Casualty	Flood Insurance (Ashland Jail)	500,000	4-8-13
Fidelity National Property and Casualty	Flood Insurance (Juvonile Detention Center)	500,000	4-22-13
Fidelity National Property and Casualty	Flood Insurance (Grand Caillon Library)	500,000	8-26-13
Hartford Insurance Company	Flood Insurance (614 Woodside Drive)	200,000	2-20-13

* Three percent (3%) of the value at the time of loss of each separate building with respect to named storm losses only.

Terrebonne Parish Consolidated Government
 Schedule of Utility Customers - Urban Services District - Utilities Fund
 December 31, 2012 and 2011
 (Unaudited)

Table 22

Records maintained by the Utilities Department indicated there were 20,963 utility customers at December 31, 2012 compared to 20,817 utility customers at December 31, 2011.

A comparison of the number of meters being serviced at December 31, 2012 and December 31, 2011 follows:

Department	December 31, 2012	December 31, 2011
Electric	13,751	13,567
Gas	14,557	14,471
Total	28,308	28,038

There were no unmetered customers at December 31, 2012.



*Terrebonne Parish Consolidated Government
Houma, Louisiana*



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UNAUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2013

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FUND: 200 - DEDICATED EMERGENCY FD		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 3		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 6U677R		
201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****
	PRIO-2	PRIO-1	CURRENT	ACTUAL	TOTAL	BUDGETED	VARIANCE	%	REVENUE	TOTAL AMT	PROJECTED	2012	2011	ACTUAL	ACTUAL	
	ACT	NOV	DEC	ACTUAL	ACTIVITY			DEV	AMT	BUDGETED	ACTUAL	ACTUAL	ACTUAL			
REVENUES:																
MISCELLANEOUS REVENUE	54	28	1,649	881	881	1,000	1,881	188.1		1,000	881	1,840	16,607			
OPERATING TRANSFERS IN	7,366	7,366	7,366	88,389	88,389	88,389	0	.0		88,389	88,389	815,658	9,000			
TOTAL REVENUES	7,420	7,394	5,717	87,508	87,508	89,389	1,881	2.1		89,389	87,508	817,498	25,607			
EXPENSES:																
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0			
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	1,250,000			
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	1,250,000			
EXCESS OF REVENUES OVER EXPENSES	7,420	7,394	5,717	87,508	87,508	89,389	1,881		N/B	89,389	87,508	817,498	1,224,393			
FUND BALANCE:																
BEGINNING OF YEAR											2,075,839		2,075,839			
END OF YEAR											2,163,347		2,165,228			

FUND: 201 - ST. JAMES JUVENILE DET.		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 4		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 6U677R		
201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	
	PRIO-2	PRIO-1	CURRENT	ACTUAL	TOTAL	BUDGETED	VARIANCE	%	REVENUE	TOTAL AMT	PROJECTED	2012	2011	ACTUAL	ACTUAL	
	ACT	NOV	DEC	ACTUAL	ACTIVITY			DEV	AMT	BUDGETED	ACTUAL	ACTUAL	ACTUAL			
REVENUES:																
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0		N/B	0	0	0	0			
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	0	0			
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0			
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0			
EXPENSES:																
122-JUVENILE SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0			
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0			
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0			
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0			
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0			
FUND BALANCE:																
BEGINNING OF YEAR											0		0			
END OF YEAR											0		0			

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	Y E A R - T O - D A Y E			Z REA	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC	ACTUAL		ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASMT.	0	829	0	1,610,565	1,610,565	1,556,781	53,784-	3.5-	DUR	1,556,781	1,610,565	1,697,619	1,443,357	
INTERGOVERNMENTAL	0	4,530	0	52,410	52,410	57,435	5,025	8.7		57,435	52,410	70,583	39,916	
CHARGE FOR SERVICES	11,074	2,187	16,303	102,006	102,006	75,000	27,006-	36.0-	DUR	75,000	102,006	49,341	111,155	
MISCELLANEOUS REVENUE	23	12	12	320	320	100	220-	220.0-	DUR	100	320	784	6,474	
OTHER REVENUE	0	0	0	0	0	0	0		R/B	0	0	3,466	0	
OPERATING TRANSFERS IN	104,029	104,029	104,029	1,248,348	1,248,348	1,248,348	0	0		1,248,348	1,248,348	1,248,348	1,248,348	
TOTAL REVENUES	115,126	111,587	120,344	3,013,649	3,013,649	2,937,664	75,985-	2.6-	DUR	2,937,664	3,013,649	3,070,141	2,849,250	
EXPENSES:														
122-JUVENILE SERVICES	284,843	170,138	282,318	2,852,999	2,852,999	2,887,721	34,722	1.2		2,887,721	2,852,999	2,844,116	2,703,891	
199-GENERAL - OTHER	0	0	66,008	142,127	142,127	127,408	14,719-	11.6-	DUR	127,408	142,127	148,505	177,874	
201-PARISH PRISONERS	0	0	0	0	0	0	0		R/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL EXPENSES	284,843	170,138	348,326	2,995,126	2,995,126	3,015,129	20,003	.7		3,015,129	2,995,126	2,992,621	2,881,765	
EXCESS OF REVENUES OVER EXPENSES	169,717-	58,551-	227,982-	18,523	18,523	77,465-	95,988-		N/B	77,465-	18,523	77,520	32,515-	
FUND BALANCE:														
BEGINNING OF YEAR					283,001						283,001			
END OF YEAR					301,524						205,536			

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	Y E A R - T O - D A Y E			Z REA	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC	ACTUAL		ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
INTERGOVERNMENTAL	121,916	0	185,052	777,419	777,419	654,711	122,708-	18.7-	DUR	654,711	777,419	696,442	608,232	
CHARGE FOR SERVICES	3,954	3,392	6,743	39,642	39,642	16,747	22,895-	136.7-	DUR	16,747	39,642	38,805	56,252	
MISCELLANEOUS REVENUE	11	0	1,332	372	372	300	72-	24.0-	DUR	300	372	5,633	752	
OTHER REVENUE	0	0	2,740	2,740	2,740	0	2,740-		R/B	0	2,740	1,088	0	
OPERATING TRANSFERS IN	221,667	221,667	221,667	2,660,000	2,660,000	2,660,000	0	0		2,660,000	2,660,000	2,660,000	2,660,000	
TOTAL REVENUES	347,548	225,059	414,870	3,480,173	3,480,173	3,331,758	148,415-	4.5-	DUR	3,331,758	3,480,173	3,401,888	3,325,236	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		R/B	0	0	0	0	
201-PARISH PRISONERS	200,068	127,483	265,251	2,049,573	2,049,573	2,574,535	524,962	20.4		2,574,535	2,049,573	2,092,215	1,987,929	
202-PRISONERS' MEDICAL DEPT	111,613	83,252	113,821	1,187,415	1,187,415	1,214,705	27,290	2.2		1,214,705	1,187,415	1,304,102	1,063,976	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	1,062,646	0	
TOTAL EXPENSES	311,681	210,735	379,072	3,236,988	3,236,988	3,789,240	552,252	14.6		3,789,240	3,236,988	4,458,963	3,051,905	
EXCESS OF REVENUES OVER EXPENSES	35,867	14,324	35,798	243,185	243,185	457,482-	700,667-		N/B	457,482-	243,185	1,057,075-	273,331	
FUND BALANCE:														
BEGINNING OF YEAR					459,229						459,229			
END OF YEAR					702,414						1,747			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	FOR YEAR 2013			PRIOR YEARS	2011
	PRIO-2	PRIO-1	CURREN	ACTUAL		TOTAL	BUDGETED	VARIANCE		
	PRIO-2	PRIO-1	CURREN	ACTUAL	TOTAL	BUDGETED	VARIANCE	ACTUAL	ACTUAL	
REVENUES:										
TAKES & SPECIAL ASST.	700,949	704,979	2,337,827	12,643,203	12,643,203	11,471,585	1,171,618	11,471,585	12,643,203	11,687,052
LICENSES & PERMITS	695	1,926	18,071	1,129,528	1,129,528	1,091,300	38,228	1,091,300	1,129,528	1,118,679
INTERGOVERNMENTAL	72,522	0	340,925	1,404,070	1,404,070	1,839,673	(435,603)	1,839,673	1,404,070	1,521,897
CHARGE FOR SERVICES	34,541	14,589	22,871	177,145	177,145	120,000	57,145	120,000	177,145	216,355
FINES & FORFEITURES	8,189	11,947	5,524	103,713	103,713	137,200	(33,487)	137,200	103,713	108,606
MISCELLANEOUS REVENUE	130	59	598	3,915	3,915	26,800	(22,885)	26,800	3,915	9,773
OTHER REVENUE	1,063	0	24,427	31,213	31,213	0	31,213	0	31,213	43,433
OPERATING TRANSFERS IN	150,000	150,000	150,000	1,654,440	1,654,440	0	0	1,654,440	1,654,440	1,800,000
TOTAL REVENUES	969,089	883,500	2,909,243	17,147,227	17,147,227	16,340,998	806,229	16,340,998	17,147,227	16,505,795
EXPENSES:										
120-CITY COURT	0	0	0	0	0	0	0	0	0	0
199-GENERAL - OTHER	645	1,122	366,294	842,776	842,776	693,460	149,316	693,460	842,776	714,868
211-POLICE	825,286	609,052	899,949	9,205,803	9,205,803	9,866,400	(660,597)	9,866,400	9,205,803	9,214,032
212-2009 JAG AWARD	0	0	0	0	0	0	0	0	0	0
214-LHSC YEAR LONG	222	0	47,154	114,081	114,081	72,872	41,209	72,872	114,081	146,353
217-COPS UHP	0	0	53,548	185,879	185,879	460,912	(275,033)	460,912	185,879	168,264
221-FIRE - RURAL	0	0	0	0	0	0	0	0	0	0
222-FIRE - URBAN	505,274	469,165	666,676	5,234,616	5,234,616	8,985,205	(1,050,589)	8,985,205	5,234,616	5,811,644
999-OPERATING TRANSFERS	83,826	0	42,913	514,958	514,958	514,958	0	514,958	514,958	521,487
TOTAL EXPENSES	1,417,253	1,079,339	2,075,536	16,798,113	16,798,113	18,593,807	(1,795,694)	18,593,807	16,798,113	16,576,640
EXCESS OF REVENUES OVER EXPENSES	449,164	195,839	824,707	349,114	349,114	2,252,809	2,601,923	2,252,809	349,114	70,853
FUND BALANCE:										
BEGINNING OF YEAR				3,639,528	3,639,528			3,639,528		
END OF YEAR				3,988,642	3,988,642			1,386,719		

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	FOR YEAR 2013			PRIOR YEARS	2011
	PRIO-2	PRIO-1	CURREN	ACTUAL		TOTAL	BUDGETED	VARIANCE		
	PRIO-2	PRIO-1	CURREN	ACTUAL	TOTAL	BUDGETED	VARIANCE	ACTUAL	ACTUAL	
REVENUES:										
TAKES & SPECIAL ASST.	0	0	0	111,046	111,046	111,000	46	111,000	111,046	111,000
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	0	93,045
CHARGE FOR SERVICES	6,035	1,350	5,646	51,377	51,377	50,500	877	50,500	51,377	56,648
MISCELLANEOUS REVENUE	11	0	6	123	123	50	73	50	123	905
OTHER REVENUE	0	0	0	0	0	0	0	0	0	0
OPERATING TRANSFERS IN	26,583	26,583	26,583	319,000	319,000	319,000	0	319,000	319,000	400,000
TOTAL REVENUES	32,629	27,933	32,235	481,546	481,546	480,550	996	480,550	481,546	568,553
EXPENSES:										
196-ADDITORS	17,009	14,693	17,768	237,046	237,046	386,777	(149,731)	386,777	237,046	298,229
199-GENERAL - OTHER	0	0	22,754	38,396	38,396	37,540	856	37,540	38,396	54,158
201-PARISH PRISONERS	0	0	0	0	0	0	0	0	0	0
501-PARKS & GARDENS	16,219	4,992	35,739	185,433	185,433	243,189	(57,756)	243,189	185,433	183,790
502-DORSEY PARK	0	0	0	0	0	0	0	0	0	0
522-SPORT OFFICIALS	0	0	0	0	0	0	0	0	0	0
524-GRAND BOIS PARK	4,531	3,439	5,592	87,592	87,592	96,645	(9,053)	96,645	87,592	112,641
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0	52,000
TOTAL EXPENSES	39,758	23,124	81,873	548,467	548,467	764,151	(215,684)	764,151	548,467	700,758
EXCESS OF REVENUES OVER EXPENSES	7,129	4,813	49,638	66,921	66,921	283,601	216,680	283,601	66,921	132,205
FUND BALANCE:										
BEGINNING OF YEAR				293,605	293,605			293,605		
END OF YEAR				226,684	226,684			10,004		

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY			CURRENT DEC	ACTUAL	Y E A R - T O - D A T E			%	RE DEV	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PREV-2 OCT	PREV-1 NOV	ACTUAL			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:															
TAKES & SPECIAL ASSHT.	0	0	0	46	46	0	46-	20.7	N/B	0	46	0	0	0	
INTERGOVERNMENTAL	0	0	7,524	51,978	51,978	65,519	13,541-			65,519	51,978	69,396	133,220	2	
MISCELLANEOUS REVENUE	0	0	0	2	2	0	2-			0	2	2	2	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0			0	0	0	0	0	
TOTAL REVENUES	0	0	7,524	52,026	52,026	65,519	13,493	20.6		65,519	52,026	69,398	133,222		
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
207-LCLE - ARRA	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
208-JAG 2010 AWARD	0	0	0	19,629	19,629	19,591	38-	-2-	DVR	19,591	19,629	13,612	2,811	0	
209-BJP HURRICANE RELIEF	0	0	0	0	0	0	0		N/B	0	0	0	13,994	0	
210-JAG 2007 AWARD	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
211-POLICE	0	0	0	9,716	9,716	9,624	92-	1.0-	DVR	9,624	9,716	20,481	10,482	0	
212-2009 JAG AWARD	0	0	0	0	0	0	0		N/B	0	0	0	15,202	0	
213-JAG 2012 AWARD	0	0	0	15,263	15,263	15,239	24-	-2-	DVR	15,239	15,263	8,047	0	0	
216-JAG 2013	0	0	7,525	7,525	7,525	21,064	13,539	64.3		21,064	7,525	0	0	0	
621-ARRA/STIMULUS	0	0	0	0	0	0	0		N/B	0	0	18,742	101,213	0	
TOTAL EXPENSES	0	0	7,525	52,133	52,133	65,518	13,385	20.4		65,518	52,133	71,284	133,220		
EXCESS OF REVENUES OVER EXPENSES	0	0	1-	107-	107-	1	108		N/B	1	107-	1,886-	2		
FUND BALANCE:															
BEGINNING OF YEAR						4,946				4,946					
END OF YEAR						4,839				4,947					

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY			CURRENT DEC	ACTUAL	Y E A R - T O - D A T E			%	RE DEV	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PREV-2 OCT	PREV-1 NOV	ACTUAL			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:															
INTERGOVERNMENTAL	0	0	100,000	1,442,131	1,442,131	1,439,710	2,421-	-2-	DVR	1,439,710	1,442,131	918,653	305,881	0	
MISCELLANEOUS REVENUE	43	23	22	594	594	0	594-		N/B	0	594	1,474	280	0	
TOTAL REVENUES	43	23	100,022	1,442,725	1,442,725	1,439,710	3,015-	-2-	DVR	1,439,710	1,442,725	920,127	306,161	0	
EXPENSES:															
669-LA TOURISM RECOVERY PCN	75,711	440,163	7,119	906,397	906,397	939,710	33,313	3.5	DVR	939,710	906,397	920,124	306,160	0	
669-BP - PRODUCTION GRANT	25,088	205,438	0,479	536,328	536,328	500,000	36,328-	7.3-	N/B	500,000	536,328	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0			0	0	0	0	0	
TOTAL EXPENSES	101,599	645,601	15,598	1,442,725	1,442,725	1,439,710	3,015-	-2-	DVR	1,439,710	1,442,725	920,124	306,160	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	84,424	0	0	0	0		N/B	0	0	3	1	0	
FUND BALANCE:															
BEGINNING OF YEAR						0				0					
END OF YEAR						0				0					

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	REVENUES			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS	2011
	PRIO-2	PRIO-1	CURRNT	ACTUAL		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
	NOV	NOV	DEC												
REVENUES:															
INTERGOVERNMENTAL CHARGE FOR SERVICES	0	0	14,539	58,226	58,226	48,000	10,226-	21.3-	DVR	48,000	58,226	47,994	45,230		
FINES & FORFEITURES	3-	0	100	234	234	0	234-		N/B	0	234	162	158		
MISCELLANEOUS REVENUE	23,178	15,929	41,098	302,504	302,504	271,000	31,504-	11.6-	DVR	271,000	302,504	294,616	293,777		
OPERATING TRANSFERS IN	17	0	1,599-	428	428	0	428-		N/B	0	428	2,231	94-		
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	7,000	0		
TOTAL REVENUES	64,694	57,433	95,642	859,435	859,435	817,043	42,392-	5.2-	DVR	817,043	859,435	850,046	837,114		
EXPENSES:															
127-CITY MARSHAL'S OFFICE	79,796	48,305	115,357	899,367	899,367	926,244	26,877	2.9		926,244	899,367	910,462	810,672		
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0		
TOTAL EXPENSES	79,796	48,305	115,357	899,367	899,367	926,244	26,877	2.9		926,244	899,367	910,462	810,672		
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 209 - MARSHAL'S FUND	15,100-	9,128	19,715-	39,932-	39,932-	109,201-	69,269-		N/B	109,201-	39,932-	60,416-	26,442		
FUND BALANCE: BEGINNING OF YEAR					239,185					239,185					
END OF YEAR					199,259					129,984					

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	REVENUES			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS	2011
	PRIO-2	PRIO-1	CURRNT	ACTUAL		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
	NOV	NOV	DEC												
REVENUES:															
TAXES & SPECIAL ASSMT.	0	0	0	2,684	2,684	0	2,684-		N/B	0	2,684	0	0		
INTERGOVERNMENTAL	0	0	0	225,000	225,000	225,000	0	0		225,000	225,000	250,000	250,000		
MISCELLANEOUS REVENUE	15	0	1,299-	351	351	0	351-		N/B	0	351	1,342	0		
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0		
TOTAL REVENUES	15	0	1,299-	228,035	228,035	225,000	3,035-	1.3-	DVR	225,000	228,035	251,342	250,000		
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0		
808-G.I.S. MAPPING SYSTEM	0	0	0	0	0	0	0		N/B	0	0	0	0		
999-OPERATING TRANSFERS	25,000	0	0	250,000	250,000	225,000	25,000-	11.1-	DVR	225,000	250,000	250,000	250,000		
TOTAL EXPENSES	25,000	0	0	250,000	250,000	225,000	25,000-	11.1-	DVR	225,000	250,000	250,000	250,000		
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 210 - GIS TECH. FUND-ASSESSOR	24,985-	0	1,299-	21,965-	21,965-	0	21,965		N/B	0	21,965-	1,342	0		
FUND BALANCE: BEGINNING OF YEAR					202,466					202,466					
END OF YEAR					180,501					202,466					

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			%	RE*	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2	PRIO-1	CURRENT		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	2012 ACTUAL	
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B		0	0	48,870-	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B		0	0	48,870-	0
EXPENSES:													
193-PLANNING	0	0	0	0	0	0	0	N/B		0	0	0	0
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
622-HAZARD MITIGATION	0	0	0	0	0	0	0	N/B		0	0	0	0
623-IMP LILLYSBOIRE	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	N/B		0	0	48,870-	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			%	RE*	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2	PRIO-1	CURRENT		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	2012 ACTUAL	
REVENUES:													
INTERGOVERNMENTAL	0	8,815	8,815	35,260	35,260	35,260	0	0		35,260	35,260	35,260	35,260
CHARGE FOR SERVICES	14,700	0	34,388	164,383	164,383	100,000	84,383-	84.4	DVR	100,000	164,383	123,800	1,111,877
MISCELLANEOUS REVENUE	54	29	28	804	804	58	746-	1,286.2-	DVR	58	804	1,853	2,151
OTHER REVENUE	0	0	22	22	22	0	22-		N/B	0	22	0	0
OPERATING TRANSFERS IN	7,075	7,075	7,075	84,900	84,900	84,900	0	0		84,900	84,900	28,500	28,500
TOTAL REVENUES	21,829	15,919	50,240	305,369	305,369	220,218	85,151-	38.7	DVR	220,218	305,369	189,413	1,177,788
EXPENSES:													
301-COASTAL RESTORE/PRESERV	26,662	15,682	23,748	253,209	253,209	305,820	53,611	17.5		306,820	253,209	266,341	257,680
687-LOCAL COASTAL PRGR DEV.	0	0	0	0	0	0	0		N/B	0	0	0	0
688-HIL SPILL - 2010	0	0	0	0	0	24,213	24,213	100.0		24,213	0	11,474	18,135
689-JOB READINESS	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	937,475	937,475	937,475	0	0		937,475	937,475	0	0
TOTAL EXPENSES	26,662	15,682	23,748	1,190,684	1,190,684	1,268,508	77,824	6.1		1,268,508	1,190,684	277,815	275,815
EXCESS OF REVENUES OVER EXPENSES	4,833-	237	26,492	865,315-	865,315-	1,048,290-	162,975-		N/B	1,048,290-	865,315-	88,402-	901,973
FUND BALANCE:													
BEGINNING OF YEAR					1,096,937					1,096,937			
END OF YEAR					211,622					48,647			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	2011
	PRIO-2 ACT	PRIO-1 REV	CURRENT DEC	ACTUAL						TOTAL ACTUAL	PROJECTED		
REVENUES:													
INTERGOVERNMENTAL	15,303	0	2,277	40,996	40,996	0	40,996-	H/B	0	40,996	68,697	18,709	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	H/B	0	0	0	1,402	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL REVENUES	15,303	0	2,277	40,996	40,996	0	40,996-	H/B	0	40,996	68,697	20,111	
EXPENSES:													
193-PLANNING	0	0	0	0	0	0	0	H/B	0	0	0	0	
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0	
213-JAG 2012 BOND	0	0	0	0	0	0	0	H/B	0	0	0	0	
214-LISC YEAR LONG	0	0	0	0	0	0	0	H/B	0	0	0	0	
215-VICTIMS ASSISTANCE	0	0	2,096	10,296	10,296	0	10,296-	H/B	0	10,296	6,697	6,120	
216-JAG 2013	0	0	0	0	0	0	0	H/B	0	0	0	0	
217-COPS UNP	0	0	14,477	32,813	32,813	0	32,813-	H/B	0	32,813	63,117	1,623	
604-VOUCHERS PROGRAM	0	0	0	0	0	0	0	H/B	0	0	0	0	
621-ARRA/STIMULUS	0	0	0	0	0	0	0	H/B	0	0	0	21	
648-JAG OPTIUNS FOR INDEP	0	0	0	0	0	0	0	H/B	0	0	0	14,188	
649-DESCRIPTION-NOT ON FILE	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL EXPENSES	0	0	17,318	43,109	43,109	0	43,109-	H/B	0	43,109	69,814	21,952	
EXCESS OF REVENUES OVER EXPENSES	15,303	0	15,041-	2,113-	2,113-	0	2,113	H/B	0	2,113-	1,117-	1,841-	
FUND BALANCE:													
BEGINNING OF YEAR					13,097					13,097			
END OF YEAR					10,984					13,097			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	2011
	PRIO-2 ACT	PRIO-1 REV	CURRENT DEC	ACTUAL						TOTAL ACTUAL	PROJECTED		
REVENUES:													
INTERGOVERNMENTAL	39,850	45,000	2,434,137	2,683,987	2,683,987	5,997,790	3,313,803	55.3	5,997,790	2,683,987	1,569,856	2,534,924	
CHARGE FOR SERVICES	0	0	0	0	0	89,923	89,923	100.0	89,923	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL REVENUES	39,850	45,000	2,434,137	2,683,987	2,683,987	6,087,713	3,403,726	55.9	6,087,713	2,683,987	1,569,856	2,534,924	
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0	
624-HMGP 1603	221	265	100,082	523,777	523,777	627,045	103,268	16.5	627,045	523,777	124,913	8,914	
625-HMGP 1607-02	0	63	0	334	334	87,312	86,978	99.6	87,312	334	814	15,375	
626-HMGP 1607-109-0001	6	0	0	305	305	122,789	122,484	99.8	122,789	305	236,287	9,753	
627-ELEVATION 1603C-10	139,271	135,861	410,223	1,894,721	1,894,721	5,107,794	3,213,073	62.9	5,107,794	1,894,721	1,207,841	2,400,432	
686-LOCAL COASTAL PRGM BOND	0	0	0	0	0	0	0	H/B	0	0	0	0	
687-LOCAL COASTAL PRGM DEV.	0	0	0	0	0	0	0	H/B	0	0	0	0	
688-OIL SPILL - 2010	0	0	0	0	0	0	0	H/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL EXPENSES	139,498	136,109	510,305	2,419,137	2,419,137	5,944,940	3,525,803	59.3	5,944,940	2,419,137	1,569,855	2,434,474	
EXCESS OF REVENUES OVER EXPENSES	99,648-	91,189-	1,923,832	264,850	264,850	142,773	122,077-	H/B	142,773	264,850	1	100,450	
FUND BALANCE:													
BEGINNING OF YEAR					100,236					100,236			
END OF YEAR					365,086					243,009			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			
	PRIO-2 ACT	PRIO-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO 2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:													
INTERGOVERNMENTAL	2,877	2,877	5,094	34,501	34,501	34,267	234-	.7-	DVR	34,267	34,501	33,836	36,507
CHARGE FOR SERVICES	0	0	0	0	0	0	0		H/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		H/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL REVENUES	2,877	2,877	5,094	34,501	34,501	34,267	234-	.7-	DVR	34,267	34,501	33,836	36,507
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		H/B	0	0	0	0
601-BUNK HOUSE RM	2,240	2,288	4,765	27,465	27,465	28,495	1,030	3.6	H/B	28,495	27,465	26,527	29,599
624-IRMP 1603	0	0	0	0	0	0	0		H/B	0	0	0	0
688-DIL SPILL - 2010	0	0	0	0	0	0	0		H/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL EXPENSES	2,240	2,288	4,765	27,465	27,465	28,495	1,030	3.6		28,495	27,465	26,527	29,599
EXCESS OF REVENUES OVER EXPENSES	637	589	329	7,036	7,036	5,772	1,264-		H/B	5,772	7,036	7,309	6,908
FUND BALANCE:													
BEGINNING OF YEAR					39,033						39,033		
END OF YEAR					46,069						44,805		

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			
	PRIO-2 ACT	PRIO-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO 2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:													
INTERGOVERNMENTAL	202,866	208,685	412,734	2,493,590	2,493,590	2,621,780	128,190	4.9	H/B	2,621,780	2,493,590	2,032,092	3,122,036
CHARGE FOR SERVICES	8,574	0	4,920	25,730	25,730	0	25,730-		H/B	0	25,730	38,672	20,580
MISCELLANEOUS REVENUE	26	21	199-	153	153	0	153-		H/B	0	153	363	550
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL REVENUES	211,466	208,706	417,455	2,519,473	2,519,473	2,621,780	102,307	3.9		2,621,780	2,519,473	2,071,127	3,143,166
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		H/B	0	0	0	0
602-BCV PRIORITY 1 FAMILIES	0	0	0	0	0	0	0		H/B	0	0	0	0
603-FAMILY SELF SUFFICIENCY	2,479	2,415	14,974	43,478	43,478	39,285	4,193-	10.7-	DVR	39,285	43,478	32,382	38,686
604-VOUCHERS PROGRAM	227,529	215,271	328,558	2,547,830	2,547,830	2,637,648	89,818	3.4	H/B	2,637,648	2,547,830	2,641,967	2,398,904
TOTAL EXPENSES	230,008	217,686	343,532	2,591,308	2,591,308	2,676,933	85,625	3.2		2,676,933	2,591,308	2,674,349	2,437,590
EXCESS OF REVENUES OVER EXPENSES	18,542-	8,980-	73,923	71,835-	71,835-	55,153-	16,682		H/B	55,153-	71,835-	603,222-	705,576
FUND BALANCE:													
BEGINNING OF YEAR					269,728						269,728		
END OF YEAR					197,893						214,575		

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			PRIOR YEARS 2011
	PRIOR-2	PRIOR-1	CURRENT	ACTUAL							TOTAL AMT	PROJECTED	2012	
	- OCT -	- NOV -	- DEC -								BUDGETED	ACTUAL	ACTUAL	ACTUAL
REVENUES:														
INTERGOVERNMENTAL CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B		0	0	13,828	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	13,828	0
EXPENSES:														
600-DISASTER VOUCHER PRGM	0	0	0	0	0	0	0	0	N/B		0	0	0	0
602-HCV PRIORITY 1 FAMILIES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 220 - HUD ASSIST PORTABILITY	0	0	0	0	0	0	0	0	N/B		0	0	13,828	0
FUND BALANCE:														
BEGINNING OF YEAR					13,828						13,828			
END OF YEAR					13,828						13,828			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			PRIOR YEARS 2011
	PRIOR-2	PRIOR-1	CURRENT	ACTUAL							TOTAL AMT	PROJECTED	2012	
	- OCT -	- NOV -	- DEC -								BUDGETED	ACTUAL	ACTUAL	ACTUAL
REVENUES:														
INTERGOVERNMENTAL CHARGE FOR SERVICES	14,476	15,041	22,202	114,072	114,072	127,670	13,598	10.7			127,670	114,072	127,076	126,835
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B		0	0	48	0
TOTAL REVENUES	14,476	15,041	22,202	114,072	114,072	127,670	13,598	10.7			127,670	114,072	127,124	126,835
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0
402-SUMMER FEEDING PROGRAM	0	0	0	0	0	0	0	0	N/B		0	0	0	0
403-HEAD START	20,769	0	30,949	114,113	114,113	127,670	13,557	10.6			127,670	114,113	126,583	126,246
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	20,769	0	30,949	114,113	114,113	127,670	13,557	10.6			127,670	114,113	126,583	126,246
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 221 - DEPT OF EDUCATION	6,293-	15,041	0,747-	41-	41-	0	41	N/B			0	41-	541	589
FUND BALANCE:														
BEGINNING OF YEAR					18,041						18,041			
END OF YEAR					18,000						18,041			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX HK	FOR YEAR 2013			
	* PRIOR-2 * OCT -	* PRIOR-1 * NOV -	* CURRENT * DEC -	* ACTUAL							* TOTAL AMT BUDGETED	* PROJECTED ACTUAL	* PRIOR 2012	* YEARS 2011
REVENUES:														
INTERGOVERNMENTAL	0	0	0	0	0	0	0		H/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		H/B		0	0	373	81-
TOTAL REVENUES	0	0	0	0	0	0	0		H/B		0	0	373	81-
EXPENSES:														
600-DISASTER VOUCHER PRGM.	0	0	0	0	0	0	0		H/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		H/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 224 - FEMA - DMAP	0	0	0	0	0	0	0		H/B		0	0	373	81-
FUND BALANCE:														
BEGINNING OF YEAR					131,408						131,408			
END OF YEAR					131,408						131,408			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX HK	FOR YEAR 2013			
	* PRIOR-2 * OCT -	* PRIOR-1 * NOV -	* CURRENT * DEC -	* ACTUAL							* TOTAL AMT BUDGETED	* PROJECTED ACTUAL	* PRIOR 2012	* YEARS 2011
REVENUES:														
INTERGOVERNMENTAL	212,629	0	385,274	825,889	825,889	1,976,457	1,150,568	58.2			1,976,457	825,889	688,295	1,134,007
CHARGE FOR SERVICES	2,023-	6,747	347	34,389	34,389	0	34,389-		H/B		0	34,389	49,166	29,637
FINES & FORFEITURES	0	0	0	15	15	0	15-		H/B		0	15	195	90
MISCELLANEOUS REVENUE	301	295	923	6,388	6,388	0	6,388-		H/B		0	6,388	10,900	9,088
UTILITY REVENUE	0	0	0	0	0	0	0		H/B		0	0	0	0
OTHER REVENUE	0	0	54	54	54	0	54-		H/B		0	54	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B		0	0	114,415	0
TOTAL REVENUES	218,907	7,042	386,598	866,735	866,735	1,976,457	1,109,722	56.1			1,976,457	866,735	862,971	1,172,822
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		H/B		0	0	0	0
613-CDBG ADMINISTRATION	18,719	12,955	14,439	178,650	178,650	192,290	13,640	7.1			192,290	178,650	183,086	224,596
618-CDBG PROJECTS	0	1,200-	0	0	0	0	0		H/B		0	0	9,789	21,424
619-CDBG HOUSING RENOV	84,863	62,306	87,520	776,721	776,721	1,875,335	1,098,614	58.6			1,875,335	776,721	547,779	709,875
620-T & TR (PA4120)	0	0	0	0	0	0	0		H/B		0	0	0	0
621-ARRA/STIMULUS	0	0	0	0	0	0	0		H/B		0	0	0	0
999-OPERATING TRANSFERS	111,904	1,400	10,519	140,224	140,224	140,224	0	.0			140,224	140,224	133,676	154,942
TOTAL EXPENSES	215,486	75,461	112,479	1,095,594	1,095,594	2,207,849	1,112,255	50.4			2,207,849	1,095,594	904,214	1,202,016
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 225 - HOUSING/URBAN DEV GRANT	4,579-	68,419-	274,119	228,859-	228,859-	231,392-	2,533-		H/B		231,392-	228,859-	41,243-	29,194-
FUND BALANCE:														
BEGINNING OF YEAR					344,581						344,581			
END OF YEAR					115,722						113,189			

201312	MONTHLY ACTIVITY				ACTUAL	Y E A R - T O - D A T E			% REVENUE	FOR YEAR 2013				
	PREV-2 - OCT	PREV-1 - NOV	CURRENT - DEC			TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:														
INTERGOVERNMENTAL	130,212	35	1,446,751	2,215,027	2,215,027	7,309,370	5,094,343	69.7	7,309,370	2,215,027	1,285,085	3,941,610		
TOTAL REVENUES	130,212	35	1,446,751	2,215,027	2,215,027	7,309,370	5,094,343	69.7	7,309,370	2,215,027	1,285,085	3,941,610		
EXPENSES:														
640-SHL 002 & 014	146,965	248,576	486,342	2,132,449	2,132,449	7,282,889	5,150,440	70.7	7,282,889	2,132,449	1,296,565	3,941,609		
TOTAL EXPENSES	146,965	248,576	486,342	2,132,449	2,132,449	7,282,889	5,150,440	70.7	7,282,889	2,132,449	1,296,565	3,941,609		
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 227 - SEVERE REPETITIVE LOSS	16,753-	248,541-	960,409	82,578	82,578	26,481	56,097-	N/B	26,481	82,578	11,480-	1		
FUND BALANCE:														
BEGINNING OF YEAR					11,481-				11,481-					
END OF YEAR					71,097				15,000					

201312	MONTHLY ACTIVITY				ACTUAL	Y E A R - T O - D A T E			% REVENUE	FOR YEAR 2013			
	PREV-2 - OCT	PREV-1 - NOV	CURRENT - DEC			TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL
REVENUES:													
INTERGOVERNMENTAL	0	2,936	87,637	254,214	254,214	147,167	107,047-	72.7-	147,167	254,214	103,233	426,321	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL REVENUES	0	2,936	87,637	254,214	254,214	147,167	107,047-	72.7-	147,167	254,214	103,233	426,321	
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0	
321-ROAD LIGHTING	0	0	0	0	0	0	0	N/B	0	0	0	0	
608-FIRST TIME HOME BUYERS	0	0	0	0	0	0	0	N/B	0	0	0	0	
609-LINEUP HEATH	0	0	0	0	0	0	0	N/B	0	0	0	0	
610-LINEUP HEATHER	28,820	27,596	23,221	238,689	238,689	124,730	113,959-	91.4-	124,730	238,689	103,213	25,067	
614-DHAP - IKE	0	0	0	0	0	0	0	N/B	0	0	0	0	
621-ARBA-STIMULUS	83	24	107-	15,523	15,523	22,437	6,914	30.8	22,437	15,523	4	401,239	
TOTAL EXPENSES	28,903	27,620	23,114	254,212	254,212	147,167	107,045-	72.7-	147,167	254,212	103,217	426,306	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 228 - DEPT OF ENERGY	28,903-	24,684-	64,523	2	2	0	2-	N/B	0	2	16	15	
FUND BALANCE:													
BEGINNING OF YEAR					0				0				
END OF YEAR					2				0				

201312	MONTHLY ACTIVITY				Y E A R - T O T A L			Z REX DEV	FOR YEAR 2013			
	PRIO-2 ACT	PRIO-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO-2012 ACTUAL	YEARS 2011
REVENUES:												
INTERGOVERNMENTAL CHARGE FOR SERVICES	28,391	33,047	33,672	289,281	289,281	321,856	32,575	10.1	321,856	289,281	346,846	361,324
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0
TOTAL REVENUES	28,391	33,047	33,672	289,281	289,281	321,856	32,575	10.1	321,856	289,281	346,846	361,324
EXPENSES:												
193-PLANNING	0	0	0	0	0	0	0	H/B	0	0	0	0
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0
443-DEP - RECYCLING	0	0	0	0	0	0	0	H/B	0	0	0	0
621-ARRA/STIMULUS	0	0	0	0	0	0	0	H/B	0	0	0	0
642-CSBG - ADMINISTRATION	4,107	2,779	4,813	54,298	54,298	64,371	10,073	15.6	64,371	54,298	67,182	97,376
643-CSBG - PROGRAMS	19,725	12,318	14,944	234,992	234,992	257,485	22,493	8.7	257,485	234,992	279,647	263,929
644-CSBG ADMINISTRATION	0	0	0	0	0	0	0	H/B	0	0	0	0
645-CSBG PROGRAMS	0	0	0	0	0	0	0	H/B	0	0	0	0
647-COHN SVC HOMELESS GRANT	0	0	0	0	0	0	0	H/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	H/B	0	0	0	0
TOTAL EXPENSES	23,836	15,097	17,757	289,290	289,290	321,856	32,566	10.1	321,856	289,290	346,829	361,305
EXCESS OF REVENUES OVER EXPENSES	4,555	17,950	13,915	9-	9-	0	9	H/B	0	9-	17	19
FUND BALANCE:												
BEGINNING OF YEAR					12					12		
END OF YEAR					3					12		

201312	MONTHLY ACTIVITY				Y E A R - T O T A L			Z REX DEV	FOR YEAR 2013			
	PRIO-2 ACT	PRIO-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO-2012 ACTUAL	YEARS 2011
REVENUES:												
INTERGOVERNMENTAL CHARGE FOR SERVICES	28,064	0	323-	791,781	791,781	816,500	24,719	3.0	816,500	791,781	904,005	959,026
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	H/B	0	0	264	57-
TOTAL REVENUES	28,064	0	323-	791,781	791,781	816,500	24,719	3.0	816,500	791,781	904,269	958,969
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0
632-LINEAP HURRICANE CRISIS	0	0	0	0	0	0	0	H/B	0	0	0	0
633-TARP EMERGENCY ASSISTANCE	0	0	0	0	0	0	0	H/B	0	0	0	0
634-TARP IRE TRP	0	0	0	0	0	0	0	H/B	0	0	0	0
635-LINEA	0	0	0	0	0	0	0	H/B	0	0	0	0
636-SUPPLEMENTAL GRANT PRNG	0	0	0	0	0	0	0	H/B	0	0	0	0
637-LINEA - LINEAP	0	0	0	0	0	0	0	H/B	0	0	0	0
639-FISCAL YR 2006 ANARD	5,636	5,536	5,407	794,468	794,468	816,500	22,032	2.7	816,500	794,468	851,140	925,408
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	H/B	0	0	0	0
TOTAL EXPENSES	5,636	5,536	5,407	794,468	794,468	816,500	22,032	2.7	816,500	794,468	851,140	925,408
EXCESS OF REVENUES OVER EXPENSES	22,428	5,536-	5,730-	2,687-	2,687-	0	2,687	H/B	0	2,687-	53,129	33,561
FUND BALANCE:												
BEGINNING OF YEAR					135,027					135,027		
END OF YEAR					132,340					135,027		

201312	MONTHLY ACTIVITY				TOTAL			Z DEV	REX	FOR YEAR 2013			
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL	ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	PROJECTED ACTUAL	PRIO 2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:													
INTERGOVERNMENTAL	614,013	67,825	620,376	1,526,604	1,526,604	12,249,227	10,722,623	87.5		12,249,227	1,526,604	4,198,998	4,422,984
CHARGE FOR SERVICES	0	0	0	0	0	0	0		H/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		H/B	0	0	0	0
OPERATING TRANSFERS IN	530,363	0	1,060,726	530,363	530,363	530,363	0	.0		530,363	530,363	270,910	93,737
TOTAL REVENUES	83,650	67,825	1,681,102	2,056,967	2,056,967	12,779,590	10,722,623	83.9		12,779,590	2,056,967	4,469,908	4,516,721
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		H/B	0	0	0	510
411-HNGP 1786-01	36,224	86,532	29,279	598,491	598,491	4,561,729	3,963,238	86.9		4,561,729	598,491	2,293,470	2,471,267
414-HNGP 1786-02	0	7,500	0	7,989	7,989	267,344	259,355	97.0		267,344	7,989	8,567	8,392
415-HNGP 1786-03	42,162	30,939	267,774	907,588	907,588	6,614,819	5,707,231	86.3		6,614,819	907,588	1,954,461	1,961,432
416-HNGP 1786-04	0	11,250	0	12,421	12,421	1,606,608	1,594,187	99.2		1,606,608	12,421	18,640	0
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0		H/B	0	0	0	0
441-SOLID WASTE SERVICES	0	0	0	0	0	0	0		H/B	0	0	0	0
648-JOB OPTIONS FOR INDEP	0	0	0	0	0	0	0		H/B	0	0	0	0
649-DESCRIPTION-NOT IN FILE	0	0	0	0	0	0	0		H/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL EXPENSES	78,386	136,221	297,053	1,526,489	1,526,489	13,050,500	11,524,611	88.3		13,050,500	1,526,489	4,275,138	4,440,581
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 231 - HNGP - GUSTAV (1786)	5,264	68,396	1,384,049	530,478	530,478	270,910	801,389		H/B	270,910	530,478	194,770	76,140
FUND BALANCE:													
BEGINNING OF YEAR					270,910						270,910		
END OF YEAR					801,388						0		

201312	MONTHLY ACTIVITY				TOTAL			Z DEV	REX	FOR YEAR 2013			
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL	ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	PROJECTED ACTUAL	PRIO 2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	0	0		H/B	0	0	1,196,818	510,131
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		H/B	0	0	382	83
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		H/B	0	0	1,197,200	510,048
EXPENSES:													
614-DHAP - IKE	335	0	98	2,084	2,084	0	2,084		H/B	0	2,084	107,040	407,634
615-DHAP IKE TO HCV COM	0	0	0	0	0	0	0		H/B	0	0	0	0
634-DHAP IKE TRP	0	0	0	0	0	0	0		H/B	0	0	10,402	0
655-HOMELESS GRANT	0	0	0	0	0	0	0		H/B	0	0	0	0
662-ADMINISTRATION	0	0	0	0	0	0	0		H/B	0	0	0	0
663-OUTREACH & RECRUITMENT	0	0	0	0	0	0	0		H/B	0	0	0	0
664-EDUCATION/JOB TRAINING	0	0	0	0	0	0	0		H/B	0	0	0	0
665-LEADERSHIP DEV/SUPP SVC	0	0	0	0	0	0	0		H/B	0	0	0	0
666-JOB PLACEMENT	0	0	0	0	0	0	0		H/B	0	0	0	0
667-TRAINEE WAGES	0	0	0	0	0	0	0		H/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL EXPENSES	335	0	98	2,084	2,084	0	2,084		H/B	0	2,084	117,442	607,634
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 232 - DHAP - IKE	335	0	98	2,084	2,084	0	2,084		H/B	0	2,084	1,079,758	97,586
FUND BALANCE:													
BEGINNING OF YEAR					1,512,647						1,512,647		
END OF YEAR					1,510,563						1,512,647		

201312	***** MONTHLY ACTIVITY *****	***** Y E A R - T O - D A T E *****	***** Z % R E V D E V *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****							
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** TOTAL *****	***** BUDGETED *****	***** VARIANCE *****							
***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	***** ACTIVITY *****	***** BUDGETED *****							
REVENUES:												
INTERGOVERNMENTAL	0	0	0	219,262	219,262	254,648	35,386	13.9	254,648	219,262	27,632	1,716,038
CHARGE FOR SERVICES	0	0	0	0	0	0	0	R/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	R/B	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	R/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	R/B	0	0	0	0
TOTAL REVENUES	0	0	0	219,262	219,262	254,648	35,386	13.9	254,648	219,262	27,632	1,716,038
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	0	R/B	0	0	0	0
621-ARRA-STIMULUS	0	0	0	219,261	219,261	254,648	35,387	13.9	254,648	219,261	27,632	1,716,034
673-F F O Y005	0	0	0	0	0	0	0	R/B	0	0	0	0
676-METROPOLITAN	0	0	0	0	0	0	0	R/B	0	0	0	0
677-PUBLIC TRANSIT-PLANNING	0	0	0	0	0	0	0	R/B	0	0	0	0
678-SEC 5307 BUS ACQUISITION	0	0	0	0	0	0	0	R/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	R/B	0	0	0	0
TOTAL EXPENSES	0	0	0	219,261	219,261	254,648	35,387	13.9	254,648	219,261	27,632	1,716,034
EXCESS OF REVENUES OVER EXPENSES	0	0	0	1	1	0	1-	R/B	0	1	0	4
FUND BALANCE:												
BEGINNING OF YEAR	0											
END OF YEAR	1											

201312	***** MONTHLY ACTIVITY *****	***** Y E A R - T O - D A T E *****	***** Z % R E V D E V *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****							
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** TOTAL *****	***** BUDGETED *****	***** VARIANCE *****							
***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	***** ACTIVITY *****	***** BUDGETED *****							
REVENUES:												
INTERGOVERNMENTAL	0	4,060	52,618	86,189	86,189	101,203	15,014	14.8	101,203	86,189	75,738	305,142
CHARGE FOR SERVICES	0	0	0	0	0	0	0	R/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	250	250	250	0	0	250	250	0	0
OTHER REVENUE	0	0	330	330	330	0	330-	R/B	0	330	0	0
OPERATING TRANSFERS IN	111,255	1,255	1,255	125,065	125,065	125,065	0	0	125,065	125,065	125,065	117,000
TOTAL REVENUES	111,255	5,315	54,203	211,834	211,834	226,518	14,684	6.5	226,518	211,834	200,803	422,142
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	0	R/B	0	0	0	0
621-ARRA-STIMULUS	0	0	0	0	0	0	0	R/B	0	0	17,613	229,334
627-ELEVATOR 1603C-1d	0	0	0	0	0	0	0	R/B	0	0	0	0
628-ESSENTIAL SERVICES	514	514	514	6,558	6,558	7,813	1,255	16.1	7,813	6,558	7,643	7,140
629-SHELTER OPERATIONS	15,444	18,380	18,280	173,987	173,987	178,855	4,868	2.7	178,855	173,987	157,994	184,577
630-ARRA-GRANT REIMBURSE EXP	2,565	4,760	2,200	31,586	31,586	44,865	13,279	29.6	44,865	31,586	933	914
690-PLANNING	0	0	0	0	0	0	0	R/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	R/B	0	0	0	0
TOTAL EXPENSES	18,527	23,664	21,004	212,131	212,131	231,533	19,402	8.4	231,533	212,131	184,185	421,965
EXCESS OF REVENUES OVER EXPENSES	92,728	18,349-	33,199	297-	297-	5,015-	4,710-	R/B	5,015-	297-	16,618	177
FUND BALANCE:												
BEGINNING OF YEAR	32,755											
END OF YEAR	32,458											

201312	***** MONTHLY ACTIVITY ***** PRIOR-2 - OCT -	***** MONTHLY ACTIVITY ***** PRIOR-1 - NOV -	***** MONTHLY ACTIVITY ***** CURRENT - DEC -	***** MONTHLY ACTIVITY ***** ACTUAL	***** YEAR - T O - D A T E ***** TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	***** YEAR 2013 ***** TOTAL AMT BUDGETED	***** YEAR 2013 ***** PROJECTED ACTUAL	***** PRIOR 2012 ***** ACTUAL	***** YEARS ***** 2011 ACTUAL
REVENUES:												
INTERGOVERNMENTAL	75,311	0	4,888	470,684	470,684	1,015,562	544,878	53.7	1,015,562	470,684	279,330	331,237
CHARGE FOR SERVICES	4,252	2,173	6,339	47,860	47,860	40,000	7,860	19.7	40,000	47,860	100,579	50,620
MISCELLANEOUS REVENUE	505	212	791	5,265	5,265	0	5,265	R/B	0	5,265	5,367	1,183
OPERATING TRANSFERS IN	3,358	3,358	3,358	40,297	40,297	40,297	0	0	40,297	40,297	7,747	7,747
TOTAL REVENUES	83,426	5,743	15,376	564,106	564,106	1,095,859	531,753	48.5	1,095,859	564,106	393,023	390,787
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	0	R/B	0	0	0	0
605-HOME ADMINISTRATION	2,048	3,302	3,609	33,966	33,966	34,707	741	2.1	34,707	33,966	49,281	48,004
606-HOME/TECHNICAL ASST.	0	0	0	102,778	102,778	147,199	44,421	30.2	147,199	102,778	47,675	86,366
607-HOME PROJECTS	5,904	4,569	4,005	374,647	374,647	871,687	497,040	57.0	871,687	374,647	288,950	296,150
608-FIRST TIME HOME BUYERS	1	0	200	43,310	43,310	0	43,310	R/B	0	43,310	0	0
611-CDBG ADMINISTRATION	0	0	0	0	0	0	0	R/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	R/B	0	0	0	0
TOTAL EXPENSES	7,953	7,871	7,854	534,701	534,701	1,053,593	498,892	47.4	1,053,593	534,701	385,906	430,500
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 235 - HOME INVEST PARTNERSHIP	75,473	2,128	7,522	9,405	9,405	42,266	32,861	R/B	42,266	9,405	7,117	39,713
FUND BALANCE: BEGINNING OF YEAR					239,556				239,556			
END OF YEAR					248,961				281,822			

201312	***** MONTHLY ACTIVITY ***** PRIOR-2 - OCT -	***** MONTHLY ACTIVITY ***** PRIOR-1 - NOV -	***** MONTHLY ACTIVITY ***** CURRENT - DEC -	***** MONTHLY ACTIVITY ***** ACTUAL	***** YEAR - T O - D A T E ***** TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	***** YEAR 2013 ***** TOTAL AMT BUDGETED	***** YEAR 2013 ***** PROJECTED ACTUAL	***** PRIOR 2012 ***** ACTUAL	***** YEARS ***** 2011 ACTUAL
REVENUES:												
INTERGOVERNMENTAL	0	0	27	799	799	7,589	6,790	89.5	7,589	799	8,638	6,466
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	R/B	0	0	0	0
TOTAL REVENUES	0	0	27	799	799	7,589	6,790	89.5	7,589	799	8,638	6,466
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	0	R/B	0	0	0	0
639-FISCAL YR 2006 ANARD	0	0	0	0	0	0	0	R/B	0	0	0	0
696-RENT/EMERGENCY SHELTER	133	0	0	798	798	7,589	6,791	89.5	7,589	798	8,634	6,470
TOTAL EXPENSES	133	0	0	798	798	7,589	6,791	89.5	7,589	798	8,634	6,470
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 236 - FEMA EMER FOOD/SHELTER	133	0	27	1	1	0	1	R/B	0	1	4	4
FUND BALANCE: BEGINNING OF YEAR					4				4			
END OF YEAR					5				4			

201312	MONTHLY ACTIVITY				Y E A R	T O T A L	B U D G E T E D	V A R I A N C E	%	R E M	F O R Y E A R 2 0 1 3			P R I O R Y E A R S	
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L							T O T A L	A B S	P R O J E C T E D	2 0 1 2	2 0 1 1
	NOV	NOV	DEC	ACTUAL	ACTIVITY	BUDGETED	VARIANCE	DEV	AKM	BUDGETED	ACTUAL	ACTUAL	ACTUAL	ACTUAL	
REVENUES:															
INTERGOVERNMENTAL	120,572	64,078	251,605	1,070,664	1,070,664	3,665,913	2,595,249	70.8		3,665,913	1,070,664	1,149,852	1,748,602		
CHARGE FOR SERVICES	12,696	14,354	22,321	160,533	160,533	120,000	40,533	33.8	DUR	120,000	160,533	174,026	166,883		
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		R/B	0	0	229	137		
OTHER REVENUE	0	0	3,130	7,417	7,417	0	7,417		R/B	0	7,417	11,266	30,049		
OPERATING TRANSFERS IN	46,597	46,597	46,597	539,381	539,381	559,163	218		DUR	559,163	539,381	516,722	364,514		
TOTAL REVENUES	179,865	125,022	323,653	1,797,995	1,797,995	4,345,076	2,547,081	58.6		4,345,076	1,797,995	1,852,095	2,310,185		
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0		R/D	0	0	0	0		
673-FT & BODS	0	0	0	0	0	0	0		R/B	0	0	0	0		
677-PUBLIC TRANSIT-PLANNING	7,408	0	0	15,355	15,355	120,102	104,747	87.2		120,102	15,355	20,541	21,398		
678-SEC 5307 BUS ACQUISITION	0	5,211	22,108	27,319	27,319	160,208	132,889	82.9		160,208	27,319	35,484	2,836		
679-JARC PROGRAM	0	0	0	0	0	0	0		R/B	0	0	115,861	243,811		
690-PLANNING	10,353	14,635	9,047	173,712	173,712	1,462,105	1,288,393	88.1		1,462,105	173,712	292,920	730,495		
691-OPERATION/GENERAL ADMIN	16,032	15,793	5,630	172,607	172,607	415,331	242,724	58.4		415,331	172,607	168,939	146,422		
692-VEHICLE OPERATIONS	50,456	81,362	73,055	775,020	775,020	1,746,116	971,096	55.6		1,746,116	775,020	692,252	828,020		
693-VEHICLE MAINTENANCE	35,581	23,730	13,098	413,419	413,419	916,074	502,655	54.9		916,074	413,419	305,651	280,943		
694-ROR VEHICLE MAINTENANCE	5,451	3,120	1,286	66,610	66,610	250,860	184,250	73.4		250,860	66,610	64,292	60,612		
TOTAL EXPENSES	125,291	143,851	124,224	1,644,042	1,644,042	5,070,796	3,426,754	67.6		5,070,796	1,644,042	1,695,942	2,313,757		
EXCESS OF REVENUES OVER EXPENSES	54,574	10,822	199,429	153,953	153,953	725,720	879,673		R/B	725,720	153,953	156,153	3,572		
FUND BALANCE:															
BEGINNING OF YEAR					1,139,518					1,139,518					
END OF YEAR					1,293,471					413,798					

201312	MONTHLY ACTIVITY				Y E A R	T O T A L	B U D G E T E D	V A R I A N C E	%	R E M	F O R Y E A R 2 0 1 3			P R I O R Y E A R S	
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L							T O T A L	A B S	P R O J E C T E D	2 0 1 2	2 0 1 1
	NOV	NOV	DEC	ACTUAL	ACTIVITY	BUDGETED	VARIANCE	DEV	AKM	BUDGETED	ACTUAL	ACTUAL	ACTUAL		
REVENUES:															
INTERGOVERNMENTAL	76,507	20,402	78,195	203,199	203,199	472,239	269,040	57.0		472,239	203,199	154,864	54,102		
CHARGE FOR SERVICES	2,784	1,338	4,055	20,610	20,610	10,000	10,610	106.1	DUR	10,000	20,610	16,702	2,457		
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0		
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		R/B	0	0	24	32		
TOTAL REVENUES	79,291	21,740	82,250	223,815	223,815	482,239	258,424	53.6		482,239	223,815	171,590	56,591		
EXPENSES:															
638-HIGH ST. PROGRAM	0	0	0	0	0	0	0		R/B	0	0	0	0		
639-FISCAL YR 2006 AMAND	0	0	0	0	0	0	0		R/B	0	0	0	0		
662-ADMINISTRATION	0	0	0	0	0	0	0		R/B	0	0	0	0		
663-OUTREACH & RECRUITMENT	0	0	0	0	0	0	0		R/B	0	0	0	0		
664-EDUCATION/JOB TRAINING	0	0	0	0	0	0	0		R/B	0	0	0	0		
665-LEADERSHIP DEV/SUPP SVC	0	0	0	0	0	0	0		R/B	0	0	0	0		
666-JOB PLACEMENT	0	0	0	0	0	0	0		R/B	0	0	0	0		
667-TRAINEE WAGES	0	0	0	0	0	0	0		R/B	0	0	0	0		
677-PUBLIC TRANSIT-PLANNING	0	0	0	0	0	1,783	1,783	100.0		1,783	0	0	0		
690-PLANNING	2,179	0	4,077	14,101	14,101	11,497	2,604	22.6	DUR	11,497	14,101	11,396	2,704		
691-OPERATION/GENERAL ADMIN	3,531	0	11,498	29,019	29,019	29,181	162		DUR	29,181	29,019	24,185	5,993		
692-VEHICLE OPERATIONS	2,947	0	2,762	13,894	13,894	6,872	7,022	102.2		6,872	13,894	10,479	7,799		
693-VEHICLE MAINTENANCE	3,868	0	23,833	46,335	46,335	49,469	3,134	6.3		49,469	46,335	28,828	16,264		
694-ROR VEHICLE MAINTENANCE	1,391	0	4,902	11,276	11,276	14,904	3,628	24.3		14,904	11,276	8,641	901		
790-DIRECT PLANNING	0	0	0	14,954	14,954	90,624	75,670	83.5		90,624	14,954	20,973	4,274		
791-DIRECT GENERAL ADMIN	54	0	0	561	561	0	561		R/B	0	561	714	33		
792-DIRECT GEN OPERATION	10,936	9,435	8,279	86,095	86,095	249,208	163,113	65.5		249,208	86,095	63,701	20,906		
793-DIRECT GEN PREV MAINT	0	61	250	7,581	7,581	20,869	13,288	73.4		20,869	7,581	2,643	3,052		
794-DIRECT MAINTEN PREV MAINT	0	0	0	0	0	250	250	100.0		250	0	0	1,640		
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	0		
TOTAL EXPENSES	24,436	9,496	55,601	223,816	223,816	482,238	258,422	53.6		482,238	223,816	171,560	56,566		
EXCESS OF REVENUES OVER EXPENSES	54,855	12,244	26,649	1	1	1	2		R/B	1	1	30	25		
FUND BALANCE:															
BEGINNING OF YEAR					1-					1-					
END OF YEAR					2-					0					

201312	MONTHLY ACTIVITY				Y E A R - T O - D A Y E			%	R E M	F O R Y E A R 2 0 1 3			
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L	T O T A L	B U D G E T E D	V A R I A N C E			T O T A L A M T	P R O J E C T E D	P R I O R	Y E A R S
	M - O C T -	- N O V -	- D E C -		A C T I V I T Y			D E V	N K M	M U D G E T E D	A C T U A L		A C T U A L
REVENUES:													
INTERGOVERNMENTAL	99,399	0	328,669	1,285,995	1,285,995	1,323,114	37,119	2.8		1,323,114	1,285,995	1,317,573	1,310,360
CHARGE FOR SERVICES	0	0	0	0	0	0	0		H/B	0	0	0	2,711
MISCELLANEOUS REVENUE	0	0	0	74	74	0	74-		H/B	0	74	75	0
OTHER REVENUE	0	0	345	345	345	0	345-		H/B	0	345	2,709	13
OPERATING TRANSFERS IN	35,319	34,819	43,925	430,980	430,980	423,234	7,746-	1.8-	DUR	423,234	430,980	423,234	430,718
TOTAL REVENUES	134,718	34,819	372,939	1,717,394	1,717,394	1,746,348	28,954	1.7		1,746,348	1,717,394	1,743,591	1,743,802
EXPENSES:													
193-PLANNING	134,356	78,409	73,015	1,095,855	1,095,855	1,112,871	17,016	1.5		1,112,871	1,095,855	1,113,667	1,170,323
620-T & TA (PA4120)	373	3,081	2,037	19,478	19,478	19,478	0	0		19,478	19,478	11,520	16,041
621-ARRA/STIMULUS	0	0	0	0	0	0	0		H/B	0	0	0	0
658-HEAD START ADMIN.	13,846	9,841	9,993	170,663	170,663	190,765	20,102	10.5		190,765	170,663	192,607	158,743
659-HEAD START PROGRAM	49,978	27,433	46,230	430,979	430,979	423,234	7,745-	1.8-	DUR	423,234	430,979	433,132	388,768
691-OPERATION/GENERAL ADMIN	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL EXPENSES	198,553	110,764	131,275	1,716,975	1,716,975	1,746,348	29,373	1.7		1,746,348	1,716,975	1,750,926	1,733,875
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 239 - HUD HEAD START PROGRAM	63,835-	83,949-	241,664	419	419	0	419-		H/B	0	419	7,335-	9,927
FUND BALANCE:													
BEGINNING OF YEAR					85,688					85,688			
END OF YEAR					86,107					85,688			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A Y E			%	R E M	F O R Y E A R 2 0 1 3			
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L	T O T A L	B U D G E T E D	V A R I A N C E			T O T A L A M T	P R O J E C T E D	P R I O R	Y E A R S
	M - O C T -	- N O V -	- D E C -		A C T I V I T Y			D E V	N K M	M U D G E T E D	A C T U A L		A C T U A L
REVENUES:													
INTERGOVERNMENTAL	15,927	55,713	73,614	1,218,261	1,218,261	1,235,905	17,644	1.4		1,235,905	1,218,261	284,737	273,699
CHARGE FOR SERVICES	0	0	0	0	0	0	0		H/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	1	1	0	1-		H/B	0	1	68	0
OTHER REVENUE	0	0	3,410	3,410	3,410	0	3,410-		H/B	0	3,410	0	0
OPERATING TRANSFERS IN	5,158	5,158	5,158	61,892	61,892	61,892	0	0		61,892	61,892	61,691	45,727
TOTAL REVENUES	21,085	60,871	82,182	1,283,564	1,283,564	1,297,797	14,233	1.1		1,297,797	1,283,564	346,496	319,426
EXPENSES:													
621-ARRA/STIMULUS	0	555,054	0	920,325	920,325	950,905	30,580	3.2		950,905	920,325	0	9,413
640-SRL 002 & 014	0	0	0	0	0	0	0		H/B	0	0	0	0
650-PLANNING	0	0	200-	62,113	62,113	61,742	371-	6-	DUR	61,742	62,113	61,628	56,142
691-OPERATION/GENERAL ADMIN	0	55,713	73,614	298,057	298,057	285,150	12,907-	4.5-	DUR	285,150	298,057	284,868	264,478
692-VEHICLE OPERATIONS	0	0	0	0	0	0	0		H/B	0	0	0	0
693-VEHICLE MAINTENANCE	0	0	0	0	0	0	0		H/B	0	0	0	0
694-HDR VEHICLE MAINTENANCE	0	0	0	0	0	0	0		H/B	0	0	0	0
TOTAL EXPENSES	0	610,767	73,614	1,280,495	1,280,495	1,297,797	17,302	1.3		1,297,797	1,280,495	346,496	330,033
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 240 - FEDERAL HIGHWAY ADMIN.	21,085	549,896-	8,768	3,069	3,069	0	3,069-		H/B	0	3,069	0	10,607-
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					3,069					0			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	R E M N K M	FOR YEAR 2013			
	PRIOR-2 N O V	PRIOR-1 N O V	CURRENT D E C	A C T U A L							TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIOR 2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:														
INTERGOVERNMENTAL	325,663	293,434	4,113,944	6,237,317	6,237,317	38,880,104	32,642,787	84.0			38,880,104	6,237,317	11,180,102	1,418,302
CHARGE FOR SERVICES	0	208	408	616	616	0	616				0	616	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0				0	0	0	0
TOTAL REVENUES	325,663	293,642	4,113,452	6,237,933	6,237,933	38,880,104	32,642,171	84.0			38,880,104	6,237,933	11,180,102	1,418,302
EXPENSES:														
611-CDBG ADMINISTRATION	0	0	0	0	0	0	0				0	0	0	0
617-RECOVERY CONSTRUCTION	7,279	9,461	1,222,667	2,127,618	2,127,618	18,019,703	15,892,085	88.2			18,019,703	2,127,618	9,898,634	338,108
618-CDBG PROJECTS	587,089	513,145	777,974	4,109,699	4,109,699	20,859,906	16,750,207	80.3			20,859,906	4,109,699	1,281,439	1,080,569
999-OPERATING TRANSFERS	0	0	0	0	0	0	0				0	0	0	0
TOTAL EXPENSES	594,368	522,606	2,000,641	6,237,317	6,237,317	38,879,609	32,642,292	94.0			38,879,609	6,237,317	11,180,073	1,418,677
EXCESS OF REVENUES OVER EXPENSES	268,705	228,964	2,112,811	616	616	495	121				495	616	29	375
FUND BALANCE:														
BEGINNING OF YEAR					0					0				
END OF YEAR					616					495				

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	R E M N K M	FOR YEAR 2013			
	PRIOR-2 N O V	PRIOR-1 N O V	CURRENT D E C	A C T U A L							TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIOR 2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:														
INTERGOVERNMENTAL	180,296	68,703	237,113	944,335	944,335	600,000	344,335	57.4	DVR		600,000	944,335	891,312	835,184
MISCELLANEOUS REVENUE	22	11	12	307	307	500	193	38.6			500	307	944	662
OTHER REVENUE	0	0	0	0	0	0	0				0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0				0	0	0	0
TOTAL REVENUES	180,308	68,714	237,125	944,642	944,642	600,500	344,142	57.3	DVR		600,500	944,642	892,256	835,846
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0				0	0	0	0
310-ROADS & BRIDGES	0	0	0	1,775,043	1,775,043	2,168,931	393,888	18.2	N/B		2,168,931	1,775,043	554,745	457,521
999-OPERATING TRANSFERS	0	0	0	0	0	0	0				0	27,000	0	0
TOTAL EXPENSES	0	0	0	1,775,043	1,775,043	2,168,931	393,888	18.2	N/B		2,168,931	1,775,043	581,745	457,521
EXCESS OF REVENUES OVER EXPENSES	180,308	68,714	237,125	830,401	830,401	1,568,431	738,030				1,568,431	830,401	310,511	378,325
FUND BALANCE:														
BEGINNING OF YEAR					1,859,894					1,859,894				
END OF YEAR					1,029,493					291,463				

201312	MONTHLY ACTIVITY				ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			
	PRIOR-2 N- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	N		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIOR 2012	YEARS 2011
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
UTILITY REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
441-SOLID WASTE SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
442-ANIMAL CONTROL	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
444-LANDFILL CLOSURE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
652-ECONOMIC DEVEL. - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0						0	0	0	0
END OF YEAR					0						0	0	0	0

201312	MONTHLY ACTIVITY				ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			
	PRIOR-2 N- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	N		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIOR 2012	YEARS 2011
REVENUES:														
TAXES & SPECIAL ASSMT.	521,956	523,563	1,749,212	6,490,103	6,490,103	5,800,000	690,103	11.9	DUR	5,800,000	6,490,103	5,932,911	5,574,137	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
MISCELLANEOUS REVENUE	12	0	7,852	7,742	7,742	10,000	17,742	177.4	N/B	10,000	7,742	11,026	34,557	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL REVENUES	521,956	523,563	1,749,212	6,490,103	6,490,103	5,810,000	672,361	11.6	DUR	5,810,000	6,490,361	5,943,937	5,608,694	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
431-SEWERAGE COLLECTION	731,357	0	365,678	7,005,096	7,005,096	6,765,194	239,902	3.5	DUR	6,765,194	7,005,096	5,202,375	5,225,337	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL EXPENSES	731,357	0	365,678	7,005,096	7,005,096	6,765,194	239,902	3.5	DUR	6,765,194	7,005,096	5,202,375	5,225,337	
EXCESS OF REVENUES OVER EXPENSES	209,389	523,563	1,375,682	522,735	522,735	955,194	432,459		N/B	955,194	522,735	741,562	383,357	
FUND BALANCE:														
BEGINNING OF YEAR					4,016,986						4,016,986			
END OF YEAR					3,494,251						3,061,792			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013		PRIOR YEARS	
	PRIOR-2	PRIOR-1	CURRENT	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL		2012
	N- OCT	- NOV	- DEC	N										
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES														
	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR	0													
END OF YEAR	0													

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013		PRIOR YEARS	
	PRIOR-2	PRIOR-1	CURRENT	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL		2012
	N- OCT	- NOV	- DEC	N										
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	N/B		0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	N/B		0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR	0													
END OF YEAR	0													

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O D A T E			Z DEV	RER R/K	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSHT.	0	23	73	38,248	38,248	38,484	236	.6		38,484	38,248	46,701	37,855	
INTERGOVERNMENTAL	0	0	0	1,179	1,179	600	579	96.5	OVR	600	1,179	586	588	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		R/B	0	0	0	0	
MISCELLANEOUS REVENUE	5	2	2	63	63	50	13	26.0	OVR	50	63	191	349	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL REVENUES	5	25	75	39,490	39,490	39,134	356	.9	OVR	39,134	39,490	47,478	38,792	
EXPENSES:														
199-GENERAL - OTHER	0	0	266	1,928	1,928	2,930	1,002	34.2		2,930	1,928	1,886	4,076	
310-ROADS & BRIDGES	0	0	0	0	0	370,679	370,679	100.0		370,679	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL EXPENSES	0	0	266	1,928	1,928	373,609	371,681	99.5		373,609	1,928	1,886	4,076	
EXCESS OF REVENUES OVER EXPENSES	5	25	337	37,562	37,562	334,475	372,037		N/B	334,475	37,562	45,592	34,716	
FUND BALANCE:														
BEGINNING OF YEAR					346,798					346,798				
END OF YEAR					384,360					12,323				

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O D A T E			Z DEV	RER R/K	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		R/B	0	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0		R/B	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		R/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		R/B	0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	0		R/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0					0				
END OF YEAR					0					0				

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	N/B		0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B		0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	N/B		0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B		0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

FUND: 262 - FIRE DISTRICT 6		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 49		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 60677R		
201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	PRIO-2	PRIO-1	CURRENT	ACTUAL	TOTAL	BUDGETED	VARIANCE	DEV	RE	TOTAL AMT	PROJECTED	2012	2011			
	- OCT -	- NOV -	- DEC -	* ACTUAL	ACTIVITY				HK	*BUDGETED	ACTUAL *	* ACTUAL	ACTUAL *			
REVENUES:																
TAXES & SPECIAL ASSNT.	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
EXPENSES:																
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
FUND BALANCE:																
BEGINNING OF YEAR	0															
END OF YEAR	0															

FUND: 263 - FIRE DISTRICT 07		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 50		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 60677R		
201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	PRIO-2	PRIO-1	CURRENT	ACTUAL	TOTAL	BUDGETED	VARIANCE	DEV	RE	TOTAL AMT	PROJECTED	2012	2011			
	- OCT -	- NOV -	- DEC -	* ACTUAL	ACTIVITY				HK	*BUDGETED	ACTUAL *	* ACTUAL	ACTUAL *			
REVENUES:																
TAXES & SPECIAL ASSNT.	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
EXPENSES:																
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0	0
FUND BALANCE:																
BEGINNING OF YEAR	0															
END OF YEAR	0															

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REH	FOR YEAR 2013		PRIOR YEARS
	PRIO-2	PRIO-1	CURRENT	ACTUAL							TOTAL AMT	PROJECTED	
	NOV	NOV	DEC	ACTUAL									
REVENUES:													
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	H/B	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	H/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	97	97	0	97-		H/B	0	97	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	H/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	H/B	0	0	0	0
TOTAL REVENUES	0	0	0	97	97	0	97-		H/B	0	97	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	H/B	0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	H/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		H/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	97	97	0	97-		H/B	0	97	0	0
FUND BALANCE:													
BEGINNING OF YEAR											0		
END OF YEAR											0		

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REH	FOR YEAR 2013		PRIOR YEARS
	PRIO-2	PRIO-1	CURRENT	ACTUAL							TOTAL AMT	PROJECTED	
	NOV	NOV	DEC	ACTUAL									
REVENUES:													
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	H/B	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	H/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	H/B	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	H/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	H/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		H/B	0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	H/B	0	0	0	0
211-POLICE	0	0	0	0	0	0	0	0	H/B	0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0	0	H/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		H/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		H/B	0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR											0		
END OF YEAR											0		

201312	MONTHLY ACTIVITY				Y E A R - T O T A L	F O R Y E A R - T O T A L			P R O J E C T E D	P R I O R	Y E A R S			
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L		T O T A L	B U D G E T E D	V A R I A N C E				%		
	M - B C T -	- R O V -	- D E C -	M	ACTIVITY	BUDGETED	VARIANCE	DEV	REASON	TOTAL AMT BUDGETED	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSMT.	0	170	0	291,709	291,709	294,916	3,207	1.1		294,916	291,709	297,091	376,263	
INTERGOVERNMENTAL	0	0	0	16,925	16,925	17,500	575	3.3		17,500	16,925	17,770	24,889	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	27	13	13	378	378	760	382	50.3		760	378	817	1,549	
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	27	183	13	309,012	309,012	313,176	4,164	1.3		313,176	309,012	315,678	402,701	
EXPENSES:														
199-GENERAL - OTHER	0	0	11,683	25,820	25,820	23,800	2,020	8.5	DVR	23,800	25,820	24,963	23,605	
321-ROAD LIGHTING	30,219	9,812	21,074	266,300	266,300	319,500	53,192	16.6		319,500	266,300	284,536	263,235	
TOTAL EXPENSES	30,219	9,812	32,757	292,128	292,128	343,300	51,172	14.9		343,300	292,128	309,499	286,840	
EXCESS OF REVENUES OVER EXPENSES	30,192	9,629	32,741	16,884	16,884	30,124	47,008		N/B	30,124	16,884	6,179	115,861	
FUND BALANCE:														
BEGINNING OF YEAR					594,906						594,906			
END OF YEAR					611,790						564,782			

201312	MONTHLY ACTIVITY				Y E A R - T O T A L	F O R Y E A R - T O T A L			P R O J E C T E D	P R I O R	Y E A R S			
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L		T O T A L	B U D G E T E D	V A R I A N C E				%		
	M - B C T -	- R O V -	- D E C -	M	ACTIVITY	BUDGETED	VARIANCE	DEV	REASON	TOTAL AMT BUDGETED	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	215,639	215,639	207,854	7,785	3.7	DVR	207,854	215,639	136,805	120,488	
INTERGOVERNMENTAL	0	0	0	4,925	4,925	3,200	1,725	53.9	DVR	3,200	4,925	3,314	3,346	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	11	4	4	172	172	150	22	14.7	DVR	150	172	249	720	
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	11	4	4	220,736	220,736	211,204	9,532	4.5	DVR	211,204	220,736	140,368	124,554	
EXPENSES:														
199-GENERAL - OTHER	0	0	5,781	17,025	17,025	12,605	4,420	35.1	DVR	12,605	17,025	10,903	12,996	
321-ROAD LIGHTING	14,566	1,342	13,428	211,734	211,734	209,250	2,484	1.2	DVR	209,250	211,734	191,261	163,262	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	14,566	1,342	20,209	228,759	228,759	221,855	6,904	3.1	DVR	221,855	228,759	202,164	176,258	
EXCESS OF REVENUES OVER EXPENSES	14,555	1,346	20,197	8,023	8,023	10,651	2,628		N/B	10,651	8,023	61,796	51,704	
FUND BALANCE:														
BEGINNING OF YEAR					73,095						73,095			
END OF YEAR					65,072						62,444			

201312	MONTHLY ACTIVITY			CURRENT MONTH ACTUAL	Y T O D A T E			% DEV	Z BEN	FOR YEAR 2013			PRIOR YEAR 2012 ACTUAL	YEARS 2011 ACTUAL
	PRIO-2 OCT	PRIO-1 NOV	CURR-1 DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	PROJECTED ACTUAL			
REVENUES:														
TAXES & SPECIAL ASSHT.	0	340	0	594,512	594,512	395,645	198,867-	50.3-	DVR	395,645	594,512	436,120	462,945	
INTERGOVERNMENTAL CHARGE FOR SERVICES	0	0	0	17,654	17,654	15,000	2,654-	17.7-	DVR	15,000	17,654	14,420	16,226	
MISCELLANEOUS REVENUE	37	17	18	523	523	1,015	492	48.5	H/B	1,015	523	1,130	2,203	
OTHER REVENUE	0	0	0	0	0	0	0		H/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	0	
TOTAL REVENUES	37	357	18	612,689	612,689	411,660	201,029-	48.8-	DVR	411,660	612,689	451,670	481,374	
EXPENSES:														
199-GENERAL - OTHER	0	0	22,807	47,252	47,252	28,600	18,652-	65.2-	DVR	28,600	47,252	28,825	28,517	
321-ROAD LIGHTING	32,813	26,678	31,783	419,305	419,305	461,500	42,195	9.1		461,500	419,305	384,208	446,415	
TOTAL EXPENSES	32,813	26,678	54,590	466,557	466,557	490,100	23,543	4.8		490,100	466,557	413,033	476,932	
EXCESS OF REVENUES OVER EXPENSES					146,132	78,440-	224,572-		N/B	78,440-	146,132	38,637	4,442	
FUND BALANCE:														
BEGINNING OF YEAR					699,205					699,205				
END OF YEAR					845,337					620,765				

201312	MONTHLY ACTIVITY			CURRENT MONTH ACTUAL	Y T O D A T E			% DEV	Z BEN	FOR YEAR 2013			PRIOR YEAR 2012 ACTUAL	YEARS 2011 ACTUAL
	PRIO-2 OCT	PRIO-1 NOV	CURR-1 DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	PROJECTED ACTUAL			
REVENUES:														
TAXES & SPECIAL ASSHT.	0	210	0	165,393	165,393	158,063	7,330-	4.6-	DVR	158,063	165,393	149,605	131,642	
INTERGOVERNMENTAL CHARGE FOR SERVICES	0	0	0	3,389	3,389	2,800	589-	21.0-	DVR	2,800	3,389	2,900	2,951	
MISCELLANEOUS REVENUE	10	4	4	133	133	500	367	73.4	H/B	500	133	271	601	
OTHER REVENUE	0	0	0	0	0	0	0		H/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	1,107	1,107	0	1,107-		H/B	0	1,107	0	0	
TOTAL REVENUES	10	214	4	170,022	170,022	161,363	8,659-	5.4-	DVR	161,363	170,022	152,776	135,194	
EXPENSES:														
199-GENERAL - OTHER	0	0	4,251	14,662	14,662	12,450	2,212-	17.8-	DVR	12,450	14,662	19,434	13,032	
321-ROAD LIGHTING	13,398	13,370	13,424	172,409	172,409	176,998	4,589	2.6		176,998	172,409	150,211	149,762	
TOTAL EXPENSES	13,398	13,370	17,675	187,071	187,071	189,448	2,377	1.3		189,448	187,071	177,645	162,794	
EXCESS OF REVENUES OVER EXPENSES					17,049-	28,085-	11,036-		N/B	28,085-	17,049-	24,869-	27,600-	
FUND BALANCE:														
BEGINNING OF YEAR					123,267					123,267				
END OF YEAR					106,218					95,182				

201312	MONTHLY ACTIVITY				Y T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	%	REMARKS	FOR YEAR 2013			
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO 2012	YEARS 2011
REVENUES:														
TAXES & SPECIAL ASSMT.	0	37	0	88,022	88,022	90,708	2,686	3.0		90,708	88,022	101,884	112,176	
INTERGOVERNMENTAL	0	0	0	6,653	6,653	7,800	1,147	14.7		7,800	6,653	7,092	9,861	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	6	3	3	85	85	100	15	15.0		100	85	232	516	
TOTAL REVENUES	6	40	3	94,760	94,760	98,608	3,848	3.9		98,608	94,760	110,008	122,553	
EXPENSES:														
199-GENERAL - OTHER	0	0	4,410	8,890	8,890	7,400	1,490	20.1	DVR	7,400	8,890	8,338	6,612	
321-ROAD LIGHTING	7,071	5,329	6,811	76,338	76,338	97,400	21,062	21.6		97,400	76,338	82,208	101,690	
TOTAL EXPENSES	7,071	5,329	11,221	85,228	85,228	104,800	19,572	18.7		104,800	85,228	90,546	108,302	
EXCESS OF REVENUES OVER EXPENSES	7,065-	5,289-	11,218-	9,532	9,532	6,192-	15,724-		N/B	6,192-	9,532	19,462	14,251	
FUND BALANCE:														
BEGINNING OF YEAR					168,221					168,221				
END OF YEAR					177,753					162,029				

201312	MONTHLY ACTIVITY				Y T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	%	REMARKS	FOR YEAR 2013			
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO 2012	YEARS 2011
REVENUES:														
TAXES & SPECIAL ASSMT.	0	85	0	132,239	132,239	131,224	1,015	-8.0	DVR	131,224	132,239	192,217	147,219	
INTERGOVERNMENTAL	0	0	0	2,024	2,024	2,200	176	8.0		2,200	2,024	2,281	2,288	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	13	7	7	196	196	250	54	21.6		250	196	444	728	
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	13	92	7	134,459	134,459	133,674	785	-6.0	DVR	133,674	134,459	194,942	150,235	
EXPENSES:														
199-GENERAL - OTHER	0	0	3,135	9,401	9,401	11,825	2,424	20.5		11,825	9,401	9,754	17,867	
321-ROAD LIGHTING	11,064	11,366	10,422	143,523	143,523	136,140	7,383	5.4	DVR	136,140	143,523	107,742	123,078	
TOTAL EXPENSES	11,064	11,366	13,557	152,924	152,924	147,965	4,959	3.4	DVR	147,965	152,924	117,496	140,945	
EXCESS OF REVENUES OVER EXPENSES	11,051-	11,274-	13,550-	10,465-	10,465-	14,291-	4,174		N/B	14,291-	10,465-	77,446	9,290	
FUND BALANCE:														
BEGINNING OF YEAR					324,504					324,504				
END OF YEAR					306,039					310,213				

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY				ACTUAL	TOTAL			% DEV	REMARKS	FOR YEAR 2013			
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL		ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL
REVENUES:														
TAXES & SPECIAL ASSNT.	0	64	0	104,629	104,629	101,651	2,978-	2.9-	DVR	101,651	104,629	101,121	93,660	
INTERGOVERNMENTAL	0	0	0	3,204	3,204	3,000	204-	6.8-	DVR	3,000	3,204	3,237	3,262	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	6	3	3	85	85	400	315	78.8	H/B	400	85	176	368	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	0	
TOTAL REVENUES	6	67	3	107,918	107,918	105,051	2,867-	2.7-	DVR	105,051	107,918	104,534	97,290	
EXPENSES:														
199-GENERAL - OTHER	0	0	5,383	11,571	11,571	14,200	2,629	18.5		14,200	11,571	15,388	27,713	
321-ROAD LIGHTING	7,685	3,667	7,368	180,326	180,326	94,500	5,826-	6.2-	DVR	94,500	180,326	92,247	79,071	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0			0	0	0	0	
TOTAL EXPENSES	7,685	3,667	12,751	111,897	111,897	108,700	3,197-	2.9-	DVR	108,700	111,897	107,635	106,784	
EXCESS OF REVENUES OVER EXPENSES	7,679-	3,600-	12,748-	3,979-	3,979-	3,649-	330	N/B		3,649-	3,979-	3,101-	9,494-	
FUND BALANCE:														
BEGINNING OF YEAR					97,135					97,135				
END OF YEAR					93,156					93,486				

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY				ACTUAL	TOTAL			% DEV	REMARKS	FOR YEAR 2013			
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL		ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL
REVENUES:														
TAXES & SPECIAL ASSNT.	0	1	0	118,367	118,367	98,278	20,089-	20.4-	DVR	98,278	118,367	121,935	97,350	
INTERGOVERNMENTAL	0	0	0	1,725	1,725	1,700	25-	1.5-	DVR	1,700	1,725	1,733	1,732	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	9	5	5	127	127	225	98	43.6	H/B	225	127	319	798	
TOTAL REVENUES	9	6	5	120,219	120,219	100,203	20,016-	20.0-	DVR	100,203	120,219	123,987	99,880	
EXPENSES:														
199-GENERAL - OTHER	0	0	4,186	9,774	9,774	9,530	244-	2.6-	DVR	9,530	9,774	9,625	28,286	
321-ROAD LIGHTING	10,862	10,266	10,549	125,589	125,589	129,800	4,211	3.2		129,800	125,589	130,622	119,727	
TOTAL EXPENSES	10,862	10,266	14,735	135,363	135,363	139,330	3,967	2.8		139,330	135,363	140,247	148,013	
EXCESS OF REVENUES OVER EXPENSES	10,953-	10,260-	14,730-	15,144-	15,144-	39,127-	23,983-	N/B		39,127-	15,144-	16,260-	48,133-	
FUND BALANCE:														
BEGINNING OF YEAR					197,099					197,099				
END OF YEAR					181,955					157,972				

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			PRIOR YEARS
	PRIO-2	PRIO-1	CURRENT	ACTUAL						TOTAL BUDGETED	PROJECTED	2012	
	DEC	NOV	DEC										
REVENUES:													
TAXES & SPECIAL ASSHT.	0	709	0	1,377,966	1,377,966	1,331,680	46,286-	3.5-	DVR	1,331,680	1,377,966	1,450,912	1,235,043
INTERGOVERNMENTAL	0	0	0	40,970	40,970	42,000	1,030	2.5		42,000	40,970	41,196	41,666
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	36	19	20	501	501	4,000	3,499	87.5		4,000	501	1,244	12,834
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	2,000,000	0
TOTAL REVENUES	36	728	20	1,419,437	1,419,437	1,377,680	41,757-	3.0-	DVR	1,377,680	1,419,437	3,493,370	1,289,543
EXPENSES:													
199-GENERAL - OTHER	0	0	31,047	82,331	82,331	79,465	2,866-	3.6-	DVR	79,465	82,331	99,513	120,208
401-HEALTH UNIT	27,592	31,506	139,814	818,787	818,787	1,105,129	286,342	25.9		1,105,129	818,787	2,843,209	761,441
999-OPERATING TRANSFERS	0	0	0	450,000	450,000	450,000	0	0		450,000	450,000	450,000	650,000
TOTAL EXPENSES	27,592	31,506	170,861	1,351,118	1,351,118	1,634,594	283,476	17.3		1,634,594	1,351,118	3,392,722	1,531,649
EXCESS OF REVENUES OVER EXPENSES	27,556-	30,778-	178,841-	68,319	68,319	256,914-	325,233-		N/B	256,914-	68,319	100,648	242,106-
FUND BALANCE:													
BEGINNING OF YEAR					684,865					684,865			
END OF YEAR					753,184					427,951			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			PRIOR YEARS
	PRIO-2	PRIO-1	CURRENT	ACTUAL						TOTAL BUDGETED	PROJECTED	2012	
	DEC	NOV	DEC										
REVENUES:													
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		N/B	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY			ACTUAL	TOTAL			%	REMARKS	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2	PRIO-1	CURRENT		ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSST.	0	2,276	0	4,424,368	4,424,368	4,276,642	147,726-	3.5-	DVR	4,276,642	4,424,368	4,657,388	3,965,527	
INTERGOVERNMENTAL	0	0	0	131,546	131,546	132,000	454	.3		132,000	131,546	132,274	133,783	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		R/B	0	0	0	0	
MISCELLANEOUS REVENUE	24	13	13	386	386	200	186-	93.0-	DVR	200	386	5,813	12,658	
TOTAL REVENUES	24	2,289	13	4,556,300	4,556,300	4,408,842	147,458-	3.2-	DVR	4,408,842	4,556,300	4,795,475	4,111,968	
EXPENSES:														
199-GENERAL - OTHER	0	0	83,913	230,840	230,840	199,655	31,185-	15.6-	DVR	199,655	230,840	238,940	345,867	
413-TARC	362,020	362,020	362,020	4,200,180	4,200,180	4,200,187	7	0		4,200,187	4,200,180	3,865,041	3,853,233	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL EXPENSES	362,020	362,020	445,933	4,431,020	4,431,020	4,399,842	31,178-	.7-	DVR	4,399,842	4,431,020	4,103,981	4,199,100	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 279 - TERREBORNE ARC	361,996-	359,731-	445,920-	125,280	125,280	9,000	116,280-		N/B	9,000	125,280	691,494	87,132-	
FUND BALANCE: BEGINNING OF YEAR						691,493				691,493				
END OF YEAR						816,773				700,493				

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY			ACTUAL	TOTAL			%	REMARKS	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2	PRIO-1	CURRENT		ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSST.	0	879	0	1,710,745	1,710,745	1,653,354	57,391-	3.5-	DVR	1,653,354	1,710,745	1,810,627	1,532,647	
INTERGOVERNMENTAL	0	0	0	50,842	50,842	51,000	158	.3		51,000	50,842	51,123	51,706	
CHARGE FOR SERVICES	2,596	4,783	4,741	96,776	96,776	95,250	1,526-	1.6-	DVR	95,250	96,776	100,925	108,906	
MISCELLANEOUS REVENUE	56	27	24	687	687	5,000	4,313	86.3		5,000	687	4,876	11,853	
OTHER REVENUE	0	0	1,420	1,420	1,420	0	1,420-		N/B	0	1,420	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	2,646	5,689	4,187	1,860,470	1,860,470	1,804,604	55,866-	3.1-	DVR	1,804,604	1,860,470	1,967,551	1,703,112	
EXPENSES:														
159-GENERAL - OTHER	0	0	41,074	155,618	155,618	215,960	60,342	27.9		215,960	155,618	157,844	272,587	
509-RECREATION - OTHER	0	0	0	0	0	0	0		N/B	0	0	547	0	
513-ADULT SOFTBALL	816	30	436	27,618	27,618	64,546	36,928	57.2		64,546	27,618	23,200	58,456	
514-ADULT BASKETBALL	0	0	0	9,436	9,436	34,500	25,064	72.6		34,500	9,436	7,946	32,343	
521-TPR - ADMINISTRATION	55,305	44,053	67,506	598,767	598,767	614,965	16,198	2.6		614,965	598,767	588,830	571,016	
522-SPORT OFFICIALS	35,378	22,571	23,004	394,834	394,834	0	394,834-		N/B	0	394,834	294,695	0	
523-QUALITY OF LIFE PROGRAM	0	12,751	4,828	24,580	24,580	23,000	1,588	6.9-	DVR	23,000	24,580	28,407	31,878	
525-YOUTH BASKETBALL	5,923	2,071	3,891	57,494	57,494	111,000	53,506	48.2		111,000	57,494	47,338	90,053	
526-FOOTBALL	4,623	6,474	1,027	77,159	77,159	136,500	59,341	43.5		136,500	77,159	99,639	120,321	
527-YOUTH SOFTBALL	619	0	0	58,449	58,449	67,000	8,551	12.8		67,000	58,449	25,964	56,001	
528-YOUTH VOLLEYBALL	778	0	0	5,943	5,943	13,800	7,857	56.9		13,800	5,943	5,412	13,720	
529-BASEBALL	20	0	16	67,503	67,503	136,720	69,217	50.6		136,720	67,503	67,958	133,743	
530-ADULT VOLLEYBALL	0	0	0	22	22	2,500	2,478	99.1		2,500	22	32	295	
532-SPECIAL OLYMPICS	9,408	361	0	17,328	17,328	26,150	8,822	33.7		26,150	17,328	14,203	16,336	
534-SUMMER CAMPS	0	0	0	210,228	210,228	225,000	14,772	6.6		225,000	210,228	200,659	198,410	
999-OPERATING TRANSFERS	0	0	0	761,107	761,107	760,000	1,107-	.1-	DVR	760,000	761,107	1,177,500	0	
TOTAL EXPENSES	112,940	88,311	141,778	2,466,094	2,466,094	2,431,641	34,453-	1.4-	DVR	2,431,641	2,466,094	2,739,574	1,595,959	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 280 - PARISHWIDE RECR. FUND	110,294-	82,622-	135,591-	605,624-	605,624-	627,037-	21,413-		N/B	627,037-	605,624-	772,023-	107,153	
FUND BALANCE: BEGINNING OF YEAR						797,869				797,869				
END OF YEAR						192,245				170,832				

201312	MONTHLY ACTIVITY			***** ACTUAL	Y E A R - T O D A Y E			***** % DEV	***** REM	FOR YEAR 2013			***** PRIOR YEARS	***** 2011
	***** PRIOR-2	***** PRIOR-1	***** CURRENT		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL ANT BUDGETED	PROJECTED	***** 2012		
	***** OCT	***** NOV	***** DEC	***** ACTUAL										
REVENUES:														
TAXES & SPECIAL ASSMT.	0	180	0	348,858	348,858	336,902	11,956-	3.5-	DVR	336,902	348,858	367,096	312,480	
INTERGOVERNMENTAL CHARGE FOR SERVICES	0	0	0	10,366	10,366	10,700	334	3.1		10,700	10,366	10,423	10,542	
MISCELLANEOUS REVENUE	0	0	0	284	284	0	284-		N/B	0	284	0	0	
OPERATING TRANSFERS IN	14	6	6	202	202	200	2-	1.0-	DVR	200	202	508	1,288	
	3,943	3,943	3,943	47,310	47,310	47,310	0	0		47,310	47,310	47,310	47,310	
TOTAL REVENUES	3,957	4,129	3,949	407,020	407,020	395,112	11,908-	3.0-	DVR	395,112	407,020	425,337	371,620	
EXPENSES:														
199-GENERAL - OTHER	0	0	4,821	22,696	22,696	31,410	8,714	27.7		31,410	22,696	22,599	38,928	
409-HEALTH & WELFARE-OTHER	24,463	12,908	33,705	131,182	131,182	185,008	53,826	29.1		185,008	131,182	137,986	168,835	
411-HHCP 1786-01	0	0	0	0	0	0	0		N/B	0	0	0	0	
412-TEAM ALCOHOL/DRUG ABUSE	11,037	5,637	27,633	80,030	80,030	122,901	42,871	34.9		122,901	80,030	115,039	63,281	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	35,500	18,545	66,159	233,908	233,908	339,319	105,411	31.1		339,319	233,908	275,624	271,044	
EXCESS OF REVENUES OVER EXPENSES	31,547-	14,416-	62,210-	173,112	173,112	55,793	117,319-		N/B	55,793	173,112	149,713	100,576	
FUND BALANCE:														
BEGINNING OF YEAR					453,811					453,811				
END OF YEAR					626,923					509,604				

201312	MONTHLY ACTIVITY			***** ACTUAL	Y E A R - T O D A Y E			***** % DEV	***** REM	FOR YEAR 2013			***** PRIOR YEARS	***** 2011
	***** OCT	***** NOV	***** DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL ANT BUDGETED	PROJECTED	***** 2012		
REVENUES:														
MISCELLANEOUS REVENUE	5	0	18,407	22,047	22,047	0	22,047-		N/B	0	22,047	88,040	21,008	
TOTAL REVENUES	5	0	18,407	22,047	22,047	0	22,047-		N/B	0	22,047	88,040	21,008	
EXPENSES:														
687-LOCAL COASTAL PRGM DEV.	0	0	0	4,294,208	4,294,208	4,294,208	0	0		4,294,208	4,294,208	22,203,201	18,867,150	
TOTAL EXPENSES	0	0	0	4,294,208	4,294,208	4,294,208	0	0		4,294,208	4,294,208	22,203,201	18,867,150	
EXCESS OF REVENUES OVER EXPENSES	5	0	18,407	4,272,161-	4,272,161-	4,294,208-	22,047-		N/B	4,294,208-	4,272,161-	22,115,161-	18,846,142-	
FUND BALANCE:														
BEGINNING OF YEAR					4,402,307					4,402,307				
END OF YEAR					130,146					108,099				

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A Y E			% REX	FOR YEAR 2013					
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL ANT NBUDGETED	PROJECTED ACTUAL	2012 ACTUAL	YEARS 2011	ACTUAL	
REVENUES:														
TAXES & SPECIAL ASST.	521,956	523,563	1,749,212	6,409,521	6,409,521	5,500,000	909,521-	18.0-	DUR	5,500,000	6,409,521	5,932,911	5,574,137	
MISCELLANEOUS REVENUE	876	142	43,993	49,773	49,773	40,000	9,773-	24.4-	DUR	40,000	49,773	49,951	232,256	
TOTAL REVENUES	522,832	523,705	1,793,205	6,539,294	6,539,294	5,540,000	999,294-	18.0-	DUR	5,540,000	6,539,294	5,982,862	5,806,393	
EXPENSES:														
687-LOCAL COASTAL PRGM DEV.	0	1,000,000	9,128-	8,006,138	8,006,138	14,559,663	6,553,525	45.0		14,559,663	8,006,138	6,502	4,701,640	
999-OPERATING TRANSFERS	552,194	0	276,097	3,306,988	3,306,988	3,306,988	0	.0		3,306,988	3,306,988	3,290,951	2,473,813	
TOTAL EXPENSES	552,194	1,000,000	266,977	11,313,126	11,313,126	17,866,651	6,553,525	36.7		17,866,651	11,313,126	3,297,453	7,175,453	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 283 - TERR. LEVEE & CONS. DIS	29,638-	476,295-	1,526,228	4,773,832-	4,773,832-	12,326,651-	7,552,819-		N/B	12,326,651-	4,773,832-	2,685,409	1,369,060-	
FUND BALANCE: BEGINNING OF YEAR					15,389,095					15,389,095				
END OF YEAR					10,615,263					3,062,444				

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A Y E			% REX	FOR YEAR 2013					
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL ANT NBUDGETED	PROJECTED ACTUAL	2012 ACTUAL	YEARS 2011	ACTUAL	
REVENUES:														
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	0
560-MUSEUM - D & R	0	0	0	0	0	0	0		N/B	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 284 - BAYOU TERR. N/L MUSEUM	0	0	0	0	0	0	0		N/B	0	0	0	0	0
FUND BALANCE: BEGINNING OF YEAR					0					0				
END OF YEAR					0					0				

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:														
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 285 - RECREATION DISTRICT 2/3	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE: BEGINNING OF YEAR						0					0			
END OF YEAR						0					0			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
EXPENSES:														
111-PARISH COUNCIL	0	0	0	0	0	0	0	0	N/B		0	0	94	0
122-JUVENILE SERVICES	0	0	0	0	0	0	0	0	N/B		0	0	5,374	0
152-CUSTOMER SERVICE	0	0	0	0	0	0	0	0	N/B		0	0	51	0
154-PURCHASING	0	0	0	0	0	0	0	0	N/B		0	0	1,008	0
192-INFORMATION TECHNOLOGY	0	0	0	0	0	0	0	0	N/B		0	0	52	0
193-PLANNING	0	0	0	0	0	0	0	0	N/B		0	0	0	0
194-GOVERNMENT BUILDINGS	0	0	0	0	0	0	0	0	N/B		0	0	42,677	0
196-AUDITORS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
197-CIVIC CENTER	0	0	0	0	0	0	0	0	N/B		0	0	11,510	0
201-PARISH PRISONERS	0	0	0	0	0	0	0	0	N/B		0	0	664	0
211-POLICE	0	0	0	0	0	0	0	0	N/B		0	0	6,110	0
222-FIRE - URBAN	0	0	0	0	0	0	0	0	N/B		0	0	2,591	0
302-ENGINEERING	0	0	0	0	0	0	0	0	N/B		0	0	0	0
303-GARAGE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0	0	N/B		0	0	47,760	0
351-DRAINAGE	0	0	0	0	0	0	0	0	N/B		0	0	365,390	0
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0	0	N/B		0	0	20,980	0
432-TREATMENT PLANT	0	0	0	0	0	0	0	0	N/B		0	0	29,834	0
441-SOLID WASTE SERVICES	0	0	0	0	0	0	0	0	N/B		0	0	694,956	0
442-ANIMAL CONTROL	0	0	0	0	0	0	0	0	N/B		0	0	2,597	0
509-RECREATION - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	317	0
521-TPC - ADMINISTRATION	0	0	0	0	0	0	0	0	N/B		0	0	220	0
611-CDBG ADMINISTRATION	0	0	0	0	0	0	0	0	N/B		0	0	0	0
643-CSBG - PROGRAMS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
653-HOUSING & HUMAN SERVICE	0	0	0	0	0	0	0	0	N/B		0	0	219	0
802-ELECTRIC GENERATION	0	0	51,444	1	1	0	1-		N/B		1	0	64,034	0
803-ELECTRIC DISTRIBUTION	0	0	0	0	0	0	0	0	N/B		0	0	347,655	0
806-GAS DISTRIBUTION	0	0	0	0	0	0	0	0	N/B		0	0	590	0
807-UTILITY ADMINISTRATION	0	0	0	0	0	0	0	0	N/B		0	0	5	0
808-C.I.S. MAPPING SYSTEM	0	0	0	0	0	0	0	0	N/B		0	0	0	0
912-EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	0	N/B		0	0	1,444,717-	0
TOTAL EXPENSES	0	0	51,444-	1	1	0	1-		N/B		0	1	29-	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 290 - EMERGENCY EVENT	0	0	51,444	1-	1-	0	1		N/B		0	1-	29	0
FUND BALANCE: BEGINNING OF YEAR						2					2			
END OF YEAR						1					2			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REX	FOR YEAR 2013			PRIOR 2012	YEARS 2011	
	PRIO-2	PRIO-1	CURRENT	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL			ACTUAL
	DEC	NOV	DEC												
REVENUES:															
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
CHARGE FOR SERVICES	207	0	0	33	33	0	33-	N/B		0	33	0	0	1,246	
MISCELLANEOUS REVENUE	0	0	0	28	28	0	28-	N/B		0	28	20	0	0	
UTILITY REVENUE	0	826	32,280	33,858	33,858	124,394	90,536	72.8		124,394	33,858	160,330	87,079	0	
OTHER REVENUE	0	0	20,738	20,738	20,738	0	20,738-	N/B		0	20,738	3,094-	187,044-	0	
OPERATING TRANSFERS IN	6,087,829	36,416	10,665,939	33,742,326	33,742,326	35,825,765	2,083,439	5.8		35,825,765	33,742,326	39,089,355	35,738,195	0	
TOTAL REVENUES	6,088,036	37,242	10,718,957	33,796,983	33,796,983	35,950,159	2,153,176	6.0		35,950,159	33,796,983	39,246,611	35,639,476	0	
EXPENSES:															
152-CUSTOMER SERVICE	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
303-SARAGE	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
802-ELECTRIC GENERATION	1,757,298	1,426,689	1,413,895	22,306,274	22,306,274	23,101,991	795,717	3.4		23,101,991	22,306,274	21,825,384	24,534,763	0	
803-ELECTRIC DISTRIBUTION	156,283	156,788	1,787,370	3,186,155	3,186,155	3,336,461	150,306	4.5		3,336,461	3,186,155	3,269,004	2,950,490	0	
804-WATER PROJECTS	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
806-GAS DISTRIBUTION	426,752	317,453	2,699,394	7,327,637	7,327,637	8,422,240	1,094,603	13.6		8,422,240	7,327,637	6,968,077	8,654,215	0	
807-UTILITY ADMINISTRATION	82,578	56,679	1,633,472	2,944,487	2,944,487	3,019,261	74,774	2.5		3,019,261	2,944,487	2,741,703	2,792,305	0	
808-C.I.S. MAPPING SYSTEM	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
999-OPERATING TRANSFERS	0	0	1,809,286	1,809,286	1,809,286	1,500,000	309,286-	20.6-		1,500,000	1,809,286	729,543	353,033-	0	
TOTAL EXPENSES	2,422,911	1,957,609	9,343,297	37,573,839	37,573,839	39,379,953	1,806,114	4.6		39,379,953	37,573,839	35,533,711	38,578,740	0	
EXCESS OF REVENUES OVER EXPENSES	3,665,125	1,920,367-	1,375,660	3,776,856-	3,776,856-	3,429,794-	347,062	N/B		3,429,794-	3,776,856-	3,712,900	2,939,264-	0	
RETAINED EARNINGS:															
BEGINNING OF YEAR					40,532,630						40,532,630				
CAPITAL ACCTS (8900-00 - 8990-99)					0						0				
END OF YEAR					36,755,774						37,102,836				

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REX	FOR YEAR 2013			PRIOR 2012	YEARS 2011	
	PRIO-2	PRIO-1	CURRENT	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL			ACTUAL
	DEC	NOV	DEC												
REVENUES:															
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	1,482,804	0	
TOTAL REVENUES	0	0	0	0	0	0	0	N/B		0	0	0	1,482,804	0	
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
802-ELECTRIC GENERATION	0	0	0	0	0	0	0	N/B		0	0	0	0	0	
807-UTILITY ADMINISTRATION	0	0	0	0	0	0	0	N/B		0	0	0	46,925	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	1,030,000	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	1,076,925	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	405,879	0	
RETAINED EARNINGS:															
BEGINNING OF YEAR					0						0				
CAPITAL ACCTS (8900-00 - 8990-99)					0						0				
END OF YEAR					0						0				

201312	MONTHLY ACTIVITY				Y T O - D A T E			% DEV	REH	FOR YEAR 2013			
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	YEARS 2011
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	0	0	H/B	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	H/B	0	0	0	0	
MISCELLANEOUS REVENUE	1	0	1,552	1,476	1,476	50	1,526	3,052.0		50	1,476	3,733	
OTHER REVENUE	0	0	0	0	0	0	0	H/B	0	0	1,296	0	
OPERATING TRANSFERS IN	25,000	0	0	250,000	250,000	225,000	25,000	11.1	DVR	225,000	250,000	250,041	
TOTAL REVENUES	25,001	0	1,552	248,524	248,524	225,050	23,474	10.4	DVR	225,050	248,524	252,478	
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0	
806-GAS DISTRIBUTION	0	0	0	0	0	0	0	H/B	0	0	0	0	
808-G.I.S. MAPPING SYSTEM	46,057	1,013	49,937	275,781	275,781	402,259	126,478	31.4		402,259	275,781	309,822	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL EXPENSES	46,057	1,013	49,937	275,781	275,781	402,259	126,478	31.4		402,259	275,781	309,822	
EXCESS OF REVENUES OVER EXPENSES	21,054	1,013	51,489	27,257	27,257	177,209	149,952		H/B	177,209	27,257	57,344	
FOR FUND: 306 - G.I.S. MAPPING SYSTEM												114,939	
RETAINED EARNINGS:													
BEGINNING OF YEAR					408,856					408,856			
CAPITAL ACCTS (8900-00 - 8990-99)					0					74,610			
END OF YEAR					381,599					306,257			

201312	MONTHLY ACTIVITY				Y T O - D A T E			% DEV	REH	FOR YEAR 2013			
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	YEARS 2011
REVENUES:													
TAXES & SPECIAL ASSNT.	0	0	0	0	0	0	0	H/B	0	0	0	0	
INTERGOVERNMENTAL	0	0	0	3,326	3,326	0	3,326	H/B	0	3,326	165,182	12,238	
CHARGE FOR SERVICES	11,455	0	3,341	20,197	20,197	7,500	12,697	169.3	DVR	7,500	20,197	42	
MISCELLANEOUS REVENUE	112	46	1,613,792	1,615,167	1,615,167	502,000	1,113,167	221.7	DVR	502,000	1,615,167	3,468,403	
UTILITY REVENUE	4,565	1,275,260	1,351,905	7,997,918	7,997,918	7,676,000	321,918	4.2	DVR	7,676,000	7,997,918	7,796,600	
OTHER REVENUE	0	0	64,642	64,421	64,421	0	64,421	H/B	0	64,421	28,497	15,308	
OPERATING TRANSFERS IN	0	10,790	6,713,581	6,724,325	6,724,325	200,000	6,524,325	3,262.2	DVR	200,000	6,724,325	11,309,298	
TOTAL REVENUES	16,532	1,286,096	9,727,201	16,425,354	16,425,354	8,385,500	8,039,854	95.9	DVR	8,385,500	16,425,354	22,767,938	
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0	
431-SEWERAGE COLLECTION	258,345	299,692	1,701,354	4,525,845	4,525,845	6,859,253	2,333,408	34.0		6,859,253	4,525,845	4,392,623	
432-TREATMENT PLANT	196,853	183,565	1,055,324	3,354,166	3,354,166	5,647,644	2,293,478	40.6		5,647,644	3,354,166	3,138,043	
433-CPA GRANT ADMIN.	55,798	30,510	43,168	507,545	507,545	514,389	6,844	1.3		514,389	507,545	500,859	
808-G.I.S. MAPPING SYSTEM	0	0	0	0	0	0	0	H/B	0	0	0	0	
999-OPERATING TRANSFERS	158,751	0	79,376	1,180,252	1,180,252	1,179,128	1,124	.1	DVR	1,179,128	1,180,252	2,811,124	
TOTAL EXPENSES	669,767	513,767	2,879,222	9,567,808	9,567,808	14,200,434	4,632,626	32.6		14,200,434	9,567,808	10,842,649	
EXCESS OF REVENUES OVER EXPENSES	653,235	772,329	6,847,979	6,857,546	6,857,546	5,814,934	12,672,480		H/B	5,814,934	6,857,546	11,925,289	
FOR FUND: 310 - SEWERAGE FUND												1,114,356	
RETAINED EARNINGS:													
BEGINNING OF YEAR					65,889,303					65,889,303			
CAPITAL ACCTS (8900-00 - 8990-99)					0					4,796,395			
END OF YEAR					72,746,049					64,870,764			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REX	FOR YEAR 2013			
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO-2012 ACTUAL	YEARS 2011
REVENUES:													
MISCELLANEOUS REVENUE	0	0	6,056	6,056	6,056	0	6,056-	N/B		0	6,056	5,765	1,030
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	R/B		0	0	308	344,266
TOTAL REVENUES	0	0	6,056	6,056	6,056	0	6,056-	N/B		0	6,056	6,073	345,296
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	6,056	6,056	6,056	0	6,056-	N/B		0	6,056	6,073	345,296
FOR FUND: 313 - 2010 SEWER BOND RESERVE	0	0	6,056	6,056	6,056	0	6,056-	N/B		0	6,056	6,073	345,296
RETAINED EARNINGS:													
BEGINNING OF YEAR					467,178					467,178			
CAPITAL ACCTS (8900-00 - 8990-99)					0					0			
END OF YEAR					473,234					467,178			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REX	FOR YEAR 2013			
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	PRIO-2012 ACTUAL	YEARS 2011
REVENUES:													
TAXES & SPECIAL ASSMT.	0	4,787	0	9,306,627	9,306,627	8,991,570	315,057-	3.5-	DUR	8,991,570	9,306,627	9,811,533	8,340,261
INTERGOVERNMENTAL	0	0	0	318,187	318,187	280,000	38,187-	13.6-	DUR	280,000	318,187	971,676	520,540
CHARGE FOR SERVICES	5,742	6,175	4,189	56,691	56,691	20,000	36,691-	183.5-	DUR	20,000	56,691	46,696	66,925
MISCELLANEOUS REVENUE	142	73	166,389	170,186	170,186	30,000	140,186-	467.3-	DUR	30,000	170,186	1,272,258	42,697
UTILITY REVENUE	232,842	1,127,775	1,284,079	7,934,005	7,934,005	7,782,540	151,465-	1.9-	DUR	7,782,540	7,934,005	7,566,612	7,483,517
OTHER REVENUE	0	0	36,740	36,740	36,740	0	36,740-	N/B		0	36,740	55,566	50
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	4,192
TOTAL REVENUES	238,726	1,138,810	1,491,397	17,822,436	17,822,436	17,104,110	718,326-	4.2-	DUR	17,104,110	17,822,436	19,724,341	16,458,182
EXPENSES:													
199-GENERAL - OTHER	0	671	636	3,580	3,580	0	3,580-	N/B		0	3,580	26,151-	1,332
461-SOLID WASTE SERVICES	1,038,706	913,096	1,090,638	13,184,338	13,184,338	14,761,167	1,576,829	10.7	R/B	14,761,167	13,184,338	13,870,801	12,891,410
442-ANIMAL CONTROL	0	0	0	0	0	0	0			0	0	0	0
444-LANDFILL CLOSURE	13,771	147	221,237	152,151-	152,151-	138,000	290,151-	210.3-		138,000	152,151-	492,535-	405,501-
652-ECONOMIC DEVEL. - OTHER	0	0	0	0	0	0	0			0	0	0	0
999-OPERATING TRANSFERS	238,770	45,770	2,659,770	3,356,241	3,356,241	3,356,241	0			3,356,241	3,356,241	753,735	833,958
TOTAL EXPENSES	1,291,247	959,390	3,529,807	16,392,008	16,392,008	18,255,408	1,863,400	10.2		18,255,408	16,392,008	14,105,050	13,321,199
EXCESS OF REVENUES OVER EXPENSES	1,052,521-	179,420	2,038,410-	1,430,428	1,430,428	1,151,298-	2,581,726-	N/B		1,151,298-	1,430,428	5,618,491	3,136,983
FOR FUND: 353 - SANITATION FUND	1,052,521-	179,420	2,038,410-	1,430,428	1,430,428	1,151,298-	2,581,726-	N/B		1,151,298-	1,430,428	5,618,491	3,136,983
RETAINED EARNINGS:													
BEGINNING OF YEAR					23,110,439					23,110,439			
CAPITAL ACCTS (8900-00 - 8990-99)					0					1,439,150			
END OF YEAR					24,540,867					23,398,291			

201312	MONTHLY ACTIVITY				TOTAL			%	REMARKS	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL	ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:														
INTERGOVERNMENTAL CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	1,864	1,836	1,803	244,424	244,424	7,441,871	7,197,447	96.7	7,441,871	244,424	219,410	240,284	1,746	0
OTHER REVENUE	12	6	3,389	557	557	11,170	10,613	95.0	11,170	557	530	23	0	0
OPERATING TRANSFERS IN	0	0	558,647	1,426,252	1,426,252	0	1,426,252	N/B	0	1,426,252	499,744	516,040	0	0
TOTAL REVENUES	1,876	1,842	560,523	1,671,523	1,671,523	7,453,041	5,781,518	77.6	7,453,041	1,671,523	719,707	754,578		
EXPENSES:														
155-RISK MANAGEMENT	89,244	44,823	79,810	563,644	563,644	787,416	223,772	28.4	787,416	563,644	794,129	710,116	0	0
158-PARISHWIDE INSURANCE	4,364	6,836	697	299,420	299,420	7,421,979	7,122,559	96.0	7,421,979	299,420	262,746	281,387	0	0
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	93,608	51,659	80,507	863,064	863,064	8,209,395	7,346,331	89.5	8,209,395	863,064	1,056,875	991,503		
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 354 - INSURANCE CONTROL FUND	91,732	49,617	480,016	808,459	808,459	756,354	1,564,813	N/B	756,354	808,459	337,168	236,925		
RETAINED EARNINGS:														
BEGINNING OF YEAR					1,039,687				1,039,687					
CAPITAL ACCTS (8900-00 - 8990-99)					0				24,964					
END OF YEAR					230,228				1,770,077					

201312	MONTHLY ACTIVITY				TOTAL			%	REMARKS	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL	ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXPENSES:														
155-RISK MANAGEMENT	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 356 - EMPLOYEE BENEFIT PLAN	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
RETAINED EARNINGS:														
BEGINNING OF YEAR					0				0					
CAPITAL ACCTS (8900-00 - 8990-99)					0				0					
END OF YEAR					0				0					

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC	% ACTUAL							TOTAL ANT BUDGETED	PROJECTED ACTUAL		
REVENUES:														
CHARGE FOR SERVICES	2,682,160	1,391,233	1,327,408	16,749,741	16,749,741	16,633,050	116,691-	7-	DVR		16,633,050	16,749,741	15,792,831	15,203,249
MISCELLANEOUS REVENUE	63	0	7,038-	4,377-	4,377-	0	4,377-		N/B		0	4,377-	7,292	362-
OTHER REVENUE	514	65,027	0	350,398	350,398	720,000	369,602	51.3	N/B		720,000	350,398	386,320	1,756,126
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B		0	0	0	0
TOTAL REVENUES	2,682,737	1,456,260	1,327,408	17,095,762	17,095,762	17,353,050	257,288	1.5			17,353,050	17,095,762	16,186,443	16,959,013
EXPENSES:														
155-RISK MANAGEMENT	1,252,072	1,216,934	1,730,228	15,782,312	15,782,312	20,098,033	4,315,721	21.5	N/B		20,098,033	15,782,312	17,238,262	16,825,381
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B		0	0	0	0
TOTAL EXPENSES	1,252,072	1,216,934	1,730,228	15,782,312	15,782,312	20,098,033	4,315,721	21.5			20,098,033	15,782,312	17,238,262	16,825,381
EXCESS OF REVENUES OVER EXPENSES	1,430,665	239,326	409,850-	1,313,450	1,313,450	2,744,983-	4,058,433-		N/B		2,744,983-	1,313,450	1,051,819-	133,632
RETAINED EARNINGS:														
BEGINNING OF YEAR					4,067,743						4,067,743			
CAPITAL ACCTS (8900-00 - 8990-99)					0						0			
END OF YEAR					5,381,193						1,322,760			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC	% ACTUAL							TOTAL ANT BUDGETED	PROJECTED ACTUAL		
REVENUES:														
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	1,946-	1,946-	1,946-	0	1,946-		N/B		0	1,946-	0	21
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B		0	0	0	0
TOTAL REVENUES	0	0	1,946-	1,946-	1,946-	0	1,946-		N/B		0	1,946-	0	21
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	1,946-	1,946-	1,946-	0	1,946-		N/B		0	1,946-	0	21
RETAINED EARNINGS:														
BEGINNING OF YEAR					10						10			
CAPITAL ACCTS (8900-00 - 8990-99)					0						0			
END OF YEAR					1,936-						10			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REN INK	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURREN - DEC -	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXPENSES:														
155-RISK MANAGEMENT	0	0	0	0	0	0	0	0	N/B		0	0	0	0
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FOR FUND: 360 - F. A. RICHARD LOSS FUND														
RETAINED EARNINGS:														
BEGINNING OF YEAR					0						0			
CAPITAL ACCTS (8900-00 - 8990-99)					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REN INK	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURREN - DEC -	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:														
CHARGE FOR SERVICES	0	0	0	34,964	34,964	0	34,964-		N/B		0	34,964	25,957	0
TOTAL REVENUES	0	0	0	34,964	34,964	0	34,964-		N/B		0	34,964	25,957	0
EXPENSES:														
155-RISK MANAGEMENT	0	0	0	34,964	34,964	0	34,964-		N/B		0	34,964	25,957	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	34,964	34,964	0	34,964-		N/B		0	34,964	25,957	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B		0	0	0	0
FOR FUND: 368 - PROTECTION & LIABILITY														
RETAINED EARNINGS:														
BEGINNING OF YEAR					0						0			
CAPITAL ACCTS (8900-00 - 8990-99)					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E			Z REK NKM	FOR YEAR 2013			
	PRIO-2 N- OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT NBUDGETED	PROJECTED ACTUAL	PRIO 2012	YEARS 2011
REVENUES:												
CHARGE FOR SERVICES	0	0	0	49,759	49,759	0	49,759-	N/B	0	49,759	204,235	20,880
TOTAL REVENUES	0	0	0	49,759	49,759	0	49,759-	N/B	0	49,759	204,235	20,880
EXPENSES:												
155-RISK MANAGEMENT	2,000	2,500	100,329-	49,439	49,439	0	49,439-	N/B	0	49,439	122,819	20,901
999-OPERATING TRANSFERS	0	0	11,956	21,767	21,767	0	21,767-	N/B	0	21,767	6,071	5,639
TOTAL EXPENSES	2,000	2,500	88,373-	71,206	71,206	0	71,206-	N/D	0	71,206	128,890	26,540
EXCESS OF REVENUES OVER EXPENSES												
FOR FUND: 369 - MEDICAL PROF LIAB INS	2,000-	2,500-	88,373	21,447-	21,447-	0	21,447	N/B	0	21,447-	75,345	5,660-
RETAINED EARNINGS:												
BEGINNING OF YEAR					40,000				40,000			
CAPITAL ACCTS (8900-00 - 8990-99)					0				0			
END OF YEAR					18,553				40,000			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E			Z REK NKM	FOR YEAR 2013				
	PRIO-2 N- OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT NBUDGETED	PROJECTED ACTUAL	PRIO 2012	YEARS 2011	ACTUAL
REVENUES:													
CHARGE FOR SERVICES	152,708	0	163,834	654,743	654,743	650,000	4,743-	7-	DUR	650,000	654,743	672,123	768,647
MISCELLANEOUS REVENUE	5	3	3	67	67	130	63	48.5		130	67	165	127
OTHER REVENUE	0	0	253	253	253	0	253-		N/B	0	253	66	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	152,713	3	164,090	655,063	655,063	650,130	4,933-	0-	DUR	650,130	655,063	672,354	768,774
EXPENSES:													
156-HUMAN RESOURCES ADMIN.	44,563	26,249	192,725	618,496	618,496	692,298	73,802	10.7		692,298	618,496	595,131	588,180
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	44,563	26,249	192,725	618,496	618,496	692,298	73,802	10.7		692,298	618,496	595,131	588,180
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 370 - HUMAN RESOURCES FUND	108,150	26,246-	28,635-	36,567	36,567	42,160-	78,735-		N/B	42,168-	36,567	77,223	180,594
RETAINED EARNINGS:													
BEGINNING OF YEAR					981,251				981,251				
CAPITAL ACCTS (8900-00 - 8990-99)					0				11,136				
END OF YEAR					1,017,818				950,219				

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REX	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	N		
REVENUES:														
CHARGE FOR SERVICES	0	0	0	524,788	524,788	0	524,788-	N/B		0	524,788	2,759,645	488,907	
MISCELLANEOUS REVENUE	6	3	3	82	82	0	82-	N/B		0	82	13,691-	31,375	
OTHER REVENUE	78	840	0	917	917	0	917-	N/B		0	917	24,001	334	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0-	N/B		0	0	0	0	
TOTAL REVENUES	84	843	3	525,787	525,787	0	525,787-	N/B		0	525,787	2,769,955	520,616	
EXPENSES:														
155-RISK MANAGEMENT	36,426	17,774-	4,503-	478,668	478,668	0	478,668-	N/B		0	478,668	1,313,071	741,466	
156-HUMAN RESOURCES ADMIN.	0	0	0	0	0	0	0-	N/B		0	0	0	0	
999-GENERAL - OTHER	0	0	0	0	0	0	0-	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	140,501	309,595	309,595	0	309,595-	N/B		0	309,595	104,635	152,787	
TOTAL EXPENSES	36,426	17,774-	135,998	788,263	788,263	0	788,263-	N/B		0	788,263	1,417,706	894,253	
EXCESS OF REVENUES OVER EXPENSES	36,342-	10,617	135,995-	262,476-	262,476-	0	262,476	N/B		0	262,476-	1,352,249	373,637-	
FOR FUND: 371 - GEN LIAB LOSS FUND														
RETAINED EARNINGS:														
BEGINNING OF YEAR					409,217-						409,217-			
CAPITAL ACCTS (8900-00 - 8990-99)					0						0			
END OF YEAR					671,693-						409,217-			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REX	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	N		
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	4,295	4,295	0	4,295-	N/B		0	4,295	0	0	
CHARGE FOR SERVICES	311	0	1,468	1,317,658	1,317,658	0	1,317,658-	N/B		0	1,317,658	1,229,370	1,250,835	
MISCELLANEOUS REVENUE	0	0	1,686-	1,686-	1,686-	0	1,686-	N/B		0	1,686-	4,676	4,252	
OTHER REVENUE	0	0	0	665	665	0	665-	N/B		0	665	2,112	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0-	N/B		0	0	0	0	
TOTAL REVENUES	311	0	218	1,320,932	1,320,932	0	1,320,932-	N/B		0	1,320,932	1,236,158	1,255,067	
EXPENSES:														
155-RISK MANAGEMENT	946-	7,730	118,886	508,431	508,431	0	508,431-	N/B		0	508,431	1,210,370	635,565	
199-GENERAL - OTHER	0	0	0	0	0	0	0-	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	92,935	195,399	195,399	0	195,399-	N/B		0	195,399	63,404	72,822	
TOTAL EXPENSES	946-	7,730	211,821	703,830	703,830	0	703,830-	N/B		0	703,830	1,273,774	708,407	
EXCESS OF REVENUES OVER EXPENSES	1,257	7,730-	212,039-	617,102	617,102	0	617,102-	N/B		0	617,102	37,616-	546,680	
FOR FUND: 372 - AUTO LIAB LOSS FND														
RETAINED EARNINGS:														
BEGINNING OF YEAR					1,285,709						1,285,709			
CAPITAL ACCTS (8900-00 - 8990-99)					0						0			
END OF YEAR					1,902,811						1,285,709			

201312	MONTHLY ACTIVITY				Y E A R - T O T A L	B U D G E T E D	V A R I A N C E	% D E V	R E M A R K	FOR YEAR 2013			P R I O R Y E A R S 2011
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L						T O T A L A M T	P R O J E C T E D	A C T U A L	
REVENUES:													
CHARGE FOR SERVICES	127,477	93,840	110,520	1,097,069	1,097,069	0	1,097,069-	N/B		0	1,097,069	955,990	887,448
MISCELLANEOUS REVENUE	2	1	1	21	21	0	21-	N/B		0	21	17,748	333
OTHER REVENUE	484	10,078	21,566	145,370	145,370	0	145,370-	N/B		0	145,370	103,634	294,669
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	127,963	103,919	132,087	1,242,460	1,242,460	0	1,242,460-	N/B		0	1,242,460	1,077,372	593,112
EXPENSES:													
155-RISK MANAGEMENT	142,577-	75,734	2,474,302-	1,172,815	1,172,815	0	1,172,815-	N/B		0	1,172,815	1,375,092	1,045,719
199-GENERAL - OTHER	0	0	0	1,100	1,100	0	1,100-	N/B		0	1,100	1,100	1,100
999-OPERATING TRANSFERS	0	0	122,559	325,403	325,403	0	325,403-	N/B		0	325,403	125,520	147,632
TOTAL EXPENSES	142,577-	75,734	2,351,743-	1,499,318	1,499,318	0	1,499,318-	N/B		0	1,499,318	1,501,712	1,194,451
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 373 - WORK COMP LOSS FND	270,540	28,185	2,483,830	256,858-	256,858-	0	256,858	N/B		0	256,858-	424,340-	601,339-
RETAINED EARNINGS:													
BEGINNING OF YEAR					140,350					140,350			
CAPITAL ACCTS (8900-00 - 8990-99)					0					0			
END OF YEAR					116,508-					140,350			

201312	MONTHLY ACTIVITY				Y E A R - T O T A L	B U D G E T E D	V A R I A N C E	% D E V	R E M A R K	FOR YEAR 2013			P R I O R Y E A R S 2011
	P R I O R - 2	P R I O R - 1	C U R R E N T	A C T U A L						T O T A L A M T	P R O J E C T E D	A C T U A L	
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	47,877
CHARGE FOR SERVICES	0	0	0	2,436,672	2,436,672	0	2,436,672-	N/B		0	2,436,672	1,912,450	1,904,994
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OTHER REVENUE	0	0	0	64,342	64,342	0	64,342-	N/B		0	64,342	0	28,700
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	2,501,014	2,501,014	0	2,501,014-	N/B		0	2,501,014	1,912,450	1,981,571
EXPENSES:													
155-RISK MANAGEMENT	0	0	0	2,314,265	2,314,265	0	2,314,265-	N/B		0	2,314,265	1,912,452	1,906,668
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	122,492	320,305	320,305	0	320,305-	N/B		0	320,305	122,406	20,837
TOTAL EXPENSES	0	0	122,492	2,634,570	2,634,570	0	2,634,570-	N/B		0	2,634,570	2,034,858	1,927,505
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 374 - PHYSICAL PLANT LOSS FD	0	0	122,492-	133,556-	133,556-	0	133,556	N/B		0	133,556-	122,408-	54,066
RETAINED EARNINGS:													
BEGINNING OF YEAR					166,727					166,727			
CAPITAL ACCTS (8900-00 - 8990-99)					0					0			
END OF YEAR					33,171					166,727			

201312	MONTHLY ACTIVITY	MONTHLY ACTIVITY	MONTHLY ACTIVITY	ACTUAL	Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	TOTAL AMT BUDGETED	2013 PROJECTED ACTUAL	2012 PRIOR ACTUAL	YEARS 2011 ACTUAL
	PRIO-2	PRIO-1	CURRENT											
	DEC	NOV	DEC											
REVENUES:														
CHARGE FOR SERVICES	0	0	0	325,000		325,000	0	325,000-		N/B	0	325,000	325,000	513,002
MISCELLANEOUS REVENUE	2	1	1	25		25	0	25-		N/B	0	25	15	3,760
OTHER REVENUE	0	0	0	0		0	0	0		N/B	0	0	0	1,068,733
OPERATING TRANSFERS IN	0	0	0	0		0	0	0		N/B	0	0	0	0
TOTAL REVENUES	2	1	1	325,025		325,025	0	325,025-		N/B	0	325,025	325,015	1,585,495
EXPENSES:														
155-RISK MANAGEMENT	159	71,949	0	416,911		416,911	0	416,911-		N/B	0	416,911	219,332	1,083,410
199-GENERAL - OTHER	0	0	0	0		0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	14,229	116,064		116,064	0	116,064-		N/B	0	116,064	63,015	35,092
TOTAL EXPENSES	159	71,949	14,229	532,975		532,975	0	532,975-		N/B	0	532,975	282,347	1,118,502
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 375 - UTIL. & GAS CLAIMS	157-	71,948-	14,228-	207,950-		207,950-	0	207,950		N/B	0	207,950-	42,668	466,993
RETAINED EARNINGS:														
BEGINNING OF YEAR						276,659					276,659			
CAPITAL ACCTS (8900-00 - 8990-99)						0					0			
END OF YEAR						68,709					276,659			

201312	MONTHLY ACTIVITY	MONTHLY ACTIVITY	MONTHLY ACTIVITY	ACTUAL	Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	TOTAL AMT BUDGETED	2013 PROJECTED ACTUAL	2012 PRIOR ACTUAL	YEARS 2011 ACTUAL
	PRIO-2	PRIO-1	CURRENT											
	DEC	NOV	DEC											
REVENUES:														
CHARGE FOR SERVICES	0	0	0	460,215		460,215	0	460,215-		N/B	0	460,215	199,661	418,590
MISCELLANEOUS REVENUE	73	0	4,654	2,081		2,081	0	2,081-		N/B	0	2,081	6,320	17,290
OTHER REVENUE	0	0	0	0		0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0		0	0	0		N/B	0	0	0	0
TOTAL REVENUES	73	0	4,654	458,134		458,134	0	458,134-		N/B	0	458,134	205,981	435,880
EXPENSES:														
155-RISK MANAGEMENT	15,000	44,500	4,063	282,952		282,952	0	282,952-		N/B	0	282,952	218,289	50,955-
999-OPERATING TRANSFERS	0	0	22,720	58,568		58,568	0	58,568-		N/B	0	58,568	22,182	45,200
TOTAL EXPENSES	15,000	44,500	26,783	341,520		341,520	0	341,520-		N/B	0	341,520	240,471	5,755-
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 376 - ASSL G/L	14,927-	44,500-	31,437-	116,614		116,614	0	116,614-		N/B	0	116,614	34,490-	441,635
RETAINED EARNINGS:														
BEGINNING OF YEAR						10,125-					10,125-			
CAPITAL ACCTS (8900-00 - 8990-99)						0					0			
END OF YEAR						106,489					10,125-			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	F O R Y E A R 2013			PRIOR YEARS 2011	
	PRIO-2 OCT	PRIO-1 NOV	CURREN DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL		
REVENUES:														
CHARGE FOR SERVICES	0	0	0	958,782	958,782	0	958,782-	N/B		0	958,782	1,164,889-	872,062	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	15,067-	33,874-	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	958,782	958,782	0	958,782-	N/B		0	958,782	1,179,956-	838,188	
EXPENSES:														
155-RISK MANAGEMENT	10,000	42,673-	158	91,183	81,183	0	81,183-	N/B		0	81,183	146,017	82,486	
999-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	18,646	42,602	42,602	0	42,602-	N/B		0	42,602	14,824	22,911	
TOTAL EXPENSES	10,000	42,673-	18,804	123,785	123,785	0	123,785-	N/B		0	123,785	160,841	105,397	
EXCESS OF REVENUES OVER EXPENSES	10,000-	42,673	18,804-	834,997	834,997	0	834,997-	N/B		0	834,997	1,340,797-	732,791	
RETAINED EARNINGS:														
BEGINNING OF YEAR					46,086-						46,086-			
CAPITAL ACCTS (8900-00 - 8990-99)														
END OF YEAR					788,911						46,086-			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	F O R Y E A R 2013			PRIOR YEARS 2011	
	PRIO-2 OCT	PRIO-1 NOV	CURREN DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL		
REVENUES:														
CHARGE FOR SERVICES	0	0	0	103,906	103,906	0	103,906-	N/B		0	103,906	119,347	122,222	
MISCELLANEOUS REVENUE	0	0	1-	136	136	0	136-	N/B		0	136	808	1,104	
OTHER REVENUE	0	0	0	0	0	0	0	N/B		0	0	2,419	0	
TOTAL REVENUES	0	0	1-	104,042	104,042	0	104,042-	N/B		0	104,042	122,574	123,326	
EXPENSES:														
155-RISK MANAGEMENT	0	0	0	46,472	46,472	0	46,472-	N/B		0	46,472	51,034	57,173	
999-OPERATING TRANSFERS	0	0	12,609	31,617	31,617	0	31,617-	N/B		0	31,617	11,762	10,582	
TOTAL EXPENSES	0	0	12,609	78,089	78,089	0	78,089-	N/B		0	78,089	62,796	67,755	
EXCESS OF REVENUES OVER EXPENSES	0	0	12,610-	25,953	25,953	0	25,953-	N/B		0	25,953	59,778	55,571	
RETAINED EARNINGS:														
BEGINNING OF YEAR					502,933						502,933			
CAPITAL ACCTS (8900-00 - 8990-99)														
END OF YEAR					528,886						502,933			

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****
	PRIO-2	PRIO-1	CURR	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013	PROJECTED	PRIO 2012	YEARS 2011	
	ACT	NOV	DEC							BUDGETED	ACTUAL	ACTUAL	ACTUAL	
REVENUES:														
CHARGE FOR SERVICES	0	0	398	2,385	2,385	0	2,385	N/B		0	2,385	2,782	3,047	
TOTAL REVENUES	0	0	398	2,385	2,385	0	2,385	N/B		0	2,385	2,782	3,047	
EXPENSES:														
155-RISK MANAGEMENT	0	0	398	2,385	2,385	0	2,385	N/B		0	2,385	2,782	3,047	
999-OPERATING TRANSFERS	0	0	0	4,932	4,932	0	4,932	N/B		0	4,932	34,075	2,538	
TOTAL EXPENSES	0	0	398	7,317	7,317	0	7,317	N/B		0	7,317	31,293	5,585	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 379 - CONTRACTOR'S POLL LIAB	0	0	0	4,932	4,932	0	4,932	N/B		0	4,932	34,075	2,538	
RETAINED EARNINGS:														
BEGINNING OF YEAR					0					0				
CAPITAL ACCTS (8900-00 - 8990-99)					0					0				
END OF YEAR					4,932					0				

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****
	PRIO-2	PRIO-1	CURR	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013	PROJECTED	PRIO 2012	YEARS 2011	
	ACT	NOV	DEC							BUDGETED	ACTUAL	ACTUAL	ACTUAL	
REVENUES:														
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	0	
CHARGE FOR SERVICES	480	0	624,708	954,818	954,818	1,010,000	55,182	5.5		1,010,000	954,818	949,624	884,187	
MISCELLANEOUS REVENUE	0	0	0	0	0	45	45	100.0		45	0	0	0	
OTHER REVENUE	0	0	4,610	4,610	4,610	0	4,610	N/B		0	4,610	22,603	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	480	0	629,318	959,428	959,428	1,010,045	50,617	5.0		1,010,045	959,428	927,021	884,187	
EXPENSES:														
154-PURCHASING	74,324	47,644	250,188	943,022	943,022	1,072,466	129,444	12.1		1,072,466	943,022	933,079	895,547	
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL EXPENSES	74,324	47,644	250,188	943,022	943,022	1,072,466	129,444	12.1		1,072,466	943,022	933,079	895,547	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 380 - CENTRALIZED PURCHASING	73,844	47,644	379,130	16,406	16,406	62,421	78,827	N/B		62,421	16,406	6,058	11,360	
RETAINED EARNINGS:														
BEGINNING OF YEAR					20,422					20,422				
CAPITAL ACCTS (8900-00 - 8990-99)					0					101,765				
END OF YEAR					36,828					59,766				

201312	MONTHLY ACTIVITY				Y E A R - T O T A L	F O R M O N T H E N D I N G D E C E M B E R 3 1 , 2 0 1 3				F O R Y E A R 2 0 1 3		P R I O R Y E A R S	
	PRIOR-2 - DEC -	PRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL		TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX R/M	TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL
REVENUES:													
TAXES & SPECIAL ASSHT.	26,444	26,849	103,219	319,165	319,165	245,000	74,165-	30.3-	DVR	245,000	319,165	296,071	247,460
INTERGOVERNMENTAL	0	0	0	0	0	0	0		R/B	0	0	3,494	64,291-
CHARGE FOR SERVICES	54,602	35,340	60,536	564,786	564,786	481,103	83,683-	17.4-	DVR	481,103	564,786	512,512	492,958
MISCELLANEOUS REVENUE	168	113	157	1,351	1,351	408	951-	237.0-	DVR	408	1,351	985	60,160
OTHER REVENUE	0	0	6,745	6,745	6,745	0	6,745-		R/B	0	6,745	2,995	140
OPERATING TRANSFERS IN	72,679	72,679	72,679	872,151	872,151	872,151	0			872,151	872,151	872,151	872,151
TOTAL REVENUES	153,893	134,981	243,336	1,764,198	1,764,198	1,598,654	165,544-	10.4-	DVR	1,598,654	1,764,198	1,688,208	1,608,578
EXPENSES:													
197-CIVIC CENTER	148,166	121,943	701,265	2,297,804	2,297,804	2,655,917	358,113	13.5		2,655,917	2,297,804	2,186,474	2,220,736
199-GENERAL - OTHER	0	0	0	0	0	0	0		R/B	0	0	0	0
999-OPERATING TRANSFERS	513,363-	0	1,026,726	513,363	513,363	513,363	0			513,363	513,363	129,594	0
TOTAL EXPENSES	365,197-	121,943	1,727,991	2,811,167	2,811,167	3,169,280	358,113	11.3		3,169,280	2,811,167	2,316,068	2,220,736
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 385 - CIVIC CENTER B & H FUND	519,090	13,038	1,404,655-	1,046,969-	1,046,969-	1,570,626-	523,657-		R/B	1,570,626-	1,046,969-	627,860-	612,158-
RETAINED EARNINGS:													
BEGINNING OF YEAR					13,529,986					13,529,986			
CAPITAL ACCTS (8900-00 - 8990-99)					0					327,368			
END OF YEAR					12,403,017					12,286,728			

201312	MONTHLY ACTIVITY				Y E A R - T O T A L	F O R M O N T H E N D I N G D E C E M B E R 3 1 , 2 0 1 3				F O R Y E A R 2 0 1 3		P R I O R Y E A R S	
	PRIOR-2 - DEC -	PRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL		TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX R/M	TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL
REVENUES:													
CHARGE FOR SERVICES	0	0	0	0	0	0	0		R/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		R/B	0	0	0	0
EXPENSES:													
TOTAL EXPENSES	0	0	0	0	0	0	0		R/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 386 - INDOOR FOOTBALL LEAGUE	0	0	0	0	0	0	0		R/B	0	0	0	0
RETAINED EARNINGS:													
BEGINNING OF YEAR					0					0			
CAPITAL ACCTS (8900-00 - 8990-99)					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS
	ACT -	NOV -	DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	ACTUAL	2012	
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	0
CHARGE FOR SERVICES	57,601	1,531	758,984	1,517,547	1,517,547	1,710,000	192,453	11.3		1,710,000	1,517,547	1,542,866	1,370,117
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OTHER REVENUE	0	0	2,381	2,381	2,381	0	2,381-	N/B		0	2,381	849	33
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	57,601	1,531	761,365	1,519,928	1,519,928	1,710,000	190,072	11.1		1,710,000	1,519,928	1,543,715	1,370,150
EXPENSES:													
192-INFORMATION TECHNOLOGY	132,420	92,855	87,964-	1,469,767	1,469,767	2,280,526	810,759	35.6		2,280,526	1,469,767	1,540,585	1,462,687
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	17,000-	0	34,000	17,000	17,000	17,000	0	0		17,000	17,000	3,512	0
TOTAL EXPENSES	115,420	92,855	53,964-	1,486,767	1,486,767	2,297,526	810,759	35.3		2,297,526	1,486,767	1,544,097	1,462,687
EXCESS OF REVENUES OVER EXPENSES	57,819-	91,324-	813,329	33,161	33,161	587,526-	620,687-	N/B		587,526-	33,161	382-	92,537-
RETAINED EARNINGS:													
BEGINNING OF YEAR					133,895					133,895			
CAPITAL ACCTS (8900-00 - 8990-99)					0					500,588			
END OF YEAR					167,056					46,957			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS
	ACT -	NOV -	DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL BUDGETED	ACTUAL	2012	
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	2,348
CHARGE FOR SERVICES	7,839	210	623,745	976,033	976,033	932,000	44,033-	4.7-	DVR	932,000	976,033	844,316	786,634
MISCELLANEOUS REVENUE	0	0	0	0	0	100	100	100.0		100	0	0	0
OTHER REVENUE	0	0	11	11	11	0	11-	N/B		0	11	402	1,409
TOTAL REVENUES	7,839	210	623,756	976,044	976,044	932,100	43,944-	4.7-	DVR	932,100	976,044	844,718	790,391
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
303-GARAGE	82,623	57,872	161,942	937,396	937,396	1,049,623	112,227	10.7		1,049,623	937,396	868,418	855,142
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	82,623	57,872	161,942	937,396	937,396	1,049,623	112,227	10.7		1,049,623	937,396	868,418	855,142
EXCESS OF REVENUES OVER EXPENSES	74,784-	57,662-	461,814	38,648	38,648	117,523-	156,171-	N/B		117,523-	38,648	23,700-	64,751-
RETAINED EARNINGS:													
BEGINNING OF YEAR					96,619					96,619			
CAPITAL ACCTS (8900-00 - 8990-99)					0					55,193			
END OF YEAR					139,267					34,289			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	
	PRIO-2	PRIO-1	CURRENT	ACTUAL							TOTAL BUDGETED	PROJECTED		2012
	NOV	NOV	DEC	ACTUAL										
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 401 - BOND TRUST FUND	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR					3,111						3,111			
END OF YEAR					3,111						3,111			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	
	PRIO-2	PRIO-1	CURRENT	ACTUAL							TOTAL BUDGETED	PROJECTED		2012
	NOV	NOV	DEC	ACTUAL										
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXPENSES:														
351-DRAINAGE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 403 - 2007 GENERAL OBLIG FUND	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	
	PRIOR-2 - OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL						TOTAL BUDGETED	PROJECTED ACTUAL		2012 ACTUAL
REVENUES:													
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0			0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
409-HEALTH & WELFARE-OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0			0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0			0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	
	PRIOR-2 - OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL						TOTAL BUDGETED	PROJECTED ACTUAL		2012 ACTUAL
REVENUES:													
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	17
OTHER REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	85,826	0	42,913	514,958	514,958	514,958	0			514,958	514,958	516,764	517,750
TOTAL REVENUES	85,826	0	42,913	514,958	514,958	514,958	0			514,958	514,958	516,764	517,767
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0
215-VICTIMS ASSISTANCE	0	0	0	419,690	419,690	419,690	0			419,690	419,690	421,496	422,482
222-FIRE - URBAN	0	47,094	0	95,268	95,268	95,268	0			95,268	95,268	95,267	95,267
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	47,094	0	514,958	514,958	514,958	0			514,958	514,958	516,763	517,749
EXCESS OF REVENUES OVER EXPENSES	85,826	47,094	42,913	0	0	0	0			0	0	1	18
FUND BALANCE:													
BEGINNING OF YEAR					2,594					2,594			
END OF YEAR					2,594					2,594			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	
	PRIOR-2	PRIOR-1	CURRENT	ACTUAL							TOTAL BUDGETED	PROJECTED ACTUAL		2012
	H- OCT	- NOV	- DEC	-										
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	0	H/B		0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	H/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	H/B		0	0	137	137
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	H/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	H/B		0	0	137	137
EXPENSES:														
310-ROADS & BRIDGES	0	0	0	0	0	0	0	0	H/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	H/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	H/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES														
FOR FUND: 406 - HODDLAWN RANCH ROAD B/S														
	0	0	0	0	0	0	0	0	H/B		0	0	137	137
FUND BALANCE:														
BEGINNING OF YEAR														
					2,653						2,653			
END OF YEAR														
					2,653						2,653			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS	
	PRIOR-2	PRIOR-1	CURRENT	ACTUAL							TOTAL BUDGETED	PROJECTED ACTUAL		2012
	H- OCT	- NOV	- DEC	-										
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	0	H/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	H/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	H/B		0	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	H/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	H/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	H/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES														
FOR FUND: 407 - COTTONWOOD DR SEWER B/S														
	0	0	0	0	0	0	0	0	H/B		0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR														
					0						0			
END OF YEAR														
					0						0			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REK	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:															
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXPENSES:															
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
FUND BALANCE:															
BEGINNING OF YEAR					0						0				
END OF YEAR					0						0				

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REK	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:															
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
FUND BALANCE:															
BEGINNING OF YEAR					0						0				
END OF YEAR					0						0				

201312	MONTHLY ACTIVITY				ACTUAL	YEAR - T O - D A T E			%	REMARKS	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PREV-2	PRIOR-1	CURRENT			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL		
	OCT	NOV	DEC											
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	0-	N/B	0	0	0	0	28
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	198	205	
TOTAL REVENUES	0	0	0	0	0	0	0	0-	N/B	0	0	198	233	
EXPENSES:														
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0-	N/B	0	0	199	234	
TOTAL EXPENSES	0	0	0	0	0	0	0	0-	N/B	0	0	199	234	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	1-	1-	
FUND BALANCE:														
BEGINNING OF YEAR						0					0			
END OF YEAR						0					0			

201312	MONTHLY ACTIVITY				ACTUAL	YEAR - T O - D A T E			%	REMARKS	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PREV-2	PRIOR-1	CURRENT			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL		
	OCT	NOV	DEC											
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	15,706	16,131	16,131	15,706	425-	2.7-	OVR	15,706	16,131	15,706	12,146	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	2,751	2,751	2,751	5,000	2,249	45.0		5,000	2,751	3,525	4,547	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL REVENUES	0	0	18,457	18,882	18,882	20,706	1,824	8.8		20,706	18,882	19,231	16,693	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	18,882	18,882	18,882	20,000	1,118	5.6		20,000	18,882	19,231	16,662	
TOTAL EXPENSES	0	0	18,882	18,882	18,882	20,000	1,118	5.6		20,000	18,882	19,231	16,662	
EXCESS OF REVENUES OVER EXPENSES	0	0	425-	0	0	706	706		N/B	706	0	0	31	
FUND BALANCE:														
BEGINNING OF YEAR						498					498			
END OF YEAR						498					1,204			

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A Y E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****									
	*PRIOR-2 * - OCT -	*PRIOR-1 * - NOV -	CURRENT * - DEC -	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	REN	*TOTAL AMT * BUDGETED	*PROJECTED * ACTUAL *	* 2012 * ACTUAL	* 2011 * ACTUAL
REVENUES:													
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR	0												
END OF YEAR	0												

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A Y E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****									
	*PRIOR-2 * - OCT -	*PRIOR-1 * - NOV -	CURRENT * - DEC -	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	REN	*TOTAL AMT * BUDGETED	*PROJECTED * ACTUAL *	* 2012 * ACTUAL	* 2011 * ACTUAL
REVENUES:													
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR	0												
END OF YEAR	0												

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** % DEV *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****				
	MPRIOR-2 M- OCT -	MPRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY BUDGETED VARIANCE	TOTAL ANT PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:									
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	0
EXPENSES:									
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	0
506-LIBRARY	0	0	0	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 414 - LIBRARY B/S FUND	0	0	0	0	0	0	0	0	0
FUND BALANCE:									
BEGINNING OF YEAR					0				
END OF YEAR					0				

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** % DEV *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****				
	MPRIOR-2 M- OCT -	MPRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY BUDGETED VARIANCE	TOTAL ANT PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:									
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	0	
EXPENSES:									
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	74	
TOTAL EXPENSES	0	0	0	0	0	0	0	74	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 415 - LIBRARY BORD RESERVE FD	0	0	0	0	0	0	0	74-	
FUND BALANCE:									
BEGINNING OF YEAR					0				
END OF YEAR					0				

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A Y E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
	* PRIOR-2 * * - OCT -	* PRIOR-1 * * - NOV -	* CURRENT * * - DEC -	* ACTUAL * * ACTUAL *
			TOTAL ACTIVITY	BUDGETED
				VARIANCE
				% DEV
				RE% R/M
			TOTAL AMT	PROJECTED
				* 2012 * * ACTUAL *
				* 2011 * * ACTUAL *
REVENUES:				
TAXES & SPECIAL ASSHT.	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0
OTHER REVENUE	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENSES:				
310-ROADS & BRIDGES	0	0	0	0
TOTAL EXPENSES	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0
FUND BALANCE:				
BEGINNING OF YEAR			0	
END OF YEAR			0	

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A Y E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
	* PRIOR-2 * * - OCT -	* PRIOR-1 * * - NOV -	* CURRENT * * - DEC -	* ACTUAL * * ACTUAL *
			TOTAL ACTIVITY	BUDGETED
				VARIANCE
				% DEV
				RE% R/M
			TOTAL AMT	PROJECTED
				* 2012 * * ACTUAL *
				* 2011 * * ACTUAL *
REVENUES:				
TAXES & SPECIAL ASSHT.	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0
OTHER REVENUE	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENSES:				
310-ROADS & BRIDGES	0	0	0	0
TOTAL EXPENSES	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0
FUND BALANCE:				
BEGINNING OF YEAR			0	
END OF YEAR			0	

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A Y E			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:													
TAXES & SPECIAL ASSHT. CHARGE FOR SERVICES	0	492	0	850,747	850,747	818,462	32,285-	3.9-	DVR	818,462	850,747	1,102,599	944,841
MISCELLANEOUS REVENUE	0	0	1,130	1,474	1,474	50	1,424-	2,848.0-	DVR	50	1,474	127	16,262
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	492	1,130	852,221	852,221	818,512	33,709-	4.1-	DVR	818,512	852,221	1,102,726	961,103
EXPENSES:													
199-GENERAL - OTHER	0	0	13,769	41,887	41,887	47,700	5,813	12.2		47,700	41,887	58,983	82,410
310-ROADS & BRIDGES	0	0	0	818,304	818,304	818,454	150	.0		818,454	818,304	826,438	818,300
351-DRAINAGE	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	13,769	860,191	860,191	866,154	5,963	.7		866,154	860,191	885,421	900,710
EXCESS OF REVENUES OVER EXPENSES	0	492	12,639-	7,970-	7,970-	47,642-	39,672-		N/B	47,642-	7,970-	217,305	60,393
FUND BALANCE:													
BEGINNING OF YEAR					921,374					921,374			
END OF YEAR					913,404					873,732			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A Y E			% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:													
MISCELLANEOUS REVENUE	0	0	32,417	43,917	43,917	0	43,917-		N/B	0	43,917	114,609	14,697
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	353,450	353,450	353,450	0	.0		353,450	353,450	19,002	511,887
TOTAL REVENUES	0	0	32,417	397,367	397,367	353,450	43,917-	12.4-	DVR	353,450	397,367	133,611	526,584
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	10,634	10,634	10,634	0	10,634-		N/B	0	10,634	91,621	30,919
TOTAL EXPENSES	0	0	10,634	10,634	10,634	0	10,634-		N/B	0	10,634	91,621	30,919
EXCESS OF REVENUES OVER EXPENSES	0	0	21,783	386,733	386,733	353,450	33,283-		N/B	353,450	386,733	41,990	495,665
FUND BALANCE:													
BEGINNING OF YEAR					3,999,561					3,999,561			
END OF YEAR					4,386,294					4,353,011			

201312	MONTHLY ACTIVITY				ACTUAL	Y T O - D A T E			% DEV	REMARK	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PROR-2 OCT	PROR-1 NOV	CURRENT DEC			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL		
REVENUES:														
MISCELLANEOUS REVENUE	0	0	50,527	50,601	50,601	0	50,601-		R/B	0	50,601	11,374	23,009	
OTHER REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0	
OPERATING TRANSFERS IN	731,357	0	376,312	4,277,045	4,277,045	4,026,509	250,536-	6.2-	OVR	4,026,509	4,277,045	4,093,996	3,706,256	
TOTAL REVENUES	731,357	0	426,839	4,327,646	4,327,646	4,026,509	301,137-	7.5-	OVR	4,026,509	4,327,646	4,105,370	3,729,265	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		R/B	0	0	0	0	
310-ROADS & BRIDGES	0	0	0	0	0	0	0		R/B	0	0	0	0	
351-DRAINAGE	0	0	0	500	500	500	0	.0		500	500	500	500	
403-HEAD START	0	0	0	0	0	0	0		R/B	0	0	0	0	
431-SEWERAGE COLLECTION	0	0	0	4,104,978	4,104,978	3,979,853	125,125-	3.1-	OVR	3,979,853	4,104,978	3,890,756	3,506,663	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	15,002	0	
TOTAL EXPENSES	0	0	0	4,105,478	4,105,478	3,980,353	125,125-	3.1-	OVR	3,980,353	4,105,478	3,910,258	3,507,163	
EXCESS OF REVENUES OVER EXPENSES	731,357	0	426,839	222,168	222,168	46,156	176,012-		N/B	46,156	222,168	195,112	222,102	
FUND BALANCE:														
BEGINNING OF YEAR					2,799,866						2,799,866			
END OF YEAR					3,022,034						2,846,022			

201312	MONTHLY ACTIVITY				ACTUAL	Y T O - D A T E			% DEV	REMARK	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PROR-2 OCT	PROR-1 NOV	CURRENT DEC			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL		
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:														
441-SOLID WASTE SERVICES	0	0	0	0	0	0	0		R/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	4,192	
TOTAL EXPENSES	0	0	0	0	0	0	0		R/B	0	0	0	4,192	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	4,192-	
FUND BALANCE:														
BEGINNING OF YEAR					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARK	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2	PRIO-1	CURREN		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSHT.	0	264	0	399,220	399,220	385,388	13,832-	3.6-	DVR	385,388	399,220	590,992	550,588	
INTERGOVERNMENTAL	0	0	0	0	0	0	0		H/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	4	85	85	50	35-	70.0-	DVR	50	85	2,922	4,659	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	0	
TOTAL REVENUES	0	264	4	399,305	399,305	385,438	13,867-	3.6-	DVR	385,438	399,305	593,914	555,247	
EXPENSES:														
199-GENERAL - OTHER	0	0	6,480	19,712	19,712	27,847	8,135	29.2		27,847	19,712	35,306	48,017	
431-SEWERAGE COLLECTION	0	0	0	425,150	425,150	425,150	0	0		425,150	425,150	422,800	420,231	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		H/B	0	0	0	0	
TOTAL EXPENSES	0	0	6,480	444,862	444,862	452,997	8,135	1.8		452,997	444,862	458,106	468,248	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 455 - 2008 SEWER BOND S/F	0	264	6,476-	45,557-	45,557-	67,559-	22,002-		H/B	67,559-	45,557-	135,808	86,999	
FUND BALANCE:														
BEGINNING OF YEAR					531,891					531,891				
END OF YEAR					486,334					464,332				

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REMARK	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2	PRIO-1	CURREN		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSHT.	0	626	0	1,074,112	1,074,112	1,035,350	38,762-	3.7-	DVR	1,035,350	1,074,112	1,382,686	1,205,273	
INTERGOVERNMENTAL	0	0	0	0	0	0	0		H/B	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		H/B	0	0	0	0	
MISCELLANEOUS REVENUE	308	1	1,283	1,619	1,619	2,000	381	19.1		2,000	1,619	8,042	8,879	
OTHER REVENUE	0	0	0	0	0	0	0		H/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	0	
TOTAL REVENUES	308	627	1,283	1,075,731	1,075,731	1,037,350	38,381-	3.7-	DVR	1,037,350	1,075,731	1,391,528	1,214,152	
EXPENSES:														
199-GENERAL - OTHER	0	0	17,414	52,974	52,974	60,962	7,988	13.1		60,962	52,974	75,330	105,122	
351-DRAINAGE	0	0	0	1,025,618	1,025,618	1,025,768	150	0		1,025,768	1,025,618	1,022,996	1,018,820	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		H/B	0	0	0	0	
TOTAL EXPENSES	0	0	17,414	1,078,592	1,078,592	1,086,730	8,138	.7		1,086,730	1,078,592	1,098,326	1,123,942	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 456 - P/W DRAINAGE BOND SINK	308	627	16,131-	2,861-	2,861-	49,380-	46,519-		H/B	49,380-	2,861-	293,202	90,210	
FUND BALANCE:														
BEGINNING OF YEAR					1,132,114					1,132,114				
END OF YEAR					1,129,253					1,082,734				

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX NK	FOR YEAR 2013		PRIOR YEARS	
	#PRIOR-2 M- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	# ACTUAL						#TOTAL AMT #BUDGETED	PROJECTED	# 2012 # ACTUAL	YEARS 2011 # ACTUAL
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 457 - 2010 SEWER SINKING FUND	0	0	0	0	0	0	0		N/B	0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX NK	FOR YEAR 2013		PRIOR YEARS	
	#PRIOR-2 M- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	# ACTUAL						#TOTAL AMT #BUDGETED	PROJECTED	# 2012 # ACTUAL	YEARS 2011 # ACTUAL
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0		N/B	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 458 - 2010 SEWER RESERVE FUND	0	0	0	0	0	0	0		N/B	0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E				% DEV	REX	FOR YEAR 2013		PRIOR 2012	YEARS 2011	
	PRIOR-2	PRIOR-1	CURRENT		TOTAL ACTIVITY	BUDGETED	VARIANCE	TOTAL ACT			PROJECTED				
	NOV	NOV	DEC												
REVENUES:															
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	
MISCELLANEOUS REVENUE	2,214	0	132	2,348	2,348	500	1,848-	369.6-	DVR	500	2,348	4,257	2,700-		
OPERATING TRANSFERS IN	552,194	0	336,332	3,367,223	3,367,223	3,306,988	60,235-	1.8-	DVR	3,306,988	3,367,223	3,290,951	2,473,813		
TOTAL REVENUES	554,408	0	336,464	3,369,571	3,369,571	3,307,488	62,083-	1.9-	DVR	3,307,488	3,369,571	3,295,208	2,471,113		
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	
687-LOCAL COASTAL PRGM DEV.	0	0	0	3,273,813	3,273,813	3,273,813	0	0	N/B	3,273,813	3,273,813	3,314,212	1,124,437		
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	
TOTAL EXPENSES	0	0	0	3,273,813	3,273,813	3,273,813	0	.0		3,273,813	3,273,813	3,314,212	1,124,437		
EXCESS OF REVENUES OVER EXPENSES	554,408	0	336,464	95,758	95,758	33,675	62,083-		N/B	33,675	95,758	19,004-	1,346,676		
FUND BALANCE:															
BEGINNING OF YEAR					1,327,672						1,327,672				
END OF YEAR					1,423,430						1,361,347				

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E				% DEV	REX	FOR YEAR 2013		PRIOR 2012	YEARS 2011	
	PRIOR-2	PRIOR-1	CURRENT		TOTAL ACTIVITY	BUDGETED	VARIANCE	TOTAL ACT			PROJECTED				
	NOV	NOV	DEC												
REVENUES:															
MISCELLANEOUS REVENUE	3,300	0	5,353	8,657	8,657	0	8,657-		N/B	0	8,657	40,165	86-		
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B	0	0	0	3,636,387		
TOTAL REVENUES	3,300	0	5,353	8,657	8,657	0	8,657-		N/B	0	8,657	40,165	3,636,301		
EXPENSES:															
999-OPERATING TRANSFERS	0	0	60,235	60,235	60,235	0	60,235-		N/B	0	60,235	0	0		
TOTAL EXPENSES	0	0	60,235	60,235	60,235	0	60,235-		N/B	0	60,235	0	0		
EXCESS OF REVENUES OVER EXPENSES	3,300	0	54,982-	51,578-	51,578-	0	51,578		N/B	0	51,578-	40,165	3,636,301		
FUND BALANCE:															
BEGINNING OF YEAR					3,676,468						3,676,468				
END OF YEAR					3,624,890						3,676,468				

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	2 DEV	REK	FOR YEAR 2013		PRIOR YEARS	
	PREV-2	PREV-1	CURRENT	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012	2011
EXPENSES:														
310-ROADS & BRIDGES	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES														
FDR FUND: 461 - 2011 PUB IMP SINKING FD	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0					0				
END OF YEAR					0					0				

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	2 DEV	REK	FOR YEAR 2013		PRIOR YEARS	
	PREV-2	PREV-1	CURRENT	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012	2011
REVENUES:														
TAXES & SPECIAL ASSNT.	0	0	0	0	0	0	0		N/B	0	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES														
FDR FUND: 462 - 2011 PUB IMPR RES FUND	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0					0				
END OF YEAR					0					0				

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			PRIOR YEARS
	PERIOD-2 OCT	PERIOD-1 NOV	CURRENT DEC	ACTUAL							TOTAL ANT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	N/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			PRIOR YEARS
	PERIOD-2 OCT	PERIOD-1 NOV	CURRENT DEC	ACTUAL							TOTAL ANT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	N/B		0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	55	55
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	55	55
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0
313-SIDEWALKS	0	0	0	0	0	0	0	0	N/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	55	55
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	55	55
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REN AM	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2 OCT	PRIO-1 NOV	CURR-1 DEC	ACTUAL						TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL		
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	69	13	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	N/B		0	0	69	13	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0	
201-PARISH PRISONERS	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	83	0	0	83	83	0	83-	N/B		0	83	0	0	
TOTAL EXPENSES	83	0	0	83	83	0	83-	N/B		0	83	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 465 - PARISH JAIL (B/S)	83-	0	0	83-	83-	0	83	N/B		0	83-	69	13	
FUND BALANCE:														
BEGINNING OF YEAR					83					83				
END OF YEAR					0					83				

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REN AM	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIO-2 OCT	PRIO-1 NOV	CURR-1 DEC	ACTUAL						TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	0	N/B		0	0	0	0	
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 466 - GDB, SERIES 2008 B/S	0	0	0	0	0	0	0	N/B		0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0					0				
END OF YEAR					0					0				

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** TOTAL *****	***** BUDGETED *****	***** VARIANCE *****	***** % *****	***** REVENUE *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****
	***** OCT *****	***** NOV *****	***** DEC *****	***** *****	***** ACTIVITY *****	***** *****	***** *****	***** *****	***** *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****
REVENUES:																				
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
EXPENSES:																				
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
221-FIRE - RURAL	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
351-DRAINAGE	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES																				
FOR FUND: 467 - PUB INPR BOND ST-2008	0	0	0	0	0	0	0		N/B	0	0	0	0	0	0	0	0	0	0	0
FUND BALANCE:																				
BEGINNING OF YEAR										0										
END OF YEAR										0										

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** TOTAL *****	***** BUDGETED *****	***** VARIANCE *****	***** % *****	***** REVENUE *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****	***** FOR YEAR *****
	***** OCT *****	***** NOV *****	***** DEC *****	***** *****	***** ACTIVITY *****	***** *****	***** *****	***** *****	***** *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****	***** BUDGETED *****
REVENUES:																				
TAXES & SPECIAL ASSHT.	0	0	0	724	724	0	724-		N/B	0	724	0	8,519	0						
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	0						
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	0						
TOTAL REVENUES	0	0	0	724	724	0	724-		N/B	0	724	0	8,519	0						
EXPENSES:																				
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	0						
310-ROADS & BRIDGES	0	0	0	0	0	0	0		N/B	0	0	0	0	0						
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	0						
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	0						
EXCESS OF REVENUES OVER EXPENSES																				
FOR FUND: 468 - ROAD DIST #6 BOND SINKG	0	0	0	724	724	0	724-		N/B	0	724	0	8,519	0						
FUND BALANCE:																				
BEGINNING OF YEAR										8,519			8,519							
END OF YEAR										9,243			8,519							

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			FOR YEAR 2013				PRIOR YEARS	
	*PRIOR-2 * - OCT -	*PRIOR-1 * - NOV -	*CURRENT* * - DEC -*	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX R/M	*TOTAL AMT *BUDGETED	*PROJECTED* ACTUAL	* 2012 * ACTUAL	* 2011 * ACTUAL
REVENUES:													
TAXES & SPECIAL ASSHT.	0	0	0	60	60	0	60-	N/B	0	60	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	270	270	0	270-	N/B	0	270	270	270	270
OTHER REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	0
TOTAL REVENUES	0	0	0	330	330	0	330-	N/B	0	330	270	270	270
EXPENSES:													
157-LEGAL SERVICES	0	0	0	0	0	0	0	N/B	0	0	0	0	0
159-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0	N/B	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 469 - S/F ARAGON RD PAV ASSHT	0	0	0	330	330	0	330-	N/B	0	330	270	270	270
FUND BALANCE:													
BEGINNING OF YEAR					13,722					13,722			
END OF YEAR					14,052					13,722			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			FOR YEAR 2013				PRIOR YEARS	
	*PRIOR-2 * - OCT -	*PRIOR-1 * - NOV -	*CURRENT* * - DEC -*	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX R/M	*TOTAL AMT *BUDGETED	*PROJECTED* ACTUAL	* 2012 * ACTUAL	* 2011 * ACTUAL
REVENUES:													
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B	0	0	0	0	0
EXPENSES:													
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 470 - DESCRIPTION-NOT ON FILE	0	0	0	0	0	0	0	N/B	0	0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY				***** YEAR - T O - D A T E *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	***** % DEV	***** REM	FOR YEAR 2013			PRIOR YEARS	
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****							***** TOTAL ANTI *****	***** PROJECTED *****	***** 2012 *****	***** 2011 *****	***** ACTUAL *****
	***** OCT *****	***** NOV *****	***** DEC *****	***** *****											
REVENUES:															
TAXES & SPECIAL ASSHT. CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
FUND BALANCE:															
BEGINNING OF YEAR					1,731					1,731					
END OF YEAR					1,731					1,731					

201312	MONTHLY ACTIVITY				***** YEAR - T O - D A T E *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	***** % DEV	***** REM	FOR YEAR 2013			PRIOR YEARS	
	***** OCT *****	***** NOV *****	***** DEC *****	***** *****							***** TOTAL ANTI *****	***** PROJECTED *****	***** 2012 *****	***** 2011 *****	***** ACTUAL *****
	***** OCT *****	***** NOV *****	***** DEC *****	***** *****											
REVENUES:															
TAXES & SPECIAL ASSHT. CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
FUND BALANCE:															
BEGINNING OF YEAR					0					0					
END OF YEAR					0					0					

FUND: 481 - S/F SENGGE ASSHT 7-1-80		RECAP STATEMENT OF TERREBORNE PARISH CONSOLIDATED GOVERNMENT REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013								PAGE 147	3/14/2014 15:02:18 REPORT: 60677R			
201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****				***** FOR YEAR 2013 *****				***** PRIOR YEARS *****				
	*PRIOR-2	*PRIOR-1	CURRENT	*	TOTAL	BUDGETED	VARIANCE	%	RE	*TOTAL AMT	PROJECTED	* 2012	2011	
	* OCT -	* NOV -	* DEC -	*	ACTUAL			DEU	AK	BUDGETED	ACTUAL	ACTUAL	ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:														
157-LEGAL SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0		N/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES														
FOR FUND: 481 - S/F SENGGE ASSHT 7-1-80														
	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR														
					4,875					4,875				
END OF YEAR														
					4,875					4,875				

FUND: 482 - S/F NORHAM SENGGE ASSHT		RECAP STATEMENT OF TERREBORNE PARISH CONSOLIDATED GOVERNMENT REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013								PAGE 148	3/14/2014 15:02:18 REPORT: 60677R			
201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****				***** FOR YEAR 2013 *****				***** PRIOR YEARS *****				
	*PRIOR-2	*PRIOR-1	CURRENT	*	TOTAL	BUDGETED	VARIANCE	%	RE	*TOTAL AMT	PROJECTED	* 2012	2011	
	* OCT -	* NOV -	* DEC -	*	ACTUAL			DEU	AK	BUDGETED	ACTUAL	ACTUAL	ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		N/B	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:														
157-LEGAL SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	
310-ROADS & BRIDGES	0	0	0	0	0	0	0		N/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES														
FOR FUND: 482 - S/F NORHAM SENGGE ASSHT														
	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR														
					3,491					3,491				
END OF YEAR														
					3,491					3,491				

FUND: 403 - S/F PAV ASSHT 1 OF 03		TERREBORNE PARISH CONSOLIDATED GOVERNMENT RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013										PAGE 149		3/14/2014 15:02:18 REPORT: 60677R	
201312		***** MONTHLY ACTIVITY *****				***** YEAR - T O - D A T E *****				***** FOR YEAR 2013 *****		***** PRIOR YEARS *****			
		PRIOR-2	PRIOR-1	CURRENT	ACTUAL	TOTAL	BUDGETED	VARIANCE	DEV	RE*	TOTAL AMT	PROJECTED*	2012	2011	
		- OCT -	- NOV -	- DEC -	* ACTUAL	ACTIVITY				%	BUDGETED	ACTUAL	* ACTUAL	* ACTUAL	
REVENUES:															
TAXES & SPECIAL ASSHT.		0	0	0	0	0	0	0		N/B	0	0	0	0	
CHARGE FOR SERVICES		0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE		0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES		0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:															
199-GENERAL - OTHER		0	0	0	0	0	0	0		N/B	0	0	0	0	
310-ROADS & BRIDGES		0	0	0	0	0	0	0		N/B	0	0	0	0	
999-OPERATING TRANSFERS		0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES		0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 403 - S/F PAV ASSHT 1 OF 03		0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:															
BEGINNING OF YEAR		0													
END OF YEAR		0													

FUND: 404 - S/F PAV ASSHT 2 OF 03		TERREBORNE PARISH CONSOLIDATED GOVERNMENT RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013										PAGE 150		3/14/2014 15:02:18 REPORT: 60677R	
201312		***** MONTHLY ACTIVITY *****				***** YEAR - T O - D A T E *****				***** FOR YEAR 2013 *****		***** PRIOR YEARS *****			
		PRIOR-2	PRIOR-1	CURRENT	ACTUAL	TOTAL	BUDGETED	VARIANCE	DEV	RE*	TOTAL AMT	PROJECTED*	2012	2011	
		- OCT -	- NOV -	- DEC -	* ACTUAL	ACTIVITY				%	BUDGETED	ACTUAL	* ACTUAL	* ACTUAL	
REVENUES:															
TAXES & SPECIAL ASSHT.		30	0	0	140	140	0	140-		N/B	0	140	0	0	
CHARGE FOR SERVICES		0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE		0	0	206	206	206	0	206-		N/B	0	206	206	206	
OPERATING TRANSFERS IN		0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES		30	0	206	346	346	0	346-		N/B	0	346	206	206	
EXPENSES:															
157-LEGAL SERVICES		0	0	0	0	0	0	0		N/B	0	0	0	0	
199-GENERAL - OTHER		0	0	0	0	0	0	0		N/B	0	0	0	0	
310-ROADS & BRIDGES		0	0	0	0	0	0	0		N/B	0	0	0	0	
999-OPERATING TRANSFERS		0	0	346	346	346	0	346-		N/B	0	346	206	206	
TOTAL EXPENSES		0	0	346	346	346	0	346-		N/B	0	346	206	206	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 404 - S/F PAV ASSHT 2 OF 03		30	0	140-	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:															
BEGINNING OF YEAR		0													
END OF YEAR		0													

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX HK	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC	ACTUAL							TOTAL AMT BUDGETED	PROJECTED	ACTUAL	2012	2011
REVENUES:															
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 487 - DESCRIPTION-NOT ON FILE	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
FUND BALANCE:															
BEGINNING OF YEAR					0					0					
END OF YEAR					0					0					

201312	MONTHLY ACTIVITY				Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX HK	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 N- OCT	PRIO-1 - NOV	CURRENT - DEC	ACTUAL							TOTAL AMT BUDGETED	PROJECTED	ACTUAL	2012	2011
REVENUES:															
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	136	136	136	0	136-		N/B	0	136	135	135		
TOTAL REVENUES	0	0	136	136	136	0	136-		N/B	0	136	135	135		
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 488 - S/F PAY ASSNT 3 OF 05	0	0	136	136	136	0	136-		N/B	0	136	135	135		
FUND BALANCE:															
BEGINNING OF YEAR					4,113					4,113					
END OF YEAR					4,249					4,113					

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013			
	*PRIOR-2 * BCT -	*PRIOR-1 - NOV -	CURRENT - DEC -	* ACTUAL						*TOTAL AMT *BUDGETED	*PROJECTED ACTUAL	* 2012 * ACTUAL	*PRIOR YEARS 2011
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	R/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	R/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	R/B		0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	R/B		0	0	0	0
451-SEWERAGE COLLECTION	0	0	0	0	0	0	0	R/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	R/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	R/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	R/B		0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					13					13			
END OF YEAR					13					13			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REX	FOR YEAR 2013			
	*PRIOR-2 * BCT -	*PRIOR-1 - NOV -	CURRENT - DEC -	* ACTUAL						*TOTAL AMT *BUDGETED	*PROJECTED ACTUAL	* 2012 * ACTUAL	*PRIOR YEARS 2011
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	R/B		0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	R/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	R/B		0	0	0	0
EXPENSES:													
157-LEGAL SERVICES	0	0	0	0	0	0	0	R/B		0	0	0	0
199-GENERAL - OTHER	0	0	0	0	0	0	0	R/B		0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	R/B		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	R/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	R/B		0	0	0	0
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY				Y C A N - Y O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL							TOTAL ANT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 491 - DESCRIPTION-NOT ON FILE	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0					0				
END OF YEAR					0					0				

201312	MONTHLY ACTIVITY				Y C A N - Y O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	FOR YEAR 2013			
	PRIO-2 OCT	PRIO-1 NOV	CURRENT DEC	ACTUAL							TOTAL ANT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	
310-ROADS & BRIDGES	0	0	0	0	0	0	0		N/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 492 - S/F ROBERTA GROVE PAUG	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					1,410					1,410				
END OF YEAR					1,410					1,410				

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2	PRIO-1	CURRENT	ACTUAL						TOTAL BUDGETED	PROJECTED ACTUAL	ACTUAL	
REVENUES:													
TAXES & SPECIAL ASST.	0	0	0	0	0	0	0		N/B	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	187	187	0	187-		N/B	0	187	187	187
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	187	187	0	187-		N/B	0	187	187	187
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 493 - LAZY ACRES/WALLENHARD S/F													
	0	0	0	187	187	0	187-		N/B	0	187	187	187
FUND BALANCE:													
BEGINNING OF YEAR					9,146					9,146			
END OF YEAR					9,333					9,146			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	FOR YEAR 2013			PRIOR YEARS 2011
	PRIO-2	PRIO-1	CURRENT	ACTUAL						TOTAL BUDGETED	PROJECTED ACTUAL	ACTUAL	
REVENUES:													
TAXES & SPECIAL ASST.	6	5	4	63	63	0	63-		N/B	0	63	22	82
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	509	509	0	509-		N/B	0	509	536	1,072
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	6	5	4	572	572	0	572-		N/B	0	572	558	1,154
EXPENSES:													
310-ROADS & BRIDGES	0	0	0	0	0	0	0		N/B	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 494 - KRAMER/WAPLEWOOD S/F													
	6	5	4	572	572	0	572-		N/B	0	572	558	1,154
FUND BALANCE:													
BEGINNING OF YEAR					22,146					22,146			
END OF YEAR					22,718					22,146			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			Z DEV	REX RKN	FOR YEAR 2013			
	*PRIOR-2 *- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			*TOTAL AMT #BUDGETED	PROJECTED ACTUAL	* 2012 * ACTUAL	YEARS 2011
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	H/B	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	H/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	H/B	0	0	0	0	
EXPENSES:													
310-ROADS & BRIDGES	0	0	0	0	0	0	0	H/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	H/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 495 - ROYCE ST. SEWERAGE	0	0	0	0	0	0	0	H/B	0	0	0	0	
FUND BALANCE:													
BEGINNING OF YEAR					894					894			
END OF YEAR					894					894			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			Z DEV	REX RKN	FOR YEAR 2013			
	*PRIOR-2 *- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			*TOTAL AMT #BUDGETED	PROJECTED ACTUAL	* 2012 * ACTUAL	YEARS 2011
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	H/B	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	H/B	0	0	0	0	
MISCELLANEOUS REVENUE	55	0	0	55	55	0	55-	H/B	0	55	54	54	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL REVENUES	55	0	0	55	55	0	55-	H/B	0	55	54	54	
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0	
310-ROADS & BRIDGES	0	0	0	0	0	0	0	H/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	H/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 496 - DAYOUSIDE DRIVE PAVING	55	0	0	55	55	0	55-	H/B	0	55	54	54	
FUND BALANCE:													
BEGINNING OF YEAR					1,591					1,591			
END OF YEAR					1,646					1,591			

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** TOTAL *****	***** PROJECTED *****
***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	***** ACTUAL *****
***** ACTUAL *****	***** ACTIVITY *****	***** BUDGETED *****	***** VARIANCE *****	***** DEV *****
***** % *****	***** RE *****	***** TOTAL AMT *****	***** PROJECTED *****	***** PRIOR *****
*****	*****	*****	*****	*****
REVENUES:				
TAKES & SPECIAL ASSMT.	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENSES:				
199-GENERAL - OTHER	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0
TOTAL EXPENSES	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0
FOR FUND: 497 - COTEAU ROAD SEWERAGE	0	0	0	0
FUND BALANCE:				
BEGINNING OF YEAR			0	0
END OF YEAR			0	0

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** TOTAL *****	***** PROJECTED *****
***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	***** ACTUAL *****
***** ACTUAL *****	***** ACTIVITY *****	***** BUDGETED *****	***** VARIANCE *****	***** DEV *****
***** % *****	***** RE *****	***** TOTAL AMT *****	***** PROJECTED *****	***** PRIOR *****
*****	*****	*****	*****	*****
REVENUES:				
TAKES & SPECIAL ASSMT.	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENSES:				
199-GENERAL - OTHER	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0
TOTAL EXPENSES	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0
FOR FUND: 498 - REMBERT DRIVE PAVING	0	0	0	0
FUND BALANCE:				
BEGINNING OF YEAR			0	0
END OF YEAR			0	0

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			Z RE#	FOR YEAR 2013			PRIOR YEARS
	PRIO-2 OCT	PRIO-1 NOV	CURR-1 DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:												
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B	0	0	0	0
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	N/B	0	0	0	0
FUND BALANCE:												
BEGINNING OF YEAR					0				0			
END OF YEAR					0				0			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			Z RE#	FOR YEAR 2013			PRIOR YEARS
	PRIO-2 OCT	PRIO-1 NOV	CURR-1 DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	
REVENUES:												
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B	0	0	0	0
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B	0	0	0	0
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0
580-PORT ADMINISTRATION	7,003	6,366	4,538	0	0	0	0	N/B	0	0	0	0
591-MARINA OPER. & MAINT.	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL EXPENSES	7,003	6,366	4,538	0	0	0	0	N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	7,003	6,366	4,538	0	0	0	0	N/B	0	0	0	0
FUND BALANCE:												
BEGINNING OF YEAR					0				0			
END OF YEAR					0				0			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REM	FOR YEAR 2013			
	PRIOR-2 - OCT -	PRIOR-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	2012	2011
REVENUES:													
INTERGOVERNMENTAL	0	0	0	250,000	250,000	0	250,000-	N/B	0	250,000	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B	0	0	0	0	
MISCELLANEOUS REVENUE	56	29	30	763	763	0	763-	N/B	0	763	0	673	
OTHER REVENUE	0	0	0	357,560	357,560	0	357,560-	N/B	0	357,560	0	1,700,000	
OPERATING TRANSFERS IN	0	0	0	270,373	270,373	0	270,373-	N/B	0	270,373	174,627	0	
TOTAL REVENUES	56	29	30	878,696	878,696	0	878,696-	N/B	0	878,696	174,627	1,700,673	
EXPENSES:													
408-PARISH VA SERVICE OFF.	2,886	42,123	538,425	1,072,396	1,072,396	0	1,072,396-	N/B	0	1,072,396	192,563	409,018	
911-911 EMERGENCY TELEPHONE	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL EXPENSES	2,886	42,123	538,425	1,072,396	1,072,396	0	1,072,396-	N/B	0	1,072,396	192,563	409,018	
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 502 - T P VET BOND CAPITAL	2,830-	42,094-	538,395-	193,700-	193,700-	0	193,700	N/B	0	193,700-	17,936-	1,291,655	
FUND BALANCE:													
BEGINNING OF YEAR					1,273,043					1,273,043			
END OF YEAR					1,079,343					1,273,043			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REM	FOR YEAR 2013			
	PRIOR-2 - OCT -	PRIOR-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	2012	2011
REVENUES:													
CHARGE FOR SERVICES	327	0	33-	0	0	0	0	N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL REVENUES	327	0	33-	0	0	0	0	N/B	0	0	0	0	
EXPENSES:													
509-RECREATION - OTHER	12,916	18,833-	13,304-	0	0	0	0	N/B	0	0	6-	7-	
523-QUALITY OF LIFE PROGRAM	0	0	0	0	0	0	0	N/B	0	0	0	0	
TOTAL EXPENSES	12,916	18,833-	13,304-	0	0	0	0	N/B	0	0	6-	7-	
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 503 - RECREATION DIST #11	12,589-	18,833	13,271	0	0	0	0	N/B	0	0	6	7	
FUND BALANCE:													
BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O D A Y E			Z DEV	REX R/K	FOR YEAR 2013			PRIOR 2012	YEARS 2011	
	*PRIOR-2 *- OCT -	*PRIOR-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL			
REVENUES:															
TAXES & SPECIAL ASSMT.	0	249	0	577,337	577,337	0	577,337-	N/B	0	577,337	536,345	483,637			
INTERGOVERNMENTAL	0	0	0	70,202	70,202	0	70,202-	N/B	0	70,202	66,645	61,875			
MISCELLANEOUS REVENUE	112	57	56	1,610	1,610	0	1,610-	N/B	0	1,610	4,035	1,617			
OTHER REVENUE	0	0	9,757	9,757	9,757	0	9,757-	N/B	0	9,757	4,016	0			
TOTAL REVENUES	112	306	9,813	658,906	658,906	0	658,906-	N/B	0	658,906	611,041	547,129			
EXPENSES:															
199-GENERAL - OTHER	0	0	8,644	28,393	28,393	0	28,393-	N/B	0	28,393	29,186	21,080			
221-FIRE - RURAL	17,891	14,473	53,770	518,644	518,644	0	518,644-	N/B	0	518,644	497,594	366,252			
TOTAL EXPENSES	17,891	14,473	62,414	547,037	547,037	0	547,037-	N/B	0	547,037	526,780	387,332			
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 504 - SCHRIEVER FIRE PRO DIST	17,779-	14,167-	52,601-	111,869	111,869	0	111,869-	N/B	0	111,869	84,261	159,797			
FUND BALANCE:															
BEGINNING OF YEAR					613,816					613,816					
END OF YEAR					725,685					613,816					

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O D A Y E			Z DEV	REX R/K	FOR YEAR 2013			PRIOR 2012	YEARS 2011	
	*PRIOR-2 *- OCT -	*PRIOR-1 - NOV -	CURRENT - DEC -		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL			
REVENUES:															
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	N/B	0	0	37	344,524			
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B	0	0	0	28,950			
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	1,705			
TOTAL REVENUES	0	0	0	0	0	0	0	N/B	0	0	37	375,179			
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	11,196			
221-FIRE - RURAL	37-	0	0	37	37	0	37-	N/B	0	37	0	145,004			
TOTAL EXPENSES	37-	0	0	37	37	0	37-	N/B	0	37	0	156,200			
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 505 - VILLAGE EAST VOL. FIRE	37	0	0	37-	37-	0	37	N/B	0	37-	37	218,979			
FUND BALANCE:															
BEGINNING OF YEAR					37					37					
END OF YEAR					0					37					

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****
	***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	TOTAL ANT BUDGETED	PROJECTED ACTUAL	PRIOR 2012 ACTUAL	YEARS 2011 ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0		N/B	0	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	0		N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 506 - FIRE DISTRICT #9	0	0	0	0	0	0	0		N/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					2,438					2,438				
END OF YEAR					2,438					2,438				

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****
	***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REMARKS	TOTAL ANT BUDGETED	PROJECTED ACTUAL	PRIOR 2012 ACTUAL	YEARS 2011 ACTUAL
REVENUES:													
TAXES & SPECIAL ASSMT.	521,956	523,563	1,749,212	6,490,365	6,490,365	0	6,490,365-		N/B	0	6,490,365	5,932,911	5,574,158
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	1,034	0
MISCELLANEOUS REVENUE	61	0	195	1,605	1,605	0	1,605-		N/B	0	1,605	9,871	39,882
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	522,017	523,563	1,749,407	6,491,970	6,491,970	0	6,491,970-		N/B	0	6,491,970	5,941,748	5,614,040
EXPENSES:													
506-LIBRARY	100,000	300,000	200,000	2,400,000	2,400,000	0	2,400,000-		N/B	0	2,400,000	4,350,000	4,700,000
999-OPERATING TRANSFERS	483,588	214,036	306,812	4,048,783	4,048,783	0	4,048,783-		N/B	0	4,048,783	1,532,689	1,054,847
TOTAL EXPENSES	583,588	514,036	506,812	6,448,783	6,448,783	0	6,448,783-		N/B	0	6,448,783	5,882,689	5,754,847
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 507 - LIBRARY TAX FUND	61,571-	9,527	1,242,595	43,187	43,187	0	43,187-		N/B	0	43,187	59,059	140,807-
FUND BALANCE:													
BEGINNING OF YEAR					1,611,563					1,611,563			
END OF YEAR					1,654,750					1,611,563			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REX	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
OPERATING TRANSFERS IN	244,756	306,608	432,358	2,987,702	2,987,702	0	2,987,702-	N/B	0	2,987,702	475,775	0	0	0
TOTAL REVENUES	244,756	306,608	432,358	2,987,702	2,987,702	0	2,987,702-	N/B	0	2,987,702	475,775	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
503-OUTSIDE PAYROLL	325,150	203,606	242,771	2,987,702	2,987,702	0	2,987,702-	N/B	0	2,987,702	475,771	0	0	0
506-LIBRARY	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
662-ADMINISTRATION	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	325,150	203,606	242,771	2,987,702	2,987,702	0	2,987,702-	N/B	0	2,987,702	475,771	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 508 - LIBRARY - PAYROLL	80,394-	103,002	189,587	0	0	0	0	N/B	0	0	4	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR					0				0			0		
END OF YEAR					0				0			0		

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			% DEV	REX	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL	ACTUAL		
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B	0	0	1,000-	483	0	0
OTHER REVENUE	0	0	0	0	0	0	0	N/B	0	0	0	2,500,000	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	N/B	0	0	1,000-	2,500,483	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
221-FIRE - RURAL	0	119	14,898	91,937	91,937	0	91,937-	N/B	0	91,937	1,692,840	46,477	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	119	14,898	91,937	91,937	0	91,937-	N/B	0	91,937	1,692,840	46,477	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 509 - SCHRIEVER FIRE CONSTR	0	119-	14,898-	91,937-	91,937-	0	91,937	N/B	0	91,937-	1,693,840-	2,454,006	0	0
FUND BALANCE:														
BEGINNING OF YEAR					761,182				761,182			761,182		
END OF YEAR					669,245				761,182			761,182		

FUND: 510 - COUNCIL ON AGING		TERREBOURNE PARISH CONSOLIDATED GOVERNMENT										PAGE 175		3/14/2014 15:02:18			
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 60677R			
201312	***** MONTHLY ACTIVITY *****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	
	PRIO-2	PRIO-1	CURRENT	ACTUAL	Y E A R	T O	D A T E	%	RE	TOTAL AMT	PROJECTED	2012	2011				
	- OCT -	- NOV -	- DEC -	* ACTUAL	ACTIVITY	BUDGETED	VARIANCE	DEV	SK	#BUDGETED	* ACTUAL *	* ACTUAL	* ACTUAL *				
REVENUES:																	
TAXES & SPECIAL ASSMT.	0	3,182	0	6,220,083	6,220,083	0	6,220,083-		N/B	0	6,220,083	6,546,382	5,312,109				
INTERGOVERNMENTAL	0	0	0	185,192	185,192	0	185,192-		N/B	0	185,192	163,534-	528,875				
MISCELLANEOUS REVENUE	2	1	1	32	32	0	32-		N/B	0	32	272	16,760				
OPERATING TRANSFERS IN	0	0	0	0	0	0	0-		N/B	0	0	0	0				
TOTAL REVENUES	2	3,183	1	6,405,217	6,405,217	0	6,405,217-		N/B	0	6,405,217	6,383,120	5,857,752				
EXPENSES:																	
199-GENERAL - OTHER	0	0	181,245	307,990	307,990	0	307,990-		N/B	0	307,990	336,223	460,538				
409-HEALTH & WELFARE-OTHER	0	0	11,961	5,350,190	5,350,190	0	5,350,190-		N/B	0	5,350,190	4,931,286	8,091,926				
999-OPERATING TRANSFERS	0	0	0	0	0	0	0-		N/B	0	0	0	0				
TOTAL EXPENSES	0	0	113,206	5,658,180	5,658,180	0	5,658,180-		N/B	0	5,658,180	5,267,509	8,552,464				
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 510 - COUNCIL ON AGING	2	3,183	113,206-	747,037	747,037	0	747,037-		N/B	0	747,037	1,115,611	2,694,712-				
FUND BALANCE:																	
BEGINNING OF YEAR					995,619					995,619							
END OF YEAR					1,742,656					995,619							

FUND: 511 - SCHRIEVER FIRE DEPT D/S		TERREBOURNE PARISH CONSOLIDATED GOVERNMENT										PAGE 176		3/14/2014 15:02:18			
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 60677R			
201312	***** MONTHLY ACTIVITY *****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	
	PRIO-2	PRIO-1	CURRENT	ACTUAL	Y E A R	T O	D A T E	%	RE	TOTAL AMT	PROJECTED	2012	2011				
	- OCT -	- NOV -	- DEC -	* ACTUAL	ACTIVITY	BUDGETED	VARIANCE	DEV	SK	#BUDGETED	* ACTUAL *	* ACTUAL	* ACTUAL *				
REVENUES:																	
TAXES & SPECIAL ASSMT.	0	108	0	288,893	288,893	0	288,893-		N/B	0	288,893	269,635	40,332				
MISCELLANEOUS REVENUE	2	0	4,204	4,255	4,255	0	4,255-		N/B	0	4,255	70	369				
OPERATING TRANSFERS IN	0	0	0	0	0	0	0-		N/B	0	0	0	0				
TOTAL REVENUES	2	108	4,204	293,138	293,138	0	293,138-		N/B	0	293,138	269,705	40,701				
EXPENSES:																	
199-GENERAL - OTHER	0	0	4,322	14,196	14,196	0	14,196-		N/B	0	14,196	14,622	1,501-				
221-FIRE - RURAL	0	0	0	197,788	197,788	0	197,788-		N/B	0	197,788	171,530	77,738				
TOTAL EXPENSES	0	0	4,322	211,984	211,984	0	211,984-		N/B	0	211,984	186,152	76,237				
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 511 - SCHRIEVER FIRE DEPT D/S	2	108	114-	81,154	81,154	0	81,154-		N/B	0	81,154	83,553	35,536-				
FUND BALANCE:																	
BEGINNING OF YEAR					190,536					190,536							
END OF YEAR					271,690					190,536							

201312	***** MONTHLY ACTIVITY ***** PRIOR-2 PRIOR-1 CURRENT X- OCT - NOV - DEC -X	***** ACTUAL *****	***** Y E A R - T O - D A T E ***** TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REM	***** FOR YEAR 2013 ***** TOTAL ANTY PROJECTED	***** PRIOR YEARS ***** 2012 2011	
REVENUES:										
MISCELLANEOUS REVENUE	0	0	4,201	4,557	4,557	0	4,557-	0	4,557	
OTHER REVENUE	0	0	0	0	0	0	0	0	0	
OPERATING TRANSFERS IN	176,980	0	88,490	1,061,081	1,061,081	0	1,061,081-	0	1,061,081	
TOTAL REVENUES	176,980	0	92,691	1,065,638	1,065,638	0	1,065,638-	0	1,065,638	
EXPENSES:										
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	0	
506-LIBRARY	0	0	0	1,041,981	1,041,981	0	1,041,981-	0	1,041,981	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0	
TOTAL EXPENSES	0	0	0	1,041,981	1,041,981	0	1,041,981-	0	1,041,981	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 512 - LIBRARY B/S FUND	176,980	0	92,691	23,657	23,657	0	23,657-	0	23,657	
FUND BALANCE:										
BEGINNING OF YEAR				919,111				919,111		
END OF YEAR				942,768				919,111		

201312	***** MONTHLY ACTIVITY ***** PRIOR-2 PRIOR-1 CURRENT X- OCT - NOV - DEC -X	***** ACTUAL *****	***** Y E A R - T O - D A T E ***** TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REM	***** FOR YEAR 2013 ***** TOTAL ANTY PROJECTED	***** PRIOR YEARS ***** 2012 2011	
REVENUES:										
MISCELLANEOUS REVENUE	0	0	19,520	19,599	19,599	0	19,599-	0	19,599	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	0	
TOTAL REVENUES	0	0	19,520	19,599	19,599	0	19,599-	0	19,599	
EXPENSES:										
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 513 - LIBRARY BOND RESERVE FD	0	0	19,520	19,599	19,599	0	19,599-	0	19,599	
FUND BALANCE:										
BEGINNING OF YEAR				1,118,014				1,118,014		
END OF YEAR				1,137,613				1,118,014		

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****								
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	TOTAL ANT	PROJECTED	***** 2012 *****	***** 2011 *****	
***** ACT - *****	***** NOV - *****	***** DEC - *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	
REVENUES:												
MISCELLANEOUS REVENUE	0	0	0	0	0	0	R/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	R/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	R/B	0	0	0	0	
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	R/B	0	0	0	0	
506-LIBRARY	0	0	0	0	0	0	R/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	R/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	R/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	R/B	0	0	0	0	
FUND BALANCE:												
BEGINNING OF YEAR				28					28			
END OF YEAR				28					28			

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****								
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REX	TOTAL ANT	PROJECTED	***** 2012 *****	***** 2011 *****	
***** ACT - *****	***** NOV - *****	***** DEC - *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	***** ACTUAL *****	
REVENUES:												
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	R/B	0	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	R/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	R/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	R/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	R/B	0	0	0	0	
EXPENSES:												
199-GENERAL - OTHER	0	0	0	0	0	0	R/B	0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	R/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	R/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	R/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	R/B	0	0	0	0	
FUND BALANCE:												
BEGINNING OF YEAR				192					192			
END OF YEAR				192					192			

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REK	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	4,861	4,861	0	4,861-	N/B		0	4,861	328,650	319,687	
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	6,242	25,313	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	6,051	6,498	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	4,861	4,861	0	4,861-	N/B		0	4,861	340,943	351,498	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	11,237	27,722	
221-FIRE - RURAL	142,784	0	0	142,784	142,784	0	142,784-	N/B		0	142,784	1,067,726	164,023	
TOTAL EXPENSES	142,784	0	0	142,784	142,784	0	142,784-	N/B		0	142,784	1,078,963	191,745	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 516 - FIRE DISTRICT 8	142,784	0	0	137,923-	137,923-	0	137,923	N/B		0	137,923-	738,020-	159,753	
FUND BALANCE:														
BEGINNING OF YEAR					137,923					137,923				
END OF YEAR					0					137,923				

201312	MONTHLY ACTIVITY			ACTUAL	Y E A R - T O - D A T E			% DEV	REK	FOR YEAR 2013			PRIOR 2012	YEARS 2011
	PRIOR-2 OCT	PRIOR-1 NOV	CURRENT DEC		TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED	ACTUAL		
REVENUES:														
TAXES & SPECIAL ASSMT.	0	0	0	0	0	0	0	N/B		0	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0	N/B		0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	N/B		0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 517 - FIRE DISTRICT 7	0	0	0	0	0	0	0	N/B		0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0					0				
END OF YEAR					0					0				

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			Z RE RKN	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:													
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	H/B	0	0	0	0	
EXPENSES:													
503-OUTSIDE PAYROLL	3,020	1,972	10,585-	0	0	0	0	H/B	0	0	0	0	
TOTAL EXPENSES	3,020	1,972	10,585-	0	0	0	0	H/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 518 - IV D (SUPPORT ENFORCE)	3,020-	1,972-	10,585	0	0	0	0	H/B	0	0	0	0	
FUND BALANCE:													
BEGINNING OF YEAR					0				0				
END OF YEAR					0				0				

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			Z RE RKN	FOR YEAR 2013			PRIOR YEARS	
	PRIO-2 - OCT -	PRIO-1 - NOV -	CURRENT - DEC -	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE		TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL	
REVENUES:													
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	H/B	0	0	0	0	
EXPENSES:													
503-OUTSIDE PAYROLL	8,508	2,108	18,662-	0	0	0	0	H/B	0	0	0	0	
TOTAL EXPENSES	8,508	2,108	18,662-	0	0	0	0	H/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 519 - JUDICIAL LAW CLERKS	8,508-	2,108-	18,662	0	0	0	0	H/B	0	0	0	0	
FUND BALANCE:													
BEGINNING OF YEAR					0				0				
END OF YEAR					0				0				

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****
	M- OCT -	- NOV -	- DEC -M	* ACTUAL
				TOTAL ACTIVITY
				BUDGETED
				VARIANCE
				% DEV
				REMARKS
				TOTAL AMT BUDGETED
				PROJECTED
				ACTUAL
				ACTUAL
REVENUES:				
MISCELLANEOUS REVENUE	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENSES:				
652-ECONOMIC DEVEL. - OTHER	0	0	0	0
TOTAL EXPENSES	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 520 - TEDA	0	0	0	0
FUND BALANCE:				
BEGINNING OF YEAR				0
END OF YEAR				0

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****
	M- OCT -	- NOV -	- DEC -M	* ACTUAL
				TOTAL ACTIVITY
				BUDGETED
				VARIANCE
				% DEV
				REMARKS
				TOTAL AMT BUDGETED
				PROJECTED
				ACTUAL
				ACTUAL
REVENUES:				
INTERGOVERNMENTAL	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENSES:				
580-PART ADMINISTRATION	0	0	0	0
TOTAL EXPENSES	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 521 - PART - CAPITAL	0	0	0	0
FUND BALANCE:				
BEGINNING OF YEAR				3,787-
END OF YEAR				3,787-

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			%	REX	FOR YEAR 2013			
	*PRIOR-2 *- OCT -	*PRIOR-1 - NOV -	*CURRENT - DEC -*	*ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			*TOTAL ANT #BUDGETED	*PROJECTED ACTUAL *	*2012 # ACTUAL	*2011 ACTUAL *
EXPENSES:													
550-ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0	N/D		0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	N/B		0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 524 - TEDA	0	0	0	0	0	0	0	N/B		0	0	0	0
FUND BALANCE: BEGINNING OF YEAR					0					0			
END OF YEAR					0					0			

201312	MONTHLY ACTIVITY				YEAR - T O - D A T E			%	REX	FOR YEAR 2013			
	*PRIOR-2 *- OCT -	*PRIOR-1 - NOV -	*CURRENT - DEC -*	*ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			*TOTAL ANT #BUDGETED	*PROJECTED ACTUAL *	*2012 # ACTUAL	*2011 ACTUAL *
REVENUES:													
TAXES & SPECIAL ASSHT.	0	187	0	406,172	406,172	0	406,172-	N/B		406,172	385,899	0	0
INTERGOVERNMENTAL	0	0	0	12,340	12,340	0	12,340-	N/B		12,340	12,408	20,000	0
CHARGE FOR SERVICES	0	0	2,210	2,210	2,210	0	2,210-	N/B		2,210	9	30	0
MISCELLANEOUS REVENUE	1,500	750	750	9,000	9,000	0	9,000-	N/B		9,000	5,535	0	0
TOTAL REVENUES	1,500	937	2,960	429,722	429,722	0	429,722-	N/B		429,722	403,851	20,030	0
EXPENSES:													
159-GENERAL - OTHER	0	0	6,750	20,533	20,533	0	20,533-	N/B		20,533	18,550	0	0
408-PARISH VA SERVICE OFF.	13,207	758	15,232	152,190	152,190	0	152,190-	N/B		152,190	158,620	19,999	0
999-OPERATING TRANSFERS	0	0	0	270,373	270,373	0	270,373-	N/B		270,373	174,627	0	0
TOTAL EXPENSES	13,207	758	21,982	443,096	443,096	0	443,096-	N/B		443,096	351,797	19,999	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 532 - T P VET MEN DISTRICT	11,707-	179	19,022-	13,374-	13,374-	0	13,374	N/B		13,374-	52,054	31	0
FUND BALANCE: BEGINNING OF YEAR					52,749					52,749			
END OF YEAR					39,375					52,749			

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	
	***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	***** ACTIVITY *****	***** BUDGETED *****	***** VARIANCE *****	***** % DEV *****	***** REM *****	***** TOTAL AMT *****	***** PROJECTED *****	***** PRIOR *****	***** YEARS *****	***** 2011 *****	***** 2012 *****	
REVENUES:																
CHARGE FOR SERVICES	68,509	73,395	74,900	819,223	819,223	802,481	16,742	2.1	DVR	802,481	819,223	0		0	0	0
MISCELLANEOUS REVENUE	1	1	1	14	14	26	12	46.2		26	14	0		0	0	0
TOTAL REVENUES	68,510	73,396	74,901	819,237	819,237	802,507	16,730	2.1	DVR	802,507	819,237	0		0	0	0
EXPENSES:																
205-CORNER	61,106	70,954	65,387	790,707	790,707	802,482	11,775	1.5		802,482	790,707	0		0	0	0
TOTAL EXPENSES	61,106	70,954	65,387	790,707	790,707	802,482	11,775	1.5		802,482	790,707	0		0	0	0
EXCESS OF REVENUES OVER EXPENSES	7,404	2,442	9,514	28,530	28,530	25	28,505		N/B	25	28,530	0		0	0	0
FUND BALANCE:																
BEGINNING OF YEAR					27,775					27,775						
END OF YEAR					56,305					27,800						

201312	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	***** MONTHLY ACTIVITY *****	
	***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	***** YEAR - T O - D A T E *****	
	***** OCT *****	***** NOV *****	***** DEC *****	***** ACTUAL *****	***** ACTIVITY *****	***** BUDGETED *****	***** VARIANCE *****	***** % DEV *****	***** REM *****	***** TOTAL AMT *****	***** PROJECTED *****	***** PRIOR *****	***** YEARS *****	***** 2011 *****	***** 2012 *****	
REVENUES:																
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0		0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0		0	0	0
EXPENSES:																
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0		0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0		0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0		0	0	0
FUND BALANCE:																
BEGINNING OF YEAR					0					0						
END OF YEAR					0					0						

FUND: 604 - CITY COURT BUILDING FD		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 193		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 60677R		
201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****										*** FOR YEAR 2013 ***		*** PRIOR YEARS ***		
	*** PRIOR-2 ***	*** PRIOR-1 ***	*** CURRENT ***	*** ACTUAL ***	TOTAL ACTIVITY	BUDGETED	VARIANCE	%	DEV	RE*	**TOTAL AMT BUDGETED	PROJECTED*	** 2012 **	2011 *	** ACTUAL **	ACTUAL *
	*** OCT ***	*** NOV ***	*** DEC ***	*** ACTUAL ***												
REVENUES:																
FINES & FORFEITURES	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0			N/B	0	0	245,000	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0			N/B	0	0	245,000	0	0	0
EXPENSES:																
120-CITY COURT	0	0	0	3,064	3,064	315,536	312,472	99.0			315,536	3,064	335,885	37,872		
199-GENERAL - OTHER	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	3,064	3,064	315,536	312,472	99.0			315,536	3,064	335,885	37,872		
EXCESS OF REVENUES OVER EXPENSES																
FOR FUND: 604 - CITY COURT BUILDING FD	0	0	0	3,064	3,064	315,536	312,472			N/B	315,536	3,064	30,885	37,872		
FUND BALANCE:																
BEGINNING OF YEAR											328,896					
END OF YEAR												328,896				

FUND: 612 - PAVING CONSTRUCTION FND		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 194		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 60677R		
201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****										*** FOR YEAR 2013 ***		*** PRIOR YEARS ***		
	*** PRIOR-2 ***	*** PRIOR-1 ***	*** CURRENT ***	*** ACTUAL ***	TOTAL ACTIVITY	BUDGETED	VARIANCE	%	DEV	RE*	**TOTAL AMT BUDGETED	PROJECTED*	** 2012 **	2011 *	** ACTUAL **	ACTUAL *
	*** OCT ***	*** NOV ***	*** DEC ***	*** ACTUAL ***												
REVENUES:																
TAXES & SPECIAL ASST.	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
EXPENSES:																
199-GENERAL - OTHER	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
310-ROADS & BRIDGES	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES																
FOR FUND: 612 - PAVING CONSTRUCTION FND	0	0	0	0	0	0	0			N/B	0	0	0	0	0	0
FUND BALANCE:																
BEGINNING OF YEAR											0					
END OF YEAR											0					

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	***** MONTHLY ACTIVITY *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** YEAR - T O - D A T E *****	***** TOTAL ACTIVITY *****	***** BUDGETED *****	***** VARIANCE *****	***** % DEV *****	***** REM *****	***** FOR YEAR 2013 *****	***** PROJECTED *****	***** PRIOR YEARS *****	***** 2011 *****
	* PRIOR-2	* PRIOR-1	* CURRENT	* ACTUAL	Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REM	TOTAL AMT BUDGETED	PROJECTED	PRIOR YEARS	2011
	* OCT	* NOV	* DEC	* ACTUAL										
REVENUES:														
INTERGOVERNMENTAL	582,876	0	2,312,488	7,154,259		7,154,259	77,339,188	70,184,929	90.7	N/B	77,339,188	7,154,259	12,580,794	2,623,324
OPERATING TRANSFERS IN	0	0	0	0		0	0	0			0	0	0	0
TOTAL REVENUES	582,876	0	2,312,488	7,154,259		7,154,259	77,339,188	70,184,929	90.7		77,339,188	7,154,259	12,580,794	2,623,324
EXPENSES:														
122-JUVENILE SERVICES	0	0	43,520	270,252		270,252	7,133,634	6,855,382	96.1		7,133,634	270,252	140,366	0
195-CODE VIOLAT./COMPLIANCE	0	0	0	0		0	91,213	91,213	100.0		91,213	0	345,987	592,847
302-ENGINEERING	3,712	9,237	37,197	77,997		77,997	2,526,250	2,448,253	96.9		2,526,250	77,997	0	0
310-ROADS & BRIDGES	15,501	11,559	30,334	135,121		135,121	1,149,219	1,014,098	88.2		1,149,219	135,121	50,781	0
351-DRAINAGE	635,319	190,994	394,507	6,662,868		6,662,868	63,683,768	57,020,900	89.5		63,683,768	6,662,868	12,043,654	2,030,474
409-HEALTH & WELFARE-OTHER	0	0	0	0		0	0	0		N/B	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0		0	1,755,108	1,755,108	100.0		1,755,108	0	0	0
442-ANIMAL CONTROL	0	0	0	0		0	1,000,000	1,000,000	100.0		1,000,000	0	0	0
TOTAL EXPENSES	654,532	211,790	505,566	7,154,259		7,154,259	77,339,192	70,184,954	90.7		77,339,192	7,154,259	12,580,788	2,623,321
EXCESS OF REVENUES OVER EXPENSES	71,656	211,790	1,806,922	21		21	4	25		N/B	4	21	6	3
FUND BALANCE:														
BEGINNING OF YEAR						0					0			
END OF YEAR						21					4			

TERREBORNE PARISH CONSOLIDATED GOVERNMENT
 RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013

201312	***** MONTHLY ACTIVITY *****	***** PRIOR-1 *****	***** CURRENT *****	***** ACTUAL *****	***** YEAR - T O - D A T E *****	***** TOTAL ACTIVITY *****	***** BUDGETED *****	***** VARIANCE *****	***** % DEV *****	***** REM *****	***** FOR YEAR 2013 *****	***** PROJECTED *****	***** PRIOR YEARS *****	***** 2011 *****
	* PRIOR-2	* PRIOR-1	* CURRENT	* ACTUAL	Y E A R - T O - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	% DEV	REM	TOTAL AMT BUDGETED	PROJECTED	PRIOR YEARS	2011
	* OCT	* NOV	* DEC	* ACTUAL										
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0		0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0		0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0		0	0	0		N/B	0	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0		0	0	0		N/B	0	0	0	0
221-FIRE - RURAL	0	0	0	0		0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0		0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0		0	0	0		N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0		0	0	0		N/B	0	0	0	0
FUND BALANCE:														
BEGINNING OF YEAR						0					0			
END OF YEAR						0					0			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A Y E			%	REVENUE	FOR YEAR 2013			PRIOR YEARS	
	ACT	NOV	DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	ACTUAL	2012	2011	
REVENUES:														
INTERGOVERNMENTAL	0	0	689,338	689,338	689,338	4,355,328	3,665,990	84.2	H/B	4,355,328	689,338	3,747,997	5,223,757	
MISCELLANEOUS REVENUE	658	263	268	9,664	9,664	0	9,664		H/B	0	9,664	28,313	51,887	
OTHER REVENUE	0	0	0	0	0	0	0		H/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	2,567,605	2,567,605	2,567,605	0	0		2,567,605	2,567,605	1,861,707	2,277,394	
TOTAL REVENUES	658	263	689,606	3,266,607	3,266,607	6,922,933	3,656,326	52.8		6,922,933	3,266,607	4,898,017	7,553,038	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		H/B	0	0	0	0	
351-DRAINAGE	553,376	1,022,645	83,192	3,386,580	3,386,580	23,372,739	19,986,159	85.5		23,372,739	3,386,580	5,122,292	12,603,114	
999-OPERATING TRANSFERS	0	0	0	550,000	550,000	550,000	0	0		550,000	550,000	252,880	500,000	
TOTAL EXPENSES	553,376	1,022,645	83,192	3,936,580	3,936,580	23,922,739	19,986,159	83.5		23,922,739	3,936,580	5,375,172	13,103,114	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 655 - P/W DRAINAGE CONSTR.	552,718	1,022,382	772,798	669,973	669,973	16,999,806	16,329,833		H/B	16,999,806	669,973	537,155	5,550,076	
FUND BALANCE:														
BEGINNING OF YEAR					17,111,091						17,111,091			
END OF YEAR					16,441,118						111,285			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A Y E			%	REVENUE	FOR YEAR 2013			PRIOR YEARS	
	ACT	NOV	DEC	ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	ACTUAL	2012	2011	
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		H/B	0	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0		H/B	0	0	251,948	1,172,349	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		H/B	0	0	0	0	
MISCELLANEOUS REVENUE	59	32	32	976	976	0	976		H/B	0	976	9,123	2,775	
OTHER REVENUE	0	0	0	36,000	36,000	0	36,000		H/B	0	36,000	36,000	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		H/B	0	0	0	1,730,000	
TOTAL REVENUES	59	32	32	35,024	35,024	0	35,024		H/B	0	35,024	297,071	2,905,124	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		H/B	0	0	0	0	
431-SEWERAGE COLLECTION	14,757	23,795	25,392	277,863	277,863	2,243,255	1,965,392	87.6		2,243,255	277,863	359,315	255,172	
621-ARRA/STIMULUS	0	0	41	0	0	0	0		H/B	0	0	127,198	1,297,100	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		H/B	0	0	0	0	
TOTAL EXPENSES	14,757	23,795	25,392	277,863	277,863	2,243,255	1,965,392	87.6		2,243,255	277,863	486,513	1,552,272	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 656 - P/W SEWERAGE CONSTR.	14,690	23,763	25,319	312,887	312,887	2,243,255	1,930,368		H/B	2,243,255	312,887	189,442	1,352,852	
FUND BALANCE:														
BEGINNING OF YEAR					2,362,338						2,362,338			
END OF YEAR					2,049,451						119,083			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	%	REVENUE	FOR YEAR 2013			PRIOR YEARS
	PRIO-2	PRIO-1	CURRENT	ACTUAL						TOTAL AMT BUDGETED	ACTUAL	2012	
	*- OCT -	- NOV -	- DEC -	* ACTUAL				DEV					
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	12,458,166	12,458,166	100.0		12,458,166	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	230,000	230,000	230,000	230,000	0		230,000	230,000	0	121,214
TOTAL REVENUES	0	0	0	230,000	230,000	12,688,166	12,458,166	98.2		12,688,166	230,000	0	121,214
EXPENSES:													
199-GENERAL - OTHER	0	14,564	0	14,564	14,564	0	14,564		N/B	0	14,564	0	0
431-SEWERAGE COLLECTION	631,660	306,887	3,550,042	0	0	5,264,095	5,264,095	100.0		5,264,095	0	0	0
432-TREATMENT PLANT	54,227	343,389	1,767,006	0	0	3,585,571	3,585,571	100.0		3,585,571	0	0	0
999-OPERATING TRANSFERS	0	0	5,522,908	5,522,908	5,522,908	0	5,522,908		N/B	0	5,522,908	7,948,665	206,402
TOTAL EXPENSES	685,887	644,760	205,860	5,537,472	5,537,472	8,849,666	3,312,194	37.4		8,849,666	5,537,472	7,948,665	206,402
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 657 - SEWER BONDS	685,887-	644,760-	205,860-	5,307,472-	5,307,472-	3,838,500	9,145,972		N/B	3,838,500	5,307,472-	7,948,665-	85,188-
FUND BALANCE:													
BEGINNING OF YEAR					0,142,741-					0,142,741-			
END OF YEAR					13,450,213-					4,304,241-			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	%	REVENUE	FOR YEAR 2013			PRIOR YEARS
	PRIO-2	PRIO-1	CURRENT	ACTUAL						TOTAL AMT BUDGETED	ACTUAL	2012	
	*- OCT -	- NOV -	- DEC -	* ACTUAL				DEV					
REVENUES:													
INTERGOVERNMENTAL	0	0	7,139,448	7,139,448	7,139,448	16,495,498	9,310,977	56.4		16,495,498	7,139,448	1,172,405	1,266,164
CHARGE FOR SERVICES	0	0	0	0	0	28,930	28,930	100.0		28,930	0	0	0
MISCELLANEOUS REVENUE	218	112	95,573	98,665	98,665	0	98,665		N/B	0	98,665	37,826	47,661
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	1,334,796	0	2,669,412	7,599,261	7,599,261	0	0	0		7,599,261	7,599,261	6,240,737	2,345,000
TOTAL REVENUES	1,334,996	112	9,903,435	14,882,447	14,882,447	24,123,689	9,241,242	38.3		24,123,689	14,882,447	7,450,968	3,658,825
EXPENSES:													
194-GOVERNMENT BUILDINGS	6,119	179,472	311,420	1,242,671	1,242,671	5,808,914	4,566,043	78.6		5,808,914	1,242,671	740,267	505,131
195-CODE VIOLAT./COMPLIANCE	0	0	0	0	0	180,250	180,250	100.0		180,250	0	0	0
196-AUDITORS	0	0	0	0	0	0	0		N/B	0	0	0	0
197-CIVIC CENTER	0	0	0	0	0	446,503	446,503	100.0		446,503	0	0	0
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
201-PARISH PRISONERS	127,612	150,057	212,727	1,588,397	1,588,397	2,014,647	426,250	21.2		2,014,647	1,588,397	82,181	0
205-CORNER	0	0	0	0	0	0	0		N/B	0	0	0	0
211-POLICE	0	0	0	0	0	0	0		N/B	0	0	0	40,000
221-FIRE - RURAL	0	0	0	0	0	0	0		N/B	0	0	0	0
222-FIRE - URBAN	0	0	0	0	0	119,046	119,046	100.0		119,046	0	0	0
301-COASTAL RESTORE/PRESERV	12,509	5,161	7,160,682	7,226,481	7,226,481	21,379,173	14,152,692	66.2		21,379,173	7,226,481	238,129	241,306
310-ROADS & BRIDGES	3,125	344	0	85,109	85,109	1,254,971	1,169,862	93.2		1,254,971	85,109	1,211,292	598,069
321-ROAD LIGHTING	0	0	0	0	0	0	0		N/B	0	0	0	0
351-DRAINAGE	0	0	0	15,073	15,073	257,282	242,209	94.1		257,282	15,073	30,363	75,296
431-SEWERAGE COLLECTION	0	119,625	170,564	308,875	308,875	457,523	148,648	32.5		457,523	308,875	10,821	1,634
452-ANIMAL CONTROL	0	0	107,848	107,823	107,823	2,090,297	1,952,374	94.0		2,090,297	107,823	0	0
501-PARKS & GROUNDS	12,605	0	83,375	305,027	305,027	1,306,667	1,001,640	76.7		1,306,667	305,027	2,173,317	13,095
506-LIBRARY	0	0	0	0	0	0	0		N/B	0	0	0	0
652-ECONOMIC DEVEL. - OTHER	3,267	2,469	2,141	13,170	13,170	189,011	175,841	93.0		189,011	13,170	42	568
680-MARINA	0	0	0	0	0	0	0		N/B	0	0	0	0
804-WATER PROJECTS	1,314	949	1,342	16,267	16,267	85,300	69,033	80.9		85,300	16,267	0	0
912-EMERGENCY PREPAREDNESS	0	0	0	9,272	9,272	0	0	100.0		0	9,272	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	2,101,047	0
TOTAL EXPENSES	167,050	458,077	8,050,111	10,909,193	10,909,193	35,598,856	24,689,663	69.4		35,598,856	10,909,193	6,587,459	1,475,099
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 659 - CAPITAL PROJECTS CONTRL	1,501,546-	457,965-	1,853,324	3,973,254	3,973,254	11,475,167-	15,448,421-		N/B	11,475,167-	3,973,254	863,509	2,183,726
FUND BALANCE:													
BEGINNING OF YEAR					11,602,339					11,602,339			
END OF YEAR					15,575,593					127,172			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	REX	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PRIO-2	PRIO-1	CURR-M	ACTUAL						TOTAL BUDGETED	PROJECTED		
	M- OCT	- NOV	- DEC	*				%	REX	M BUDGETED	ACTUAL	* ACTUAL	ACTUAL
REVENUES:													
TAXES & SPECIAL ASSMT.	0	0	0	0	0	152,288	152,288	100.0		152,288	0	0	0
INTERGOVERNMENTAL	0	6,148	340,130	340,313	340,313	4,307,341	3,967,028	92.1		4,307,341	340,313	2,154,833	4,028,419
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	142	75	4,578	6,848	6,848	0	6,848		N/B	0	6,848	6,685	28,834
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	13,982	6,268,882	6,268,882	6,270,000	1,118			6,270,000	6,268,882	851,451	1,624,642
TOTAL REVENUES	142	6,223	363,590	6,616,043	6,616,043	10,729,629	4,113,586	38.3		10,729,629	6,616,043	3,012,969	5,681,915
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
310-ROADS & BRIDGES	383,042	234,617	435,795	2,767,681	2,767,681	18,341,748	15,574,067	84.9		18,341,748	2,767,681	3,032,518	3,710,886
621-ARRA/STIMULUS	0	0	0	1	1	116,798	116,797	100.0		116,798	1	2,446	2,020,786
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	766,000
TOTAL EXPENSES	383,042	234,617	435,795	2,767,682	2,767,682	18,458,546	15,690,864	85.0		18,458,546	2,767,682	3,034,964	6,497,672
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 661 - ROAD CONSTRUCTION FUND	382,900-	228,394-	72,205-	3,848,361	3,848,361	7,728,917-	11,577,278-		N/B	7,728,917-	3,848,361	21,995-	815,757-
FUND BALANCE:													
BEGINNING OF YEAR						7,854,993				7,854,993			
END OF YEAR						11,703,354				126,076			

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	REX	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PRIO-2	PRIO-1	CURR-M	ACTUAL						TOTAL BUDGETED	PROJECTED		
	M- OCT	- NOV	- DEC	*				%	REX	M BUDGETED	ACTUAL	* ACTUAL	ACTUAL
REVENUES:													
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	485,570	399,429
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	2,223	16
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0			0	0	487,793	399,445
EXPENSES:													
194-GOVERNMENT BUILDINGS	0	65,435	34,375	103,464	103,464	898,291	714,827	79.6		898,291	103,464	79,516	845,741
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0
TOTAL EXPENSES	0	65,435	34,375	103,464	103,464	898,291	714,827	79.6		898,291	103,464	79,516	845,741
EXCESS OF REVENUES OVER EXPENSES													
FOR FUND: 662 - CIVIC CTR./ADMIN. BLDG.	0	65,435-	34,375-	103,464-	103,464-	898,291-	714,827-		N/B	898,291-	103,464-	408,277	446,296-
FUND BALANCE:													
BEGINNING OF YEAR						932,960				932,960			
END OF YEAR						749,496				34,669			

201312	MONTHLY ACTIVITY				***** YEAR - T O - D A T E *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS		
	*PRIOR-2 *- OCT -	*PRIOR-1 - NOV -	*CURRENT* - DEC -*	* ACTUAL							*TOTAL AMT *BUDGETED	*PROJECTED*	* 2012 * ACTUAL	* 2011 * ACTUAL	
REVENUES:															
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXPENSES:															
194-GOVERNMENT BUILDINGS	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 663 - CIVIC CENTER CONSTR. FD	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
FUND BALANCE:															
BEGINNING OF YEAR					0						0				
END OF YEAR					0						0				

FUND: 664 - 1-ID CONSTRUCTION FUND															
TERREBORNE PARISH CONSOLIDATED GOVERNMENT															
RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013															
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REPORT: 6U677R															
201312	MONTHLY ACTIVITY				***** YEAR - T O - D A T E *****	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	REMARKS	FOR YEAR 2013		PRIOR YEARS		
*PRIOR-2 *- OCT -	*PRIOR-1 - NOV -	*CURRENT* - DEC -*	* ACTUAL	*TOTAL AMT *BUDGETED							*PROJECTED*	* 2012 * ACTUAL	* 2011 * ACTUAL		
REVENUES:															
TAXES & SPECIAL ASSHT.	0	0	0	5,277	5,277	0	5,277-	0	N/B		5,277	0	0	0	
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
MISCELLANEOUS REVENUE	35	19	19	483	483	0	483-	0	N/B		483	1,210	1,086	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL REVENUES	35	19	19	5,760	5,760	0	5,760-	0	N/B		5,760	1,210	1,086	0	
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	817,832	817,832	100.0	N/B		817,832	0	0	0	
351-DRAINAGE	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B		0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	817,832	817,832	100.0	N/B		817,832	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 664 - 1-ID CONSTRUCTION FUND	35	19	19	5,760	5,760	817,832-	823,592-	0	N/B		817,832-	5,760	1,210	1,086	
FUND BALANCE:															
BEGINNING OF YEAR					825,718						825,718				
END OF YEAR					831,478						7,886				

201312	MONTHLY ACTIVITY				***** Y E A R - T O - D A T E *****	Z	R/R	FOR YEAR 2013						
	*PRIOR-2	*PRIOR-1	CURRENT	* ACTUAL				*TOTAL AMT	*PROJECTED*	* PRIOR	YEARS	*ACTUAL		
	- OCT -	- NOV -	- DEC -	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	RM	*BUDGETED	ACTUAL	* ACTUAL	ACTUAL	
REVENUES:														
MISCELLANEOUS REVENUE	214	114	117	2,950	2,950	0	2,950-		R/B	0	2,950	15,810	16,882	
OTHER REVENUE	0	500	7,500	5,000	5,000	0	5,000-		R/B	0	5,000	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		R/B	0	0	8,480	0	
TOTAL REVENUES	214	614	7,387	7,950	7,950	0	7,950-		H/B	0	7,950	24,290	16,882	
EXPENSES:														
194-GOVERNMENT BUILDINGS	0	0	0	0	0	0	0		R/B	0	0	0	0	
199-GENERAL - OTHER	0	0	0	0	0	0	0		R/B	0	0	0	0	
310-ROADS & BRIDGES	0	0	0	0	0	19,865	19,865	100.0		19,865	0	111,774	51,023	
351-DRAINAGE	791	4,234	218,275	239,185	239,185	1,342,717	1,103,532	82.2		1,342,717	239,185	77,627	1,327,318	
431-SEWERAGE COLLECTION	9,444	37,819	44,267	960,092	960,092	1,498,867	538,775	35.9		1,498,867	960,092	2,117,212	1,383,824	
441-SOLID WASTE SERVICES	0	0	0	0	0	0	0		R/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL EXPENSES	10,235	42,053	262,542	1,199,277	1,199,277	2,861,449	1,662,172	58.1		2,861,449	1,199,277	2,306,613	2,762,165	
EXCESS OF REVENUES OVER EXPENSES	10,021	41,439	269,929	1,193,327	1,193,327	2,861,449	1,670,122		H/B	2,861,449	1,191,327	2,282,323	2,745,283	
FUND BALANCE:														
BEGINNING OF YEAR					3,085,815						3,085,815			
END OF YEAR					1,894,488						224,366			

201312	MONTHLY ACTIVITY				***** Y E A R - T O - D A T E *****	Z	R/R	FOR YEAR 2013						
	*PRIOR-2	*PRIOR-1	CURRENT	* ACTUAL				*TOTAL AMT	*PROJECTED*	* PRIOR	YEARS	*ACTUAL		
	- OCT -	- NOV -	- DEC -	* ACTUAL	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	RM	*BUDGETED	ACTUAL	* ACTUAL	ACTUAL	
REVENUES:														
TAXES & SPECIAL ASSHT.	0	0	0	0	0	0	0		R/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0		R/B	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		H/B	0	0	0	0	
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		R/B	0	0	0	0	
431-SEWERAGE COLLECTION	0	0	0	0	0	0	0		R/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		R/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		H/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0		H/B	0	0	0	0	
FUND BALANCE:														
BEGINNING OF YEAR					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY				Y T D - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	R/N	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PREV-2	PREV-1	CURRENT	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL		
	X- OCT -	- NOV -	- DEC -	X										
REVENUES:														
MISCELLANEOUS REVENUE	340	181	13,873	73,982	73,982	54,613	19,369-	35.5-	OVR		54,613	73,982	34,180	45,904
OTHER REVENUE	0	0	0	11,196,075	11,196,075	11,275,000	78,925	.7			11,275,000	11,196,075	0	11,765,000
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B		0	0	0	0
TOTAL REVENUES	340	181	13,873	11,270,057	11,270,057	11,329,613	59,556	5			11,329,613	11,270,057	34,180	11,810,904
EXPENSES:														
194-GOVERNMENT BUILDINGS	0	0	0	0	0	0	0		N/B		0	0	0	1,737,269
199-GENERAL - OTHER	0	0	0	84,170	84,170	194,997	110,827	56.8			194,997	84,170	0	88,591
310-ROADS & BRIDGES	416,183	160	15,528	4,125,008	4,125,008	14,493,141	10,367,333	71.5			14,493,141	4,125,008	6,402,450	2,775,007
351-DRAINAGE	3,543	5,494	1,704,973	2,134,680	2,134,680	3,669,727	1,535,047	41.8			3,669,727	2,134,680	210,422	113,935
999-OPERATING TRANSFERS	0	0	0	353,450	353,450	353,450	0	0			353,450	353,450	0	511,887
TOTAL EXPENSES	419,726	5,654	1,720,501	6,698,108	6,698,108	18,711,315	12,013,207	64.2			18,711,315	6,698,108	6,612,872	5,227,489
EXCESS OF REVENUES OVER EXPENSES	419,366-	5,481-	1,704,628-	4,571,949	4,571,949	7,381,702-	11,953,651-			N/B	7,381,702-	4,571,949	6,578,692-	6,583,415
FUND BALANCE:														
BEGINNING OF YEAR					7,442,447						7,442,447			
END OF YEAR					12,014,396						60,745			

201312	MONTHLY ACTIVITY				Y T D - D A T E	TOTAL ACTIVITY	BUDGETED	VARIANCE	DEV	R/N	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PREV-2	PREV-1	CURRENT	ACTUAL							TOTAL AMT BUDGETED	PROJECTED ACTUAL		
	X- OCT -	- NOV -	- DEC -	X										
REVENUES:														
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B		0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0		N/B		0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0				0	0	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B		0	0	0	300
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B		0	0	8,480	0
TOTAL EXPENSES	0	0	0	0	0	0	0				0	0	8,480	300
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0			N/B	0	0	8,480-	300-
FUND BALANCE:														
BEGINNING OF YEAR					0						0			
END OF YEAR					0						0			

201312	MONTHLY ACTIVITY				Y E A R - T O - D A Y	Z	R E M I	FOR YEAR 2013			PRIOR YEARS		
	PRIOR-2 N- OCT	PRIOR-1 - NOV	CURRENT - DEC	ACTUAL				TOTAL ACTIVITY	BUDGETED	VARIANCE	TOTAL AMT #BUDGETED	PROJECTED ACTUAL	2012 ACTUAL
REVENUES:													
OTHER REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B	0	0	0	0
EXPENSES:													
310-ROADS & BRIDGES	0	0	0	0	0	0	0	0	N/B	0	0	0	0
686-LOCAL COASTAL PRGM BOND	0	0	0	0	0	0	0	0	N/B	0	0	0	0
687-LOCAL COASTAL PRGM DEV.	0	0	0	0	0	0	0	0	N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 669 - 2013 SALES TAX CONST	0	0	0	0	0	0	0	0	N/B	0	0	0	0
FUND BALANCE: BEGINNING OF YEAR	0												
END OF YEAR	0												

201312	MONTHLY ACTIVITY				Y E A R - T O - D A Y	Z	R E M I	FOR YEAR 2013			PRIOR YEARS		
	PRIOR-2 N- OCT	PRIOR-1 - NOV	CURRENT - DEC	ACTUAL				TOTAL ACTIVITY	BUDGETED	VARIANCE	TOTAL AMT #BUDGETED	PROJECTED ACTUAL	2012 ACTUAL
REVENUES:													
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0
OTHER REVENUE	0	0	0	0	0	0	0	0	N/B	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0	N/B	0	0	0	0
EXPENSES:													
199-GENERAL - OTHER	0	0	0	0	0	0	0	0	N/B	0	0	0	0
506-LIBRARY	0	0	0	0	0	0	0	0	N/B	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/B	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	0	0	0	N/B	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 602 - LIBRARY CONST. FUND	0	0	0	0	0	0	0	0	N/B	0	0	0	0
FUND BALANCE: BEGINNING OF YEAR	0												
END OF YEAR	0												

FUND: 692 - SCARLETT FIRE DEPT CONST		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 211		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 6U677R		
201312	***** MONTHLY ACTIVITY *****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	*PRIOR-2	*PRIOR-1	CURRENT		*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	*- OCT -	- NOV -	- DEC -	*	ACTUAL	TOTAL	YTD	DATE								
						ACTIVITY	BUDGETED	VARIANCE	DEV	HR	TOTAL AMT	PROJECTED	2012	2011		
											#BUDGETED	ACTUAL	ACTUAL	ACTUAL		
REVENUES:																
CHARGE FOR SERVICES	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
EXPENSES:																
199-GENERAL - OTHER	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
221-FIRE - RURAL	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
FUND BALANCE:																
BEGINNING OF YEAR	0															
END OF YEAR	0															

FUND: 693 - ROBERTA GROVE CONST. FD		TERREBORNE PARISH CONSOLIDATED GOVERNMENT										PAGE 212		3/14/2014 15:02:18		
		RECAP STATEMENT OF REVENUES AND EXPENDITURES FOR MONTH ENDING DECEMBER 31, 2013												REPORT: 6U677R		
201312	***** MONTHLY ACTIVITY *****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	*PRIOR-2	*PRIOR-1	CURRENT		*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	*- OCT -	- NOV -	- DEC -	*	ACTUAL	TOTAL	YTD	DATE								
						ACTIVITY	BUDGETED	VARIANCE	DEV	HR	TOTAL AMT	PROJECTED	2012	2011		
											#BUDGETED	ACTUAL	ACTUAL	ACTUAL		
REVENUES:																
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
EXPENSES:																
TOTAL EXPENSES	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0	0	0	0	0			N/B	0	0	0	0	
FUND BALANCE:																
BEGINNING OF YEAR	0															
END OF YEAR	0															

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	TOTAL	***** PRIOR *****
***** OCT - *****	***** NOV - *****	***** DEC - *****	ACTIVITY	***** 2012 *****
*****	*****	*****	BUDGETED	***** 2011 *****
*****	*****	*****	VARIANCE	*****
*****	*****	*****	DEV	*****
*****	*****	*****	PER	*****
*****	*****	*****	%	*****
*****	*****	*****	REB	*****
*****	*****	*****	AMT	*****
*****	*****	*****	BUDGETED	*****
*****	*****	*****	ACTUAL	*****
REVENUES:				
MISCELLANEOUS REVENUE	0	0	0	0
TOTAL REVENUES	0	0	0	0
EXPENSES:				
999-OPERATING TRANSFERS	0	0	0	0
TOTAL EXPENSES	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	0	0	0	0
FUND BALANCE:				
BEGINNING OF YEAR				
END OF YEAR				

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
***** PRIOR-2 *****	***** PRIOR-1 *****	***** CURRENT *****	TOTAL	***** PRIOR *****
***** OCT - *****	***** NOV - *****	***** DEC - *****	ACTIVITY	***** 2012 *****
*****	*****	*****	BUDGETED	***** 2011 *****
*****	*****	*****	VARIANCE	*****
*****	*****	*****	DEV	*****
*****	*****	*****	PER	*****
*****	*****	*****	%	*****
*****	*****	*****	REB	*****
*****	*****	*****	AMT	*****
*****	*****	*****	BUDGETED	*****
*****	*****	*****	ACTUAL	*****
REVENUES:				
CHARGE FOR SERVICES	0	0	28,930	0
MISCELLANEOUS REVENUE	0	0	0	23,702
OTHER REVENUE	0	0	0	0
OPERATING TRANSFERS IN	1,500,000	0	1,500,000	161,711
TOTAL REVENUES	1,500,000	0	1,528,930	195,413
EXPENSES:				
199-GENERAL - OTHER	0	0	0	0
441-SOLID WASTE SERVICES	0	0	68,160	68,770
999-OPERATING TRANSFERS	0	0	0	0
TOTAL EXPENSES	0	0	68,160	68,770
EXCESS OF REVENUES OVER EXPENSES	1,500,000	0	1,460,770	116,643
FUND BALANCE:				
BEGINNING OF YEAR			83,421	
END OF YEAR			1,544,191	

201312	MONTHLY ACTIVITY			CURRENT DEC	ACTUAL	Y E A R - T O - D A T E			% DEV	RE HN	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PRIO 2 OCT	PRIO 1 NOV	ACTUAL			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL		
REVENUES:														
MISCELLANEOUS REVENUE	6	3	4	90	90	0	90-	H/B	0	90	222	170	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
TOTAL REVENUES	6	3	4	90	90	0	90-	H/B	0	90	222	170	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
441-SOLID WASTE SERVICES	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
444-LANDFILL CLOSURE	0	0	0	0	0	17,074	17,074	100.0	17,074	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
TOTAL EXPENSES	0	0	0	0	0	17,074	17,074	100.0	17,074	0	0	0	0	0
EXCESS OF REVENUES OVER EXPENSES	6	3	4	90	90	17,074-	17,164-	H/B	17,074-	90	222	170	0	0
FUND BALANCE:														
BE BEGINNING OF YEAR					205,257				205,257					
END OF YEAR					205,347				189,183					

201312	MONTHLY ACTIVITY			CURRENT DEC	ACTUAL	Y E A R - T O - D A T E			% DEV	RE HN	FOR YEAR 2013		PRIOR 2012	YEARS 2011
	PRIO 2 OCT	PRIO 1 NOV	ACTUAL			TOTAL ACTIVITY	BUDGETED	VARIANCE			TOTAL AMT BUDGETED	PROJECTED ACTUAL		
REVENUES:														
INTERGOVERNMENTAL	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
MISCELLANEOUS REVENUE	279	148	150	3,845	3,845	0	3,845-	H/B	0	3,845	11,533	4,075	0	0
OTHER REVENUE	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
OPERATING TRANSFERS IN	0	0	0	0	0	0	0	H/B	0	0	1,000,000	7,134,396	0	0
TOTAL REVENUES	279	148	150	3,845	3,845	0	3,845-	H/B	0	3,845	1,011,533	7,138,471	0	0
EXPENSES:														
199-GENERAL - OTHER	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
222-FIRE - URBAN	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
310-ROADS & BRIDGES	0	0	0	10,933	10,933	573,657	562,724	98.1	573,657	10,933	2,681,831	562,809	0	0
351-DRAINAGE	0	0	0	0	0	2,325	2,325	100.0	2,325	0	0	0	0	0
431-SEWERAGE COLLECTION	0	0	0	0	0	68,581	68,581	100.0	68,581	0	0	0	0	0
441-SOLID WASTE SERVICES	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
680-MARINA	0	0	0	0	0	0	0	H/B	0	0	0	0	0	0
999-OPERATING TRANSFERS	0	0	0	4,535,000	4,535,000	4,535,000	0	0	4,535,000	4,535,000	0	0	0	0
TOTAL EXPENSES	0	0	0	4,545,933	4,545,933	5,179,563	633,630	12.2	5,179,563	4,545,933	2,681,831	562,809	0	0
EXCESS OF REVENUES OVER EXPENSES	279	148	150	4,542,088-	4,542,088-	5,179,563-	637,475-	H/B	5,179,563-	4,542,088-	1,670,298-	6,575,662	0	0
FUND BALANCE:														
BE BEGINNING OF YEAR					5,182,990				5,182,990					
END OF YEAR					640,902				3,427					

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REH	FOR YEAR 2013			PRIOR YEARS		
	PRIOR-2 N- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL						TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL		
REVENUES:															
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
EXPENSES:															
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 699 - 2000 PUBLIC IMPR CONST	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
FUND BALANCE:															
BEGINNING OF YEAR					0						0				
END OF YEAR					0						0				

201312	MONTHLY ACTIVITY				TOTAL ACTIVITY	BUDGETED	VARIANCE	Z DEV	REH	FOR YEAR 2013			PRIOR YEARS		
	PRIOR-2 N- OCT -	PRIOR-1 - NOV -	CURRENT - DEC -	ACTUAL						TOTAL AMT BUDGETED	PROJECTED ACTUAL	2012 ACTUAL	2011 ACTUAL		
REVENUES:															
INTERGOVERNMENTAL	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
CHARGE FOR SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
FINES & FORFEITURES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
OTHER REVENUE	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
OPERATING TRANSFERS IN	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
TOTAL REVENUES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
EXPENSES:															
122-JUVENILE SERVICES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
123-DISTRICT ATTORNEY	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
125-DRUG COURT DEPARTMENT	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
199-GENERAL - OTHER	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
999-OPERATING TRANSFERS	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
TOTAL EXPENSES	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
EXCESS OF REVENUES OVER EXPENSES FOR FUND: 899 - CRIMINAL COURT FUND	0	0	0	0	0	0	0		N/B	0	0	0	0	0	
FUND BALANCE:															
BEGINNING OF YEAR					0						0				
END OF YEAR					0						0				

201312	***** MONTHLY ACTIVITY *****	***** YEAR - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
	*PRIOR-2 * PRIOR-1 * CURRENT * * * * *	***** Y E A R - T O - D A T E *****	***** FOR YEAR 2013 *****	***** PRIOR YEARS *****
	*- OCT - - NOV - - DEC - * * * * *	ACTIVITY BUDGETED VARIANCE	DEB CRED	TOTAL ACT PROJECTED * 2012 * 2011 * 2010 *
TOTAL REVENUES	26,764,777 14,863,849 78,044,676 356,526,479	356,526,479 477,247,854 120,721,375	25.3	477,247,854 356,526,479 352,695,176 354,887,227
TOTAL EXPENSES	27,564,514 19,075,524 50,070,532 350,047,069	350,047,069 605,210,748 255,163,679	42.2	605,210,748 350,047,069 377,050,367 356,731,963
EXCESS OF REVENUES OVER EXPENSES	799,737- 4,211,675- 27,974,144 6,479,410	6,479,410 127,962,894-134,442,304-	105.1	127,962,894- 6,479,410 24,355,191- 1,844,736-

APPENDIX “D”

BUDGET SUMMARY

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TERREBONNE PARISH CONSOLIDATED GOVERNMENT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/ RETAINED EARNINGS
ALL FUND TYPES
REPORT ON THE BUDGET FOR YEAR ENDING DECEMBER 31, 2014

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY	ADOPTED 2014	PROPOSAL #1 2014	PROJECTED 2013	ACTUAL 2012
					FUND TYPES ENTERPRISE				
REVENUES									
Taxes & Special Assessments	11,641,008	52,479,377	1,891,625	0	9,570,810	75,582,820	75,582,820	78,424,165	78,923,319
Licenses & Permits	3,098,505	1,091,300	0	0	0	4,189,805	4,189,805	4,095,480	3,871,740
Intergovernmental	8,645,788	11,897,742	0	0	276,500	20,820,030	20,820,030	210,912,069	64,046,722
Charges for Services	160,000	772,300	0	0	29,898,510	30,830,810	30,830,810	31,077,708	28,439,553
Fines & Forfeitures	199,200	4,197,200	0	0	0	4,396,400	4,396,400	4,238,490	4,274,240
Miscellaneous Revenue	661,008	87,800	6,105	0	523,240	1,278,153	1,278,153	1,428,275	6,215,315
Utility Revenue	0	40,000	0	0	56,474,400	56,514,400	56,514,400	55,097,454	54,013,547
Other Revenue	0	0	0	0	314,192	314,192	314,192	11,583,398	833,805
TOTAL REVENUES	24,405,509	70,565,719	1,897,730	0	97,057,652	193,926,610	193,926,610	396,857,039	240,618,241
EXPENDITURES									
Parish Council	59,660	0	0	0	0	59,660	59,660	92,594	62,042
Council Clerk	61,503	0	0	0	0	61,503	61,503	95,586	107,646
Official Fees/Publication	277,844	0	0	0	0	277,844	277,844	79,989	24,923
City Court	857,956	0	0	0	0	857,956	857,956	1,173,492	1,063,985
District Court	671,516	0	0	0	0	671,516	662,021	655,078	591,066
Juvenile Services	0	2,844,024	0	0	0	2,844,024	2,844,024	10,048,055	2,984,505
District Attorney	860,300	5,374,507	0	0	0	6,234,807	6,234,807	6,152,340	5,872,888
Clerk of Court	175,450	0	0	0	0	175,450	175,450	175,450	126,971
Drug Court	0	500,909	0	0	0	500,909	500,909	359,303	368,925
Ward Court	412,270	0	0	0	0	412,270	412,270	384,725	363,670
City Marshall's Office	0	1,009,796	0	0	0	1,009,796	1,009,796	916,483	910,474
Judicial-Other	105,000	0	0	0	0	105,000	105,000	100,902	102,925
Parish President	128,683	0	0	0	0	128,683	128,683	143,407	189,418
Registrar of Voters	207,138	0	0	0	0	207,138	276,346	158,034	164,631
Elections	30,600	0	0	0	0	30,600	30,600	30,600	19,895
Accounting	179,094	0	0	0	0	179,094	179,094	276,935	442,277
Customer Service	56,545	0	0	0	0	56,545	56,545	32,286	10,039
Purchasing	0	0	0	0	999,053	999,053	999,053	951,873	933,098
Risk Management	0	0	0	0	19,694,947	19,694,947	19,694,947	18,858,543	18,032,427
Human Resources Admin.	0	0	0	0	724,433	724,433	674,433	667,057	595,144
Legal Services	233,841	0	0	0	0	233,841	233,841	223,069	209,710
Parishwide Insurance	0	0	0	0	7,622,581	7,622,581	7,622,581	7,512,003	6,728,303
Information Technology	0	0	0	0	1,897,026	1,897,026	1,897,026	1,632,305	1,540,606
Planning	2,067,388	1,057,640	0	0	0	3,125,028	3,125,028	3,896,554	3,486,742
Government Buildings	2,381,989	0	0	0	0	2,381,989	2,381,989	10,371,904	2,947,627
Code Violation/Compliance	545,843	0	0	200,000	0	745,843	745,843	805,318	857,178
Auditoriums	0	245,437	0	0	0	245,437	245,437	327,622	298,248
Civic Center	0	0	0	0	2,316,708	2,316,708	2,316,708	2,736,721	2,186,514
Janitorial Services	298,150	0	0	0	0	298,150	298,150	298,334	313,196
General-Other	1,118,820	2,143,256	143,269	0	0	3,405,345	3,405,345	3,498,086	3,972,443
Parish Prisoners	0	2,188,578	0	400,000	0	2,588,578	2,588,578	4,539,859	2,174,424
Prisoners' Medical Department	0	1,245,736	0	0	0	1,245,736	1,245,736	1,290,117	1,304,107
Coroner	788,087	0	0	0	0	788,087	788,087	781,912	841,616
Jag 2010 Award	0	0	0	0	0	0	0	19,592	13,612
Police	0	9,338,956	0	0	0	9,338,956	9,338,956	9,673,348	9,234,454
2009 Jag Award	0	0	0	0	0	0	0	0	10,483
Jag 2012 Award	0	0	0	0	0	0	0	15,239	8,048
LHSC Year Long	0	0	0	0	0	0	0	72,872	146,354
Victims Assistance	0	0	0	0	0	0	0	437,485	428,194
Cops UHP	0	0	0	0	0	0	0	499,234	231,383

TERREBONNE PARISH CONSOLIDATED GOVERNMENT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/ RETAINED EARNINGS
ALL FUND TYPES
REPORT ON THE BUDGET FOR YEAR ENDING DECEMBER 31, 2014

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY FUND TYPES		PROPOSAL #1 2014	PROPOSAL #1 2014	PROJECTED 2013	ACTUAL 2012
					ENTERPRISE					
Fire-Urban	0	6,223,379	283,589	0	0	6,506,968	6,506,968	7,086,923	5,906,945	
Coastal Restore/Preserv	0	297,785	0	0	0	297,785	297,785	21,592,802	504,482	
Engineering	272,999	0	0	0	0	272,999	272,999	2,853,238	135,283	
Garage	0	0	0	0	1,005,066	1,005,066	1,005,066	940,722	868,435	
Roads & Bridges	0	7,672,072	716,570	6,956,269	0	15,344,911	15,344,911	42,968,335	22,330,091	
Road Lighting	0	1,861,686	0	0	0	1,861,686	1,861,686	1,869,030	1,640,235	
Drainage	0	12,739,773	890,290	2,389,762	0	16,019,825	15,974,825	106,334,383	29,513,751	
Health Unit	0	1,088,433	0	0	0	1,088,433	1,088,433	1,072,099	2,843,222	
Head Start	0	123,298	0	0	0	123,298	123,298	126,756	126,584	
Parish VA Service Office	19,404	0	0	0	0	19,404	19,404	19,404	19,404	
Health & Welfare-Other	793,000	185,000	0	0	0	978,000	978,000	1,367,761	1,067,505	
HMGP 1786-01	0	0	0	0	0	0	0	4,561,729	2,293,470	
Terr Alcohol/Drug Abuse	0	123,000	0	0	0	123,000	123,000	122,901	115,040	
TARC	0	5,067,299	0	0	0	5,067,299	5,067,299	4,200,187	3,865,041	
HMGP 1786-02	0	0	0	0	0	0	0	389,344	8,568	
HMGP 1786-03	0	0	0	0	0	0	0	6,614,819	1,954,462	
HMGP 1786-04	0	0	0	0	0	0	0	1,606,563	18,640	
Sewerage Collection	0	0	4,760,882	0	4,727,040	9,487,922	9,487,922	20,458,817	11,207,132	
Treatment Plant	0	0	0	0	3,402,886	3,402,886	3,402,886	6,834,344	3,138,064	
EPA Grant Administration	0	0	0	0	535,350	535,350	535,350	518,595	500,867	
Sewerage Capital Add'n	0	0	0	0	435,000	435,000	435,000	430,000	432,532	
Solid Waste Services	0	0	0	0	13,829,701	13,829,701	13,829,701	14,984,363	15,016,573	
Animal Control	862,226	0	0	0	0	862,226	862,226	2,597,034	757,065	
Landfill Closure	0	0	0	0	138,000	138,000	138,000	144,760	(492,534)	
Parks & Grounds	0	193,210	0	115,000	0	308,210	243,210	1,511,755	2,357,056	
Recreation - Other	0	0	0	0	0	0	0	0	547	
Adult Softball	0	83,254	0	0	0	83,254	83,254	77,365	23,200	
Adult Basketball	0	50,149	0	0	0	50,149	50,149	50,365	7,947	
TPR-Administration	0	629,022	0	0	0	629,022	629,022	616,324	588,844	
Sports Officials	0	0	0	0	0	0	0	0	294,697	
Quality of Life Program	0	23,000	0	0	0	23,000	23,000	21,158	28,409	
Grand Bois Park	0	114,952	0	0	0	114,952	114,952	98,564	112,654	
Youth Basketball	0	132,125	0	0	0	132,125	132,125	129,378	47,339	
Football	0	165,734	0	0	0	165,734	165,734	167,743	99,641	
Youth Softball	0	82,406	0	0	0	82,406	82,406	85,864	25,965	
Youth Volleyball	0	18,839	0	0	0	18,839	18,839	17,875	5,413	
Baseball	0	175,002	0	0	0	175,002	175,002	167,041	67,958	
Adult Volleyball	0	839	0	0	0	839	839	658	32	
Special Olympics	0	22,000	0	0	0	22,000	22,000	22,790	14,206	
Summer Camps	0	225,000	0	0	0	225,000	225,000	211,000	200,060	
Museum-O & M	92,043	0	0	0	0	92,043	92,043	98,326	74,384	
Bunk House Inn	0	14,742	0	0	0	14,742	14,742	28,031	26,530	
Family Self Sufficiency	0	40,106	0	0	0	40,106	40,106	35,065	32,382	
Vouchers Program	0	2,579,906	0	0	0	2,579,906	2,579,906	2,357,646	2,641,979	
Home Administration	0	31,980	0	0	0	31,980	31,980	34,707	49,290	
Home/Technical Assistant	0	44,875	0	0	0	44,875	44,875	147,199	47,676	
Home/Projects	0	274,369	0	0	0	274,369	274,369	871,687	288,957	
LiHeap Weather	0	184,200	0	0	0	184,200	184,200	184,200	103,228	
CDBG Administration	0	192,290	0	0	0	192,290	192,290	192,290	183,018	
CDBG-Economic Development	0	0	0	0	0	0	0	0	9,789	
DHAP IKE	0	0	0	0	0	0	0	1,614	107,043	
Recovery Construction	0	0	0	0	0	0	0	18,019,703	9,898,640	
CDBG Projects	0	0	0	0	0	0	0	20,860,401	1,311,426	

**TERREBONNE PARISH CONSOLIDATED GOVERNMENT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/ RETAINED EARNINGS
ALL FUND TYPES
REPORT ON THE BUDGET FOR YEAR ENDING DECEMBER 31, 2014**

					PROPRIETARY		PROPOSAL #1 2014	PROPOSAL #1 2014	PROJECTED 2013	ACTUAL 2012
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPES ENTERPRISE					
CDBG Housing Rehab	0	654,193	0	0	0	654,193	654,193	1,875,315	547,795	
T & TA (PA.4120)	0	19,478	0	0	0	19,478	19,478	19,478	11,521	
ARRA Stimulus	0	0	0	0	0	0	0	1,252,438	193,640	
HMGP 1603	0	0	0	0	0	0	0	627,045	124,913	
HMGP 1607	0	0	0	0	0	0	0	87,312	814	
HMGP 1607-109-0001	0	0	0	0	0	0	0	122,789	236,288	
Elevation 1603C-10	0	0	0	0	0	0	0	5,107,794	1,207,842	
Essential Services	0	8,020	0	0	0	8,020	8,020	7,247	7,643	
Shelter Operations	0	191,624	0	0	0	191,624	191,624	170,154	158,006	
Non-Grant Reimburse Exp	0	48,848	0	0	0	48,848	48,848	42,675	933	
DHAP like IRP	0	0	0	0	0	0	0	0	10,403	
Fiscal Year 2006 A ward	0	776,582	0	0	0	776,582	776,582	787,818	851,146	
SRL 002 & 014	0	0	0	0	0	0	0	7,282,889	1,296,568	
CSBG-Administration	0	49,729	0	0	0	49,729	49,729	83,556	67,193	
CSBG-Programs	0	281,795	0	0	0	281,795	281,795	252,802	279,657	
Economic Development	626,080	0	0	0	0	626,080	626,080	0	0	
Publicity	226,250	0	0	0	0	226,250	106,250	176,992	120,147	
Economic Development-Other	157,520	0	0	487,315	0	644,835	644,835	1,223,782	1,089,563	
Housing & Human Service	368,865	0	0	0	0	368,865	368,865	539,588	357,870	
Parish Fann Agent	118,600	0	0	0	0	118,600	118,600	121,500	76,462	
Head Start Administration	0	177,293	0	0	0	177,293	177,293	194,264	192,616	
Head Start Program	0	428,959	0	0	0	428,959	428,959	434,124	433,135	
La Tourism Recovery Program	0	0	0	0	0	0	0	939,710	920,129	
BP - Promotional Grant	0	0	0	0	0	0	0	500,000	0	
Public Transit Planning	0	7,345	0	0	0	7,345	7,345	121,885	20,542	
Sec 5307 Bus acquisition	0	0	0	0	0	0	0	160,208	35,486	
JARC Program	0	0	0	0	0	0	0	0	115,872	
Marina	0	0	0	0	0	0	0	25,000	26,818	
Local Coastal Prgm Dev.	0	3,834,269	3,297,688	0	0	7,131,957	7,131,957	22,207,314	25,523,921	
Oil Spill 2010	0	0	0	0	0	0	0	24,213	11,475	
Planning	0	157,668	0	0	0	157,668	157,668	1,621,655	365,956	
Operation/General Admin	0	578,269	0	0	0	578,269	578,269	744,634	478,012	
Vehicle Operations	0	1,050,094	0	0	0	1,050,094	1,050,094	1,752,988	702,746	
Vehicle Maintenance	0	418,626	0	0	0	418,626	418,626	965,543	334,487	
Non Vehicle Maintenance	0	103,838	0	0	0	103,838	103,838	265,765	72,942	
Rent/Emergency Shelter	0	7,500	0	0	0	7,500	7,500	7,500	8,634	
Direct Planning	0	0	0	0	0	0	0	4,884	20,973	
Direct General Admin	0	0	0	0	0	0	0	0	714	
Direct Vehicle Operation	0	100,821	0	0	0	100,821	100,821	249,208	63,706	
Direct Vehicle Prev Maint	0	31,950	0	0	0	31,950	31,950	28,450	2,644	
Direct Non Vehicle Prev Maint	0	250	0	0	0	250	250	250	0	
Electric Generation	0	0	0	0	24,454,518	24,454,518	24,454,518	23,557,650	21,825,397	
Electric Distribution	0	0	0	0	3,382,135	3,382,135	3,382,135	3,293,365	3,269,018	
Water Projects	0	0	0	0	0	0	0	85,300	0	
Gas Distribution	0	0	0	0	7,664,871	7,664,871	7,664,871	7,368,739	6,968,091	
Utility Administration	0	0	0	0	2,963,052	2,963,052	2,963,052	2,813,844	2,741,722	
G.I.S. Mapping System	0	0	0	0	418,000	418,000	418,000	327,649	309,827	
Emergency Preparedness	441,862	0	0	0	0	441,862	441,862	614,531	549,594	
TOTAL EXPENDITURES	15,496,526	75,535,715	10,092,288	10,548,346	96,210,367	207,883,242	207,662,955	473,777,811	263,952,219	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,908,983	(4,969,996)	(8,194,558)	(10,548,346)	847,285	(13,956,632)	(13,736,345)	(76,920,772)	(23,333,978)	
PROPRIETARY										
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPES ENTERPRISE	PROPOSAL #1 2014	PROPOSAL #1 2014	PROJECTED 2013	ACTUAL 2012	
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	3,710,131	10,658,099	8,000,952	6,563,095	51,904,887	80,837,164	80,727,164	83,059,959	95,770,086	
Operating Transfers Out	(12,745,547)	(12,638,493)	(19,000)	(4,417,939)	(51,016,185)	(80,837,164)	(80,727,164)	(83,059,959)	(95,770,086)	
OTHER FINANCING SOURCES (USES)	(9,035,416)	(1,980,394)	7,981,952	2,145,156	888,702	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(126,433)	(6,950,390)	(212,606)	(8,403,190)	1,735,987	(13,956,632)	(13,736,345)	(76,920,772)	(23,333,978)	
FUND BALANCE/ NET POSITIONS										
Beginning of Year	8,827,062	26,239,044	14,993,107	(2,267,587)	196,806,676	244,598,302	244,598,302	321,519,074	344,853,052	
End of Year	8,700,629	19,288,654	14,780,501	(10,670,777)	198,542,663	230,641,670	230,861,957	244,598,302	321,519,074	

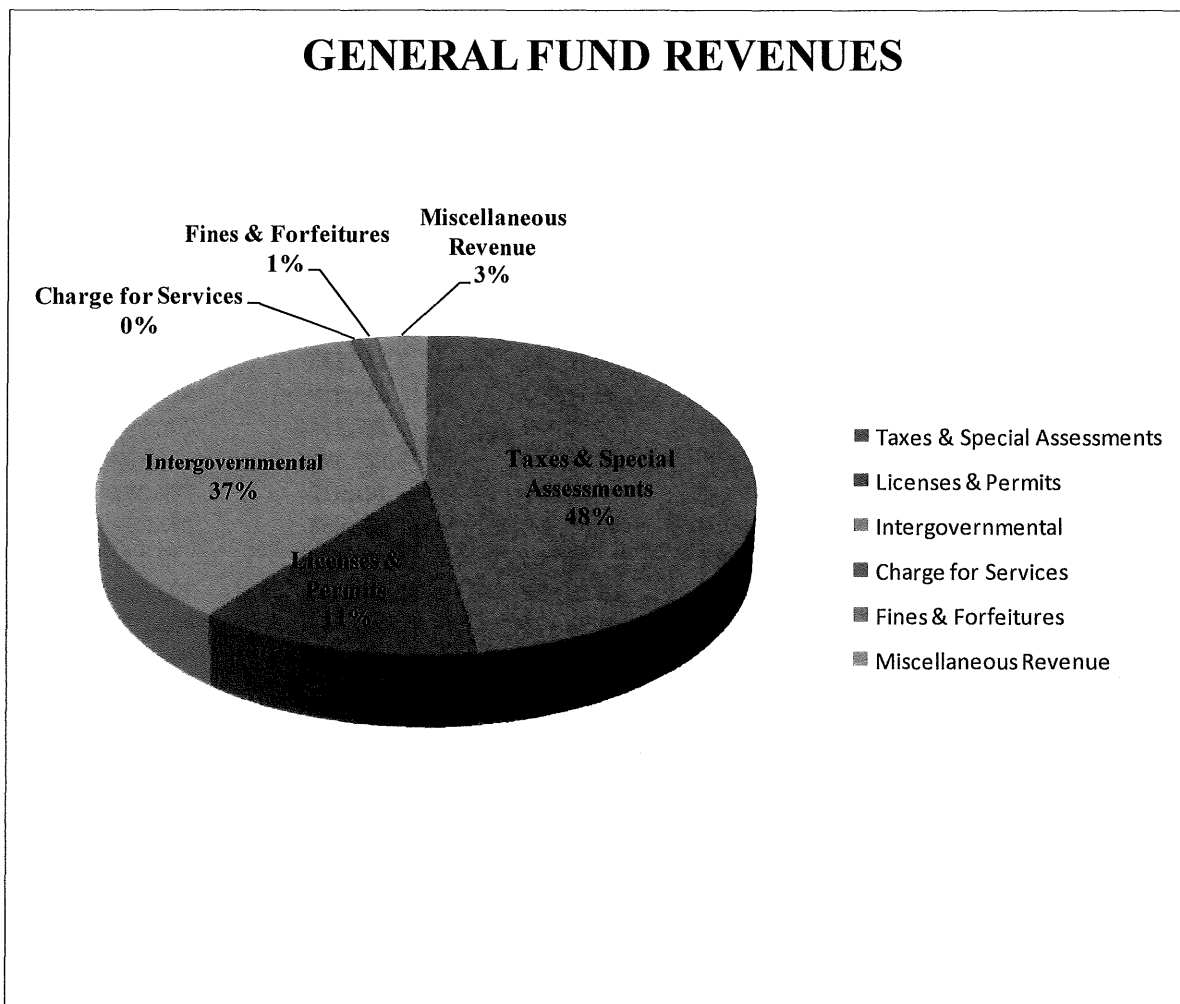
151 GENERAL FUND

BUDGET SUMMARY	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 PROPOSED	2014 ADOPTED
REVENUES					
Taxes & Special Assessments	11,779,765	11,040,370	11,956,928	11,641,008	11,641,008
Licenses & Permits	2,753,058	2,743,375	2,968,382	3,098,505	3,098,505
Intergovernmental	9,248,235	10,315,251	11,160,638	8,645,788	8,645,788
Charge for Services	236,381	193,203	218,820	160,000	160,000
Fines & Forfeitures	230,987	215,600	236,560	199,200	199,200
Miscellaneous Revenue	727,558	513,120	623,200	661,008	661,008
Other Revenue	-	6,882	8,890	-	-
TOTAL REVENUES	24,975,984	25,027,801	27,173,418	24,405,509	24,405,509
EXPENDITURES					
	62,043	92,919	92,594	59,660	59,660
Council Clerk	107,648	71,930	95,586	61,503	61,503
Official Fees/Publication	24,923	77,844	79,989	277,844	277,844
City Court	728,099	857,956	857,956	857,956	857,956
District Court	591,068	635,911	655,078	662,021	671,516
District Attorney	815,665	860,280	859,892	860,300	860,300
Clerk of Court	126,971	175,450	175,450	175,450	175,450
Ward Court	363,670	376,199	384,725	412,270	412,270
Judicial-Other	102,925	105,000	100,902	105,000	105,000
Parish President	189,419	141,931	143,407	128,683	128,683
Registrar of Voters	164,631	181,325	158,034	276,346	207,138
Elections	19,896	30,300	30,600	30,600	30,600
Accounting	433,701	282,255	276,935	179,094	179,094
Customer Service	8,929	39,870	32,286	56,545	56,545
Legal Services	209,709	234,353	223,069	233,841	233,841
Planning	2,372,974	2,674,822	2,769,735	2,067,388	2,067,388
Government Buildings	2,117,455	2,984,583	2,935,832	2,381,989	2,381,989
Code Violat./Compliance	506,734	549,033	533,859	545,843	545,843
Janitorial Services	313,195	278,400	298,334	298,150	298,150
General-Other	1,864,930	1,020,055	1,123,391	1,118,820	1,118,820
Coroner	841,615	781,899	781,912	788,087	788,087
Engineering	114,569	353,364	326,988	272,999	272,999
Parish VA Service Off.	19,404	19,404	19,404	19,404	19,404
Health & Welfare-Other	929,518	1,210,688	1,182,753	793,000	793,000
Animal Control	707,250	856,773	841,443	862,226	862,226
Waterlife Museum	72,931	99,435	98,326	92,043	92,043
Economic Development	-	-	-	626,080	626,080
Publicity	120,147	176,992	176,992	106,250	226,250
Economic Devel. Other	1,089,519	1,042,122	1,034,771	157,520	157,520
Housing & Human Services	357,863	507,921	539,588	368,865	368,865
Parish Farm Agent	76,462	121,500	121,500	118,600	118,600
Marina	26,818	25,703	25,000	-	-
Emergency Preparedness	549,683	599,069	605,259	441,862	441,862
TOTAL EXPENDITURES	16,030,364	17,465,286	17,581,590	15,436,239	15,496,526

151 GENERAL FUND

BUDGET SUMMARY	2012 ACTUAL	2013 BUDGET	2013 PROJECTED	2014 PROPOSED	2014 ADOPTED
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,945,620	7,562,515	9,591,828	8,969,270	8,908,983
OTHER FINANCING SOURCES (USES)					
Operating Transfer In	3,153,047	2,848,399	2,848,399	3,710,131	3,710,131
Operating Transfer Out	(17,304,847)	(13,874,089)	(13,874,631)	(12,680,547)	(12,745,547)
TOTAL OTHER FINANCING SOURCES (USES)	(14,151,800)	(11,025,690)	(11,026,232)	(8,970,416)	(9,035,416)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(5,206,180)	(3,463,175)	(1,434,404)	(1,146)	(126,433)
BEGINNING FUND BALANCE	15,564,165	10,357,985	10,357,985	8,923,581	8,923,581
ENDING FUND BALANCE	10,357,985	6,894,810	8,923,581	8,922,435	8,797,148

151 GENERAL FUND



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APPENDIX "E"

DEBT STATEMENT

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**STATEMENT OF DIRECT AND UNDERLYING BONDED DEBT
AS OF MAY 2, 2014
(The accompanying notes are an integral part of this statement)**

Notes	Name of Issuer & Issue	Interest Rates (%)	Dated Date	Final Maturity Date	Principal Outstanding	Principal Amount Due Within One Year
(1)	<u>Direct Debt of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 2005 (<i>Drainage</i>)	4.0-5.0	6/01/05	3/01/25	\$ 2,045,000	\$ 140,000
(2)	General Obligation Bonds, Series 2005 (<i>Roads & Bridges</i>)	4.0-5.0	6/01/05	3/01/25	1,360,000	90,000
(2)	General Obligation Refunding Bonds, Series 2005	4.0	9/01/05	3/01/16	755,000	460,000
(2)	General Obligation Bonds, Series 2007 (<i>60% Drainage; 40% Roads & Bridges</i>)	4.0-5.0	6/01/07	3/01/27	7,560,000	425,000
(2)	General Obligation Bonds, Series 2008 (<i>Sewerage</i>)	4.75-5.875	11/01/08	3/01/28	3,980,000	200,000
(3)	Public Improvement Bonds, Series ST-2005 (<i>Public Works</i>)	4.0-6.0	9/01/05	3/01/25	5,070,000	355,000
(3)	Public Improvement Bonds, Series ST-2008 (<i>Public Works</i>)	4.5-5.875	11/01/08	3/01/28	8,575,000	500,000
(3)	Public Improvement Refunding Bonds, Series ST-2009	3.75-4.5	9/29/09	3/01/20	6,550,000	1,350,000
(3)	Public Improvement Bonds, Series ST-2011	2.0-4.0	7/28/11	3/01/26	11,585,000	315,000
(3)	Public Improvement Bonds, Series ST-2013	2.0-3.5	4/23/13	3/01/33	11,275,000	100,000
(4)	Public Library Sales Tax Refunding Bonds, Series 2005	4.0-5.0	9/01/05	3/01/20	5,570,000	830,000
(5)	Sewer Revenue Bonds, Series 2010	0.95	9/23/10	9/01/32	16,212,000	794,000
(5)	Sewer Revenue Bonds, Series 2013	0.50	10/15/13	9/01/23	938,400	0
(6)	Morganza Levee Improvement Bonds, Series ST-2011	3.0-5.25	4/05/11	4/01/36	45,900,000	1,125,000
(7)	<u>Underlying Debt of the Parish School Board of the Parish of Terrebonne, State of Louisiana</u>					
(8)	LCDA QZAB Program	0.0	2/01/02	11/01/15	112,387	74,925
(9)	Revenue Bonds (Taxable QSCB), Series 2009	1.04	12/17/09	10/01/24	10,000,000	(a)
(10)	Sales Tax Bonds (Taxable QSCB), Series 2011	0.38	5/03/11	3/01/26	10,000,000	(a)
(10)	Sales Tax Bonds (Taxable QSCB), Series 2012	0.0	4/04/12	3/01/27	1,460,775	(a)
(a)	<i>Various amounts are required to be deposited annually into a sinking fund.</i>					
(11)	<u>Underlying Debt of Hospital Service District No. 1 of the Parish of Terrebonne, State of Louisiana</u>					
(12)	Hospital Revenue Refunding Bonds (Terrebonne General Medical Center Project) Series 2010	4.0-5.0	10/26/10	4/01/28	34,630,000	1,845,000
(12)	Hospital Revenue Refunding Bonds (Terrebonne General Medical Center Project) Series 2013	2.75-4.0	4/01/13	4/01/33	16,665,000	155,000
(13)	<u>Underlying Debt of Terrebonne Levee and Conservation District</u>					
(14)	Public Improvement Sales Tax Bonds, Series 2013	2.0-5.0	7/30/13	7/01/38	91,190,000	2,405,000
(15)	<u>Underlying Debt of Terrebonne Parish Veterans' Memorial District</u>					
(16)	Limited Tax Bonds, Series 2011	1.85-4.5	4/29/11	3/01/21	1,280,000	162,000
(16)	Limited Tax Bonds, Series 2013	0.75-2.25	5/14/13	3/01/21	310,000	41,000
(17)	<u>Underlying Debt of Terrebonne Port Commission</u>					
(18)	Taxable Certificate of Indebtedness, Series 2009	6.65	7/27/09	7/01/24	1,612,700	104,000
(18)	Taxable Certificate of Indebtedness, Series 2012	4.75	4/09/12	4/01/24	1,570,000	125,000
(18)	Certificate of Indebtedness, Series 2013A	2.75	5/10/13	4/01/23	1,825,000	180,000
(18)	Taxable Certificates of Indebtedness, Series 2013B	4.15	5/10/13	4/01/23	1,375,000	130,000

Notes	Name of Issuer & Issue	Interest Rates (%)	Dated Date	Final Maturity Date	Principal Outstanding	Principal Amount Due Within One Year
(19)	<u>Underlying Debt of Terrebonne Parish Communications District, Louisiana</u>					
(18)	Certificates of Indebtedness, Series 2005	4.15	11/29/05	10/01/17	205,000	45,000
(20)	<u>Underlying Debt of Schriever Fire Protection District of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 1997	5.25	11/01/97	3/01/17	220,000	70,000
(2)	General Obligation Bonds, Series 2011	2.0-4.5	12/01/11	3/01/31	2,435,000	30,000
(21)	<u>Underlying Debt of Fire Protection District No. 4-A of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 2004	4.0-4.5	12/01/04	3/01/19	\$ 360,000	\$ 65,000
(22)	<u>Underlying Debt of Fire Protection District No. 5 of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 2009	3.0-5.0	9/01/09	3/01/29	1,380,000	60,000
(23)	<u>Underlying Debt of Fire Protection District No. 6 of the Parish of Terrebonne and Parish of Lafourche, State of Louisiana</u>					
(24)	Limited Tax Certificates of Indebtedness, Series 2009	3.5	8/12/09	3/01/18	365,000	85,000
(25)	<u>Underlying Debt of Fire Protection District No. 7 of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 2005	3.85-4.6	10/01/05	3/01/25	1,235,000	85,000
(26)	<u>Underlying Debt of Fire Protection District No. 10 of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 2008	3.85	5/01/08	3/01/23	625,000	55,000
(27)	<u>Underlying Debt of Coteau Fire Protection District of the Parish of Terrebonne, State of Louisiana</u>					
(18)	Certificates of Indebtedness, Series 2007	5.295	5/23/07	12/15/16	116,361	36,804
(28)	<u>Underlying Debt of Recreation District No. 1 of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 2004	4.7-4.95	7/01/04	3/01/19	450,000	80,000
(29)	<u>Underlying Debt of Recreation District No. 6 of the Parish of Terrebonne, State of Louisiana</u>					
(2)	General Obligation Bonds, Series 2008	4.2-5.0	2/01/08	2/01/28	1,185,000	55,000
(30)	Limited Tax Certificates of Indebtedness, Series 2012	3.25	6/12/12	3/01/17	87,000	28,000
(31)	<u>Underlying Debt of Recreation District No. 11 of the Terrebonne Parish Consolidated Government, State of Louisiana</u>					
(32)	Limited Tax Certificates of Indebtedness, Series 2009	2.75-3.0	1/19/10	3/01/16	235,000	115,000
(33)	<u>Underlying Debt of Consolidated Waterworks District No. 1 of the Parish of Terrebonne, Louisiana</u>					
(5)	Taxable Water Revenue Bonds, Series 2010	3.45	12/29/10	11/01/30	1,669,000	81,000
(5)	Water Revenue Bonds, Series 2012A	3.0-5.0	10/30/12	11/01/37	17,300,000	0
(5)	Water Revenue Refunding Bonds, Series 2012B	2.0-3.0	10/30/12	11/01/17	1,540,000	360,000
(5)	Water Revenue Refunding Bonds, Series 2014	2.0-3.0	5/06/14	11/01/23	5,995,000	0
(34)	<u>Underlying Debt of the City of Houma, State of Louisiana</u>					
(18)	Taxable Refunding Certificates of Indebtedness, Series 1998B	6.85	10/01/98	7/01/19	1,375,000	195,000
(35)	<u>Underlying Debt of the Houma Area Convention and Visitors Bureau</u>					
(18)	Certificates of Indebtedness, Series 2014	0.35-4.0	5/08/14	5/01/24	1,500,000	130,000

NOTES

- (1) The total 2013 assessed valuation of the Parish of Terrebonne, State of Louisiana is approximately \$1,044,936,025, of which approximately \$864,993,550 is taxable.
- (2) Secured by and payable from unlimited *ad valorem* taxation.
- (3) Secured by and payable from the Parish's portion $\frac{1}{3}$ of the net avails or proceeds of the special parishwide 1% sales and use tax being levied and collected by the Parish pursuant to an election held on September 15, 1964, and the net avails or proceeds of the special parishwide $\frac{1}{4}$ % sales and use tax being levied and collected by the Parish pursuant to an election held on October 27, 1979, subject only to the prior payment of the reasonable and necessary costs and expenses of collecting and administering the taxes.
- (4) Secured by and payable solely from an irrevocable pledge and dedication of the net avails or proceeds of the $\frac{1}{4}$ % sales and use tax now being levied and collected by the Parish pursuant to an election held on April 4, 1998, subject only to the prior payment of the reasonable and necessary expenses of collection and administration of the tax.
- (5) Payable solely from the income and revenues to be derived from the operation of the utility system of the issuer, subject to the prior payment of the reasonable and necessary expenses of administering, operating and maintaining the system.
- (6) Secured by an irrevocable pledge and dedication of the net avails or proceeds received by the issuer from the levy and collection of the issuer's $\frac{1}{4}$ % sales and use tax now being levied and collected by the issuer, pursuant to an election held in the issuer on November 17, 2001, subject only to the prior payment of the reasonable and necessary costs and expenses of collecting and administering the tax.
- (7) The total 2013 assessed valuation of the Parish School Board of the Parish of Terrebonne, State of Louisiana is approximately \$1,044,936,025, of which approximately \$864,993,550 is taxable.
- (8) Payable from available funds of the Parish School Board.
- (9) Secured by and payable from an irrevocable pledge and dedication of the funds to be derived by the issuer from the levy and collection of a special tax of 3.68 mills (such rate being subject to adjustment from time to time due to reassessment) within the issuer authorized to be levied each year on all the property subject to taxation within the corporate boundaries of the issuer.
- (10) Secured by and payable from an irrevocable pledge and dedication of the funds to be derived by the issuer from the levy and collection of 17% of the avails or proceeds of a 1% sales and use tax now being levied and collected by the issuer pursuant to elections held in the issuer on April 20, 1996 and October 17, 2009, subject only to the prior payment of the reasonable and necessary costs and expenses of collecting and administering the tax.
- (11) Hospital Service District No. 1 of the Parish of Terrebonne is parishwide. The District has the same assessed valuation as the Parish (See Note 1).
- (12) Payable solely from and secured by a pledge of the Trust Estate including the revenues after provision has been made for the payment of operating expenses of the Terrebonne General Medical Center.
- (13) Terrebonne Levee and Conservation District is parishwide. The District has the same assessed valuation as the Parish (See Note 1).
- (14) Payable solely from and secured by an irrevocable pledge and dedication of the avails or proceeds of $\frac{1}{2}$ % sales and use tax now being levied and collected by the issuer pursuant to an election held in the issuer on December 8, 2012, subject only to the prior payment of the reasonable and necessary costs and expenses of collecting and administering the tax.
- (15) The total 2013 assessed valuation of Terrebonne Parish Veterans Memorial District is approximately \$1,044,936,025, of which approximately \$864,993,550 is taxable.
- (16) Secured by and payable from a pledge and dedication of the funds to be derived by the issuer from the levy and collection of a special tax of 0.5 mill (such rate being subject to adjustment from time to time due to reassessment), which has been authorized to be levied in each of the years through 2020, pursuant to an election held on November 2, 2010.
- (17) The Terrebonne Port Commission is parishwide and has the same assessed valuation as the Parish (See Note 1).
- (18) Secured by and payable from an irrevocable 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 obligations are outstanding.
- (19) Terrebonne Parish Communications District, Louisiana is parishwide and has the same assessed valuation as the Parish (See Note 1).
- (20) The total 2013 assessed valuation of Schriever Fire Protection District of the Parish of Terrebonne, State of Louisiana is approximately \$70,554,305, of which approximately \$53,869,200 is taxable.
- (21) The total 2013 assessed valuation of Fire Protection District No. 4-A of the Parish of Terrebonne, State of Louisiana is approximately \$72,569,769, of which approximately \$65,913,673 is taxable.
- (22) The total 2013 assessed valuation of Fire Protection District No. 5 of the Parish of Terrebonne, State of Louisiana is approximately \$27,420,732, of which approximately \$16,577,045 is taxable.

- (23) The total 2013 assessed valuation of Fire Protection District No. 6 of the Parish of Terrebonne, State of Louisiana is approximately \$52,531,745, of which approximately \$47,262,700 is taxable.
- (24) Secured by and payable from a pledge and dedication of the funds to be derived by the District from the levy and collection of a special tax of 16 mills (such rate being subject to adjustment from time to time due to reassessment), authorized to be levied in each of the years through 2017, pursuant to an election held on October 20, 2007.
- (25) The total 2013 assessed valuation of Fire Protection District No. 7 of the Parish of Terrebonne, State of Louisiana is approximately \$76,741,091, of which approximately \$65,443,070 is taxable.
- (26) The total 2013 assessed valuation of Fire Protection District No. 10 of the Parish of Terrebonne, State of Louisiana is approximately \$49,652,180, of which approximately \$44,252,635 is taxable.
- (27) The total 2013 assessed valuation of Coteau Fire Protection District of Terrebonne, State of Louisiana is approximately \$38,319,940, of which approximately \$35,500,520 is taxable.
- (28) The total 2013 assessed valuation of Recreation District No. 1 of the Parish of Terrebonne, State of Louisiana is approximately \$113,024,783, of which approximately \$80,458,500 is taxable.
- (29) The total 2013 assessed valuation of Recreation District No. 6 of the Parish of Terrebonne, State of Louisiana is approximately \$52,531,765, of which approximately \$47,262,710 is taxable.
- (30) Secured by and payable from a pledge and dedication of the funds to be derived by the issuer from the levy and collection of a special tax of 10 mills (such rate being subject to adjustment from time to time due to assessment), which has been authorized to be levied in each of the years through 2017, pursuant to an election held on October 20, 2007.
- (31) The total 2013 assessed valuation of Recreation District No. 11 of the Terrebonne Parish Consolidated Government, State of Louisiana is approximately \$175,819,280, of which approximately \$144,278,985 is taxable.
- (32) Secured by and payable from a pledge and dedication of the funds to be derived by the issuer from the levy and collection of a special tax of 10 mills (such rate being subject to adjustment from time to time due to assessment), which has been authorized to be levied in each of the years through 2015, pursuant to an election held on November 2, 2004.
- (33) Consolidated Waterworks District No. 1 of Terrebonne Parish, Louisiana is parishwide and has the same assessed valuation as the Parish (See Note 1).
- (34) The total 2013 assessed valuation of the City of Houma, State of Louisiana is approximately \$262,148,355, all of which is taxable for municipal purposes.
- (35) The Houma Area Convention and Visitors Bureau is parishwide and has the same assessed valuation as the Parish (See Note 1).

(NOTE: The above statement excludes the outstanding obligations of the Houma-Terrebonne Public Trust Financing Authority, Terrebonne Economic Development Authority, Houma-Terrebonne Airport Commission and all capital and operating leases.)

APPENDIX “F”

ESTIMATED ANNUAL DEBT SERVICE REQUIREMENTS

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PROPOSED DEBT SERVICE SCHEDULE

**LIMITED TAX BONDS, SERIES 2014
PARISH OF TERREBONNE, STATE OF LOUISIANA**

Dated Date: 08-Jul-2014 First Payment: 01-Jan-2015 Last Payment: 01-Jul-2034 Delivery Date: 08-Jul-2014		Average Life (years): 11.947797 at par (1) Net Interest Cost: 4.500000% at par (1) Accrued Interest: None				
Payment Date	Principal Due	Interest Rate	Interest Due	Total Debt Service	Bond Year Debt Service	Fiscal Year Debt Service (ending 12/31)
01-Jan-2015			62,712.50	62,712.50		62,712.50
01-Jul-2015	95,000	4.500%	65,250.00	160,250.00	222,962.50	
01-Jan-2016			63,112.50	63,112.50		223,362.50
01-Jul-2016	95,000	4.500%	63,112.50	158,112.50	221,225.00	
01-Jan-2017			60,975.00	60,975.00		219,087.50
01-Jul-2017	100,000	4.500%	60,975.00	160,975.00	221,950.00	
01-Jan-2018			58,725.00	58,725.00		219,700.00
01-Jul-2018	105,000	4.500%	58,725.00	163,725.00	222,450.00	
01-Jan-2019			56,362.50	56,362.50		220,087.50
01-Jul-2019	110,000	4.500%	56,362.50	166,362.50	222,725.00	
01-Jan-2020			53,887.50	53,887.50		220,250.00
01-Jul-2020	115,000	4.500%	53,887.50	168,887.50	222,775.00	
01-Jan-2021			51,300.00	51,300.00		220,187.50
01-Jul-2021	120,000	4.500%	51,300.00	171,300.00	222,600.00	
01-Jan-2022			48,600.00	48,600.00		219,900.00
01-Jul-2022	125,000	4.500%	48,600.00	173,600.00	222,200.00	
01-Jan-2023			45,787.50	45,787.50		219,387.50
01-Jul-2023	130,000	4.500%	45,787.50	175,787.50	221,575.00	
01-Jan-2024			42,862.50	42,862.50		218,650.00
01-Jul-2024	135,000	4.500%	42,862.50	177,862.50	220,725.00	
01-Jan-2025			39,825.00	39,825.00		217,687.50
01-Jul-2025	145,000	4.500%	39,825.00	184,825.00	224,650.00	
01-Jan-2026			36,562.50	36,562.50		221,387.50
01-Jul-2026	150,000	4.500%	36,562.50	186,562.50	223,125.00	
01-Jan-2027			33,187.50	33,187.50		219,750.00
01-Jul-2027	155,000	4.500%	33,187.50	188,187.50	221,375.00	
01-Jan-2028			29,700.00	29,700.00		217,887.50
01-Jul-2028	165,000	4.500%	29,700.00	194,700.00	224,400.00	
01-Jan-2029			25,987.50	25,987.50		220,687.50
01-Jul-2029	170,000	4.500%	25,987.50	195,987.50	221,975.00	
01-Jan-2030			22,162.50	22,162.50		218,150.00
01-Jul-2030	180,000	4.500%	22,162.50	202,162.50	224,325.00	
01-Jan-2031			18,112.50	18,112.50		220,275.00
01-Jul-2031	185,000	4.500%	18,112.50	203,112.50	221,225.00	
01-Jan-2032			13,950.00	13,950.00		217,062.50
01-Jul-2032	195,000	4.500%	13,950.00	208,950.00	222,900.00	
01-Jan-2033			9,562.50	9,562.50		218,512.50
01-Jul-2033	205,000	4.500%	9,562.50	214,562.50	224,125.00	
01-Jan-2034			4,950.00	4,950.00		219,512.50
01-Jul-2034	220,000	4.500%	4,950.00	224,950.00	229,900.00	224,950.00
TOTALS . . .	2,900,000		1,559,187.50	4,459,187.50	4,459,187.50	4,459,187.50
NOTE 1: Calculated from the dated date of the issue.						

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**FORM OF LEGAL OPINION
OF
FOLEY & JUDELL, L.L.P.**

[FORM OF LEGAL OPINION]

Honorable Terrebonne Parish Council
Parish of Terrebonne, State of Louisiana
Houma, Louisiana

\$2,900,000
LIMITED TAX BONDS, SERIES 2014
OF THE
PARISH OF TERREBONNE, STATE OF LOUISIANA

We have acted as bond counsel to the Parish of Terrebonne, State of Louisiana (the "Issuer"), in connection with the issuance of \$2,900,000 of Limited Tax Bonds, Series 2014 (the "Bonds"). The Bonds are issued in fully registered form, are dated, bear interest at the rates, are subject to redemption, and mature on the dates and in the principal amounts, all as set forth in the Bond Ordinance (hereinafter defined).

The Bonds have been issued by the Issuer pursuant to an ordinance adopted by the Terreboone Parish Council of the Parish of Terrebonne, State of Louisiana (the "Governing Authority"), on May 28, 2014 (the "Bond Ordinance"). The Bonds are issued for the purpose of constructing a sports complex and paying the costs of issuance. The Bonds are issued under the authority of Section 1430 of Title 39 of the Louisiana Revised Statutes of 1950, as amended (the "Act"), and other constitutional and statutory authority.

We have examined the provisions of the Constitution and statutes of the State of Louisiana, a certified transcript of the proceedings of the Governing Authority of the Issuer relating to the issuance of the Bonds, and such other documents, proofs and matters of law as we deemed necessary to render this opinion.

The Issuer, in and by the Bond Ordinance, has entered into covenants and agreements with the owners of the Bonds with respect to the security and payment of the Bonds, including a provision for the issuance of pari passu obligations hereafter under certain conditions and restrictions, for the terms of which reference is made to the Bond Ordinance.

As to questions of fact material to our opinion, we have relied upon the certified proceedings and other certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

On the basis of the foregoing examinations, we are of the opinion, as of the date hereof and under existing law, that:

1. Said proceedings, documents and proofs show lawful authority for the issuance of the Bonds pursuant to said Constitution and statutes and the Bond Ordinance.

2. The Bonds have been duly authorized, executed and delivered, and constitute legally binding special and limited obligations of the Issuer, and are secured by and payable from an irrevocable pledge and dedication of the funds to be derived by the Issuer from the levy and collection of a special tax of three and nine hundredths (3.09) mills (1.55 mill in the City of Houma) (such rate being subject to adjustment from time to time due to reassessment), within the Issuer authorized to be levied each year on all the property subject to taxation within the corporate boundaries of the Issuer (the "Tax").

3. The Issuer is legally obligated to impose and collect the Tax each year as provided in the Bond Ordinance.

4. Interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; it should be noted however, for the purpose of computing the alternative minimum tax imposed on certain corporations, such interest is taken into account in determining adjusted current earnings.

5. Under the provisions of Chapter 1 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, interest on the Bonds owned by corporations or residents of the State of Louisiana is exempt from Louisiana state income taxation to the extent such interest is exempt from federal income taxation.

6. The Bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended (the "Code").

In rendering the opinions expressed in numbered paragraphs 4 and 6, we have relied on representations of the Issuer with respect to questions of fact material to our opinion without undertaking to verify the same by independent investigation, and have assumed continuing compliance with covenants in the Bond Ordinance pertaining to those sections of the Code which affect the exclusion from gross income of interest on the Bonds for federal income tax purposes. In the event that such representations are determined to be inaccurate or incomplete or the Issuer fails to comply with the foregoing covenants in the Bond Ordinance, interest on the Bonds could become included in gross income from the date of original delivery, regardless of the date on which the event causing such inclusion occurs.

Except as stated above, we express no opinion as to any federal tax consequences resulting from the ownership of, receipt of interest on or disposition of the Bonds.

It is to be understood that the rights of the owners of the Bonds and the enforceability of the Bonds and the Bond Ordinance may be subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable, and that their enforceability may also be subject to the exercise of the sovereign police powers of the State of Louisiana, or its governmental bodies, and the exercise of judicial discretion in appropriate cases.

Respectfully submitted,

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APPENDIX "H"

FORM OF CONTINUING DISCLOSURE CERTIFICATE

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[FORM OF CONTINUING DISCLOSURE CERTIFICATE]

**\$2,900,000
LIMITED TAX BONDS, SERIES 2014
OF THE
PARISH OF TERREBONNE, STATE OF LOUISIANA**

CONTINUING DISCLOSURE CERTIFICATE

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the Parish of Terrebonne, State of Louisiana, (the "Issuer"), acting through its Parish President and Council Clerk, in connection with the issuance of the captioned issues of bonds (the "Bonds"). The Bonds are being issued pursuant to an ordinance adopted by the Governing Authority of the Issuer on May 28, 2014 (the "Ordinance"), and are described in that certain Official Statement dated May 28, 2014 (the "Official Statement") which contains certain information concerning the Issuer, the special tax securing the Bonds and certain financial and other information relating thereto. The Issuer covenants and agrees as follows:

SECTION 1. *Definitions.* In addition to the definitions set forth in the ordinance which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

"Annual Report" shall mean any Annual Report provided by the Issuer pursuant to, and as described in, Sections 3 and 4 of this Disclosure Certificate.

"Dissemination Agent" shall mean the Chief Financial Officer of the Issuer, or any successor Dissemination Agent designated by the Issuer.

"Governing Authority" shall mean the Terrebonne Parish Council of the Parish of Terrebonne, State of Louisiana.

"Listed Events" shall mean any of the events listed in Section 5(a) of this Disclosure Certificate.

"MSRB" shall mean the Municipal Securities Rulemaking Board, which has been designated by the Securities and Exchange Commission as the single centralized repository for the collection and availability of continuing disclosure documents for purposes of the Rule. The continuing disclosure documents must be provided to the MSRB in portable document format (PDF) to the following:

Municipal Securities Rule Making Board
Electronic Municipal Market Access Center
<http://emma.msrb.org>

"Participating Underwriter" shall mean the original underwriter of the Bonds required to comply with the Rule in connection with an offering of the Bonds.

"Repositories" shall mean the MSRB and the State Information Depository, if any.

"Rule" shall mean Rule 15c2-12 (b) (5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

"State Information Depository" shall mean any public or private depository or entity designated by the Louisiana as a state depository for the purpose of the Rule. As of the date of this Disclosure Certificate, there is no State Information Depository.

SECTION 2. *Purpose of the Disclosure Certificate.* This Disclosure Certificate is being executed and delivered by the Issuer for the benefit of the Owners of the Bonds (including owners of beneficial interests in the Bonds), and the Participating Underwriter, and in order to assist the Participating Underwriter in complying with S.E.C. Rule 15c2-12(b) (5).

SECTION 3. *Provision of Annual Reports.*

- a. The Issuer, acting through its Governing Authority shall, or shall cause the Dissemination Agent to, in each year no later than six (6) months from the end of the Issuer's first fiscal year ending after issuance of the Bonds, with the first such report to be due not later than June 30, 2015, provide to the Repositories an Annual Report which is consistent with the requirements set forth below. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may cross-reference other information as set forth below; *provided* that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report.
- b. If the Dissemination Agent is unable to provide to the Repositories an Annual Report by the date required in (a) above, the Issuer acting through the Dissemination Agent shall send a Notice of Failure to File Annual Report to each of the Repositories, in substantially the form attached as Exhibit A.
- c. The Dissemination Agent shall determine each year prior to the date for providing the Annual Report the name and address of each of the Repositories.

SECTION 4. *Content of Annual Reports.* The Issuer's Annual Report shall contain or incorporate by reference the following:

- a. Audited financial statements for the preceding fiscal year. If the Issuer's audited financial statements are not available by the time the Annual Report is required to be filed pursuant to Section 3(a), the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.

- b. Basis of accounting used by the Issuer in reporting its financial statements. The Issuer follows GAAP principles and mandated Louisiana statutory accounting requirements as in effect from time to time. In the event of any material change in such requirements the impact of such changes will be described in the Annual Report of the year such change occurs.
- c. Any material change in the method of fixing the rate of millage of the property taxes pledged to the payment of the Bonds.
- d. The total amount of debt of the Issuer, as well as any debt secured by ad valorem taxes which has been authorized but not yet issued.
- e. Any material changes in the assessment procedures and the homestead exemption as authorized by law.
- f. The assessed value of taxable property in the Issuer for the most recent tax year available from the Louisiana Tax Commission.
- g. The assessed value of property by classifications for the Issuer for the most recent tax year available from the Terrebonne Parish Assessor.
- h. The millage rates applicable to the Issuer for the prior tax year.
- i. The *ad valorem* tax levies and collections of the Issuer for the prior tax year.
- j. A listing of the ten largest *ad valorem* taxpayers within the Issuer for the prior tax year.

Any or all of the items listed above may be incorporated by reference from other documents, including official statements of debt issues of the Issuer or related public entities, which have been submitted to each of the Repositories or the Securities and Exchange Commission. If the document incorporated by reference is a final official statement, it must be available from the MSRB. The Issuer shall clearly identify each such other document so incorporated by reference.

SECTION 5. *Reporting of Listed Events.* (a) This section shall govern the giving of notices of the occurrence of any of the following Listed Events:

- (i) Principal and interest payment delinquencies;
- (ii) Non-payment related defaults;
- (iii) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (iv) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (v) Substitution of credit or liquidity providers, or their failure to perform;
- (vi) Adverse tax opinions or events affecting the tax-exempt status of the Bonds;
- (vii) Modifications to rights of Bondholders;
- (viii) Bond calls;
- (ix) Defeasance;
- (x) Release, substitution, or sale of property securing repayment of the Bonds; or
- (xi) Rating changes.

Whenever the Issuer obtains knowledge of the occurrence of a Listed Event, the Issuer, acting through the Dissemination Agent, shall as soon as possible determine if such event would constitute material information for owners of Bonds, provided, that any event under (i), (viii), (ix) or (xi) will always be deemed to be material.

(b) After the Issuer determines that knowledge of the occurrence of a Listed Event is material, the Dissemination Agent shall file a notice of such occurrence with MSRB, and with any State Information Depository. Notwithstanding the foregoing, notice of Listed Events described above in (viii) and (ix) need not be given under this paragraph (b) any earlier than the notice (if any) of the underlying event is given to owners of affected Bonds pursuant to the ordinance.

SECTION 6. *Termination of Reporting Obligation.* The obligations of the Issuer under this Disclosure Certificate shall terminate upon the defeasance, prior redemption or payment in full of all of the Bonds.

SECTION 7. *Dissemination Agent.* The Issuer acting through its Governing Authority may, from time to time, appoint or engage a successor Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent.

SECTION 8. *Amendment; Waiver.* Notwithstanding any other provision of this Disclosure Certificate, the Governing Authority acting on behalf of itself and the Issuer may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, if such amendment or waiver is supported by an opinion of counsel expert in federal securities laws, to the effect that such amendment or waiver would not, in and of itself, cause the undertakings herein to violate the Rule if such amendment or waiver had been effective on the date hereof but taking into account any subsequent change in or official interpretation of the Rule.

SECTION 9. *Additional Information.* Nothing in this Disclosure Certificate shall be deemed to prevent the Issuer or its Governing Authority from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the Issuer shall not have any obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

SECTION 10. *Default.* In the event of a failure of the Issuer to comply with any provision of this Disclosure Certificate any Bondowner (including any owner of a beneficial interest in the Bonds) or the Participating Underwriter may take such actions as may be necessary and appropriate, to cause the Issuer to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an Event of Default under the ordinance, and the sole remedy under this Disclosure Certificate in the event of any failure of the Issuer to comply with this Disclosure Certificate shall be an action to compel performance.

SECTION 11. *Beneficiaries.* This Disclosure Certificate shall inure solely to the benefit of the Issuer, the Dissemination Agent, the Participating Underwriter and Owners (including any owner of a beneficial interest in the Bonds) from time to time of the Bonds, and shall create no rights in any other person or entity.

SECTION 12. *Other Stipulations.* Any document submitted to the MSRB pursuant to this Disclosure Certificate shall be accompanied by identifying information as prescribed by the MSRB. Any document submitted to the MSRB pursuant to this Disclosure Certificate after January 1, 2010, shall be word-searchable (without regard to diagrams, images and other non-textual elements).

IN FAITH WHEREOF, the undersigned have executed this Continuing Disclosure Certificate on this, the _____ day of _____, 2014.

PARISH OF TERREBONNE, STATE OF
LOUISIANA

By: Michael Claudet
Title: Parish President

By: Charlette D. Poche'
Title: Council Clerk

EXHIBIT A
to Continuing Disclosure Certificate

NOTICE TO REPOSITORIES OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer: Parish of Terrebonne, State of Louisiana

Name of Bond Issue: \$2,900,000 Limited Tax Bonds, Series 2014

Date of Issuance: July 8, 2014

NOTICE IS HEREBY GIVEN that the Issuer named above has not provided an Annual Report as required by the Bond Ordinance adopted by the Governing Authority of the Issuer on May 28, 2014, providing for the issuance of the above bonds. The Issuer anticipates that its Annual Report will be filed by _____.

Date: _____, 2014

PARISH OF TERREBONNE, STATE OF
LOUISIANA

By: _____
Title: Chief Financial Officer

