

OFFICIAL PROCEEDINGS OF THE  
COUNCIL OF THE PARISH OF  
ST. MARY, STATE OF LOUISIANA

JULY 10, 2013  
FRANKLIN, LOUISIANA

The St. Mary Parish Council met on this date in Regular Session with Chairman, Albert Foulcard presiding and the following members present: Lionel Metz, David Hanagriff, Glen Hidalgo, Ken Singleton, Logan Fromenthal, Dr. Tim Tregle, Sterling Fryou and Kevin Voisin. Absent were Charles Middleton and Steve Bierhorst.

Mr. Singleton pronounced the Invocation and Mr. Fromenthal led the Pledge of Allegiance.

Mr. Fromenthal moved that the reading of the minutes of the Second Regular Meeting, June 26, 2013 be dispensed with and that the same be approved. Mr. Singleton seconded the motion, which carried.

Daisy Metz, 1201 Irish Bend Road, Franklin (St. Joseph) appeared before the Council to expound relative to problems she is experiencing with trespassers, burglaries, etc.

Mr. Metz suggested that the Parish Council request the Sheriff Department to increase patrol in the area.

Ms. Metz was also advised to discuss her issues with the St. Joseph Concerned Citizens' Organization in order that they also contact the proper authorities regarding the matter.

Mr. LaGrange explained that Ms. Metz problems originate at Welch Lane, which is a dead-end street next to St. Joseph's Park. (Ms. Metz resides on the corner of Welch Lane and Irish Bend Road.)

Mr. LaGrange informed that at the end of Welch Lane there is a vacant lot which is utilized as a "cut-a-cross" to Gum Point Lane.

Guy Pitts, Pitts & Matte, C.P.A. presented the Council's Audit year ending December 31, 2012.

Mr. Pitts presented the St. Mary Parish Council Primary Government Financial Statements, Annual Financial Statements with Independent Auditors' Report and Independent Auditors' Reports on Internal Control and Compliance and other matters for the Year Ended December 31, 2012.

Mr. Pitts also presented for the Council's review a three (3) page Summary which included Financial Audit Highlights – 2012; Type of Opinion; Management's Discussion and Analysis (MD&A); Statement of Net Position – Summary of 2012; Statement of Activities; Governmental Fund – Summary of 2012; Enterprise Fund – Summary of 2012 and Summary of Federal Awards Internal Control & Compliance (with page numbers where detailed information may be found).

Mr. Pitts also presented for the Council's review General Business Items – Fee Based Operations with Significant Earned Revenue Shortages – Comparison 2012 to 2011 which includes Landfill, Sanitation & Sewer Construction; Small Animal; Jail and Golf Course.

Mr. Pitts advised that this report includes only the Council's information. (The Reporting Entity Financial Statements will be submitted in the near future which will include the Parish Council and all activities of the component entities that the Parish Council oversees.)

Mr. Pitts reported that their opinion is an unqualified or clean auditor's opinion on this primary government only financial statement.

In regard to Governmental Fund- Summary of 2012 – Page 20, Mr. Pitts stated that information is provided only on the Governmental Funds.

Mr. Pitts stated that the General Fund; Road Construction and Maintenance Fund; Sanitation Fund; Capital Improvement Fund, Community Development Block Grant Recovery Fund (CDBG); Combined Sewer Construction Fund, etc. are considered the Major Funds as determined by Management. (A detailed statement of Assets, Revenues, Expenditures and Liabilities are included on each fund.)

In regard to the Governmental Fund, Mr. Pitts stated that the Total Revenues are \$30.4 million; Total Expenses are \$28.5 million and Total Other sources over (under) Uses are \$2.8 million and Revenues over (under) expenses totaled \$(.9 million). (There was an increase of Revenues in the Governmental Fund of \$.9 million.)

In regard to substantial increases, Royalty Road taxes were increased by \$1.3 million.

In regard to Expenditures, there was an overall increase of \$.6 million.

Mr. Pitts expounded relative to the Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds (Enterprise Fund) which included Reduction and Transfer Fund, Small Animal Control Fund and Kemper Williams Fund. (The total operating revenues totaled \$4.0 million; Total operating expenses totaled \$4.7 million creating a Net operating loss of approximately \$700,000.)

Mr. Pitts expounded relative to Note 11 – Long Term Debt on Page 55, Note 14 – Pension Plan and Other Post Retirement Benefits of the St. Mary Parish Council Primary Government Financial Statements.

In regard to Note 14 – Pension Plan and Other Post Retirement Benefits, Mr. Pitts expounded relative to the Background, Plan Description (Council’s Retiree Medical Plan), Funding Policy, Annual OPEB Cost and Net OPEB Obligation.

Mr. Pitts stated that the Net OPEB Obligations – End of year liability is \$5,432,188.

In regard to the funding status and funding progress, Mr. Pitts stated that as of January 1, 2012 the most recent actuarial valuation, the actuarial accrued liability was \$15,604,287.

Mr. Pitts also commented relative to Note 18 – Risk Management and Contingencies.

Mr. Pitts stated that the Council provides certain medical and health care to parish prisoners. (It was noted that during the current year the Council entered into a “Health Services Agreement” with a Commercial Health Care provider to provide certain medical care to prisoners on an ongoing basis at a cost of \$64,000 per month (1/3 of which is reimbursed to the Council by the Sheriff).

The total expenditure reported by the Council for claims relative to retained risk for the year ended December 31, 2012 totaled \$664,000.

In response to an inquiry by Dr. Tregle regarding efforts to enroll the prisoners in the Medicare or Medicaid program, Mr. LaGrange informed relative to recent law by the State that allows a process to determine if prisoners qualify for Medicaid.

Mr. Pitts expounded relative to the Summary of Federal Awards –Internal Control & Compliance – Federal Awards - Number of Federal Awards (19) totaling - \$4.2 million; Internal Control & Compliance Overall – Items of noncompliance – 2- Deficiencies: None – Budget Monitoring and Fund deficits; Internal Control & Compliance – Major-Federal Programs – Unqualified Opinion-No findings; Prior Year Findings & Corrective Action and Management’s Corrective Action Plan for 2012 Findings.

In regard to General Business Items – Fee Based Operations with Significant Earned Revenue Shortages – Comparison 2012 to 2011, Mr. Pitts explained relative to Small Animal – Operating

loss of \$10,000; Jail – Net Shortage – \$450,000 and the Golf Course – Operating Shortage of \$110,000 – (Grant \$250,000 plus an Advance of \$260,000 in 2012). In 2011 the Grant was \$250,000, the Advance was \$150,000.

In regard to the Landfill, Sanitation & Sewer Construction – Landfill – income (loss) before debt -\$150,000; Sanitation – income (loss) before sales, taxes, debt & fire - \$910,000; Combined Sewer Fund Expected Deficit (\$3,880) funded over 3 years annual amount –Total Operating Shortages \$2,355; Total debt service -\$2,065; Total to be funded \$4,420; 3/4 % Sales Tax available for Liquid & Solid Waste - \$2,780. The Projected Net annual shortage is \$1,640.

Following lengthy detailed discussion relative to Mr. Pitts' presentation, Mr. Voisin moved that the Parish Council's Audit Report for the year ending December 31, 2012 be accepted. Mr. Hidalgo seconded the motion, which carried.

Dr. Tregle commended Mr. Pitts on the presentation and work performed on the 2012 audit.

Dr. Tregle commented that the Council's 2011 audit totaled \$151,000. (To date the 2012 cost of the audit is \$82,690.)

Dr. Tregle questioned Mr. Pitts relative to anticipated additional expenses to the Parish Council.

Mr. Pitts stated that he does not anticipate any significant additional work to be performed, however; final invoices have not been submitted at this time.

Mr. Pitts commented that there is an audit of the Parish Council and the Reporting Entity Financial Statements (40 other entities, some of which are audited by Pitts & Matte).

Mr. Naquin, Parish President reported that the St. Mary Levee District has forwarded a letter requesting that District 1, 2 and 3 Council members submit three (3) names each for the Board of Commissioners.

Mr. Naquin stated that Board Members from District 1, 2 and 3 terms have expired.

Mr. Naquin further stated that the Council members from District 1, 2 and 3 should submit three (3) names. (The names should include the member whose term has expired.)

Mr. Naquin also stated that Mr. Raleigh J. Boudreaux (appointment from Council District No. 4) has not tendered his resignation letter at this time.

In regard to the process of submitting names to the Governor's Office for appointment to the St. Mary Levee District, Mrs. Morgan, Clerk informed that the item will be on the July 24, 2013 Regular Meeting agenda.

Mrs. Morgan informed that if the names are submitted at the July 24, 2013 Regular Meeting, she would forward them to the Governor's Office as soon as possible. (Applications for appointment to the St. Mary Levee District are available in the Clerk's Office.)

Mr. Naquin informed that the Corps of Engineers will conduct the annual Low Water Inspection of the Mississippi River & Tributaries (i.e. Atchafalaya River) on August 22, 2013 from Krotz Springs to Morgan City.

Henry "Bo" LaGrange, Chief Administrative Officer presented his report for a two (2) week period ending July 10, 2013. (All items in Mr. LaGrange's report are informational.)

In response to an inquiry by Mr. Voisin whether ditch cleaning has begun in the Amelia area, Mr. LaGrange stated that work began (on DeGravelle Road) on June 28, 2013.

Mr. Voisin moved that the Advisory Substance Abuse and Mental Health Committee Report, March 19, 2013 be approved. Mr. Hanagriff seconded the motion, which carried.

Mr. Hanagriff informed that the Dixie Youth All Star Baseball tournament will be held at Kemper Williams Park on Thursday, July 11<sup>th</sup> through Sunday, July 14, 2013.

Mr. Metz moved that the following resolution be adopted. The Council seconded the motion, which carried by the following 7-0-0-4 Roll Call vote:

YEAS: Messrs. Metz, Hanagriff, Hidalgo, Dr. Tregle, Messrs. Fryou, Voisin and Foulcard

NAYS: None

ABSTAIN: None

ABSENT: Messrs. Middleton, Singleton, Fromenthal and Bierhorst

### **RESOLUTION OF RESPECT**

**WHEREAS**, the Lord Almighty in his Infinite mercy and goodness has seen fit to remove from our midst, Mayor of Jeanerette and friend, Mr. Timothy S. de'Clouet, and

**WHEREAS**, the members of the St. Mary Parish Council wish to acknowledge publicly their sorrow and sympathy to the family of Mr. de'Clouet, and

**WHEREAS**, the St. Mary Parish Council hopes that his family will find comfort in the thought that their grief and sorrow are shared by their friends.

**NOW, THEREFORE BE IT RESOLVED**, by the St. Mary Parish Council through the unanimous adoption of this resolution that they solemnly deliberate with sincere condolences, sympathy, and understanding during this time of grief.

**ADOPTED AND APPROVED** by the St. Mary Parish Council in regular session convened on this the 10<sup>th</sup> day of July 2013.

**APPROVED:**

**s/g Albert Foulcard**

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**ALBERT FOULCARD, CHAIRMAN  
ST. MARY PARISH COUNCIL**

**ATTEST:**

**s/g Lisa C. Morgan**

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**LISA C. MORGAN, CLERK  
ST. MARY PARISH COUNCIL**

Dr. Tregle moved that the following resolution be adopted. Mr. Fryou seconded the motion, which carried by the following 7-0-0-4 Roll Call vote:

YEAS: Messrs. Hanagriff, Hidalgo, Dr. Tregle, Messrs. Fryou, Voisin, Foulcard and Metz

NAYS: None

ABSTAIN: None

ABSENT: Messrs. Middleton, Singleton, Fromenthal and Bierhorst

**RESOLUTION**

A resolution authorizing Paul P. Naquin, Jr., the President of St. Mary Parish to execute a contract with the lowest bidder relative to Harry P. Williams Memorial Airport Pump Station Rehabilitation.

**BE IT RESOLVED**, that Paul P. Naquin, Jr., President of the Parish of St. Mary, be and he is hereby authorized and directed, for and on behalf of the Parish Council, to execute a contract with the lowest bidder relative to Harry P. Williams Memorial Airport Pump Station Rehabilitation, with said contract to contain such terms, conditions and stipulations as he may best see fit, he being fully authorized in the premises.

**ADOPTED AND APPROVED** by the St. Mary Parish Council in regular session convened on this the 10<sup>th</sup> day of July 2013.

**APPROVED:**

s/g Albert Foulcard

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**ALBERT FOULCARD, CHAIRMAN  
ST. MARY PARISH COUNCIL**

**ATTEST:**

s/g Lisa C. Morgan

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**LISA C. MORGAN, CLERK  
ST. MARY PARISH COUNCIL**

**OLD BUSINESS:**

**NEW BUSINESS:**

A. We received the following financial statements:

- Fire Protection District No. 11 – year ended September 30, 2012
- Hospital Service District No. 2 – year ended December 31, 2012
- Sales and Use Tax Department – year ended December 31, 2012
- Acadiana Criminalistics Laboratory Commission – year ended December 31, 2012

There being no further business, Mr. Voisin moved for adjournment. Dr. Tregle seconded the motion, which carried.

s/g Lisa C. Morgan

s/g Albert Foulcard

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Lisa C. Morgan, Clerk

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Albert Foulcard, Chairman