Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
A02	Structural Pest Control Commission Fund	Agriculture and Forestry	R.S. 3:3375		Monies in the fund are to be used solely for the programs and purposes of the commission and only in amounts appropriated by the legislature. From monies appropriated to the commission each year, \$30,000 shall be allocated to the LSU Experiment Station for research. Funds for the Structural Pest Control Commission.
A07	Louisiana Agricultural Finance Authority Fund	Agriculture and Forestry	R.S. 3:277; R.S. 27:392(B)(4)	\$12,009,040	These proceeds shall be expended, utilizing any or all powers granted to the Louisiana Agricultural Finance Authority, including the funding or securing of revenue bonds, exclusively for meeting the needs of the Boll Weevil Eradication program and other agricultural, agronomic, horticultural, silvicultural or aquacultural, industrial, or economic development programs.
A09	Pesticide Fund	Agriculture and Forestry	R.S. 3:3210	\$3,508,314	(1) To provide for the programs and activities provided for in Parts I through VI and VIII of this Chapter. (2) To construct, renovate, maintain, and equip a building on the LSU BR campus to provide administrative offices and analytical laboratories to be used in connection with the programs provided for in Parts I through VI and VIII of this Chapter. (3) To build, equip, and maintain a building to house the offices of the department. (4) The department, or the La Ag. Finance Authority on behalf of the department, may fund the anticipated funds appropriated from the Pesticide Fund into revenue bonds for the purpose of renovating or constructing a building on the LSU BR to provide administrative offices and analytical laboratories to be used in connection with the programs established in Parts I through VI of this Chapter and for the purpose of acquiring, constructing, renovating, and equipping buildings and related facilities for use by the department in connection with promoting and assisting agriculture and forestry in this state. The dept may pledge those funds to secure the repayment of revenue bonds or to secure a lease or purchase agreement entered into in connection with the issuance of revenue bonds for those purposes. (5) If the revenues in the Pesticide Fund are pledged to secure the repayment of revenue bonds, or are pledged to secure a lease or purchase agreement entered into in connection which the issuance of revenue bonds hall not be reduced below those levels existent at the time of the pledge until the bonds have been repaid.
A11	Forest Protection Fund	Agriculture and Forestry	R.S. 3:4321	\$830,000	Acquire and maintain equipment to be used to protect forest lands from fire and other disasters.
A12	Boll Weevil Eradication Fund	Agriculture and Forestry	R.S. 3:1615	\$1,545,472	Secure the suppression or eradication of the boll weevil and to cooperate with state and federal agencies in the administration of cost-sharing programs for the suppression or eradication of the boll weevil.
A13	Agricultural Commodity Commission Self-Insurance Fund	Agriculture and Forestry	R.S. 3:3410.1		This fund was established by Act 1068 of 1986 so that the Department of Agriculture may operate a program of self insurance for warehousemen and grain dealers.
A14	Forestry Productivity Fund	Agriculture and Forestry	R.S. 3:4411(B)	\$2,200,000	(1) Used solely for the implementation of the forestry productivity program, including the amount representing the state's involvement in cooperative agreements between landowners and the department for the implementation of approved practices for the reforestation of forest lands in this state, (2) no more than 25% of the monies in the fund shall be used for grants as provided in R.S. 3:4416, and (3) no more than 10% of the monies available annually used to administer and provide technical assistance for the program.
A15	Petroleum Products Fund	Agriculture and Forestry	R.S. 3:4685	\$5,100,000	This fund is to provide for the expenses of the regulation, inspection, and analysis of petroleum and petroleum products and any scales, measure, or measuring device used in the handling or sale of petroleum products.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
A17	Livestock Brand Commission Fund	Agriculture and Forestry	R.S. 3:749	\$10,470	The monies shall be used to provide for the expenses of the program and to fund any and all costs related to the carrying out of the powers and duties granted to the commission and the Department of Agriculture.
A18	Agricultural Commodity Dealers & Warehouse Fund	Agriculture and Forestry	R.S. 3:3423	\$2,213,500	 To provide for the expenses of the programs established by the Agricultural Commodity Dealers and Warehouse Law. To fund any and all costs associated with the carrying out of the Agricultural Commodity Dealers and Warehouse Law and the powers and duties given to the Louisiana Agricultural Commodities Commission and the Commissioner of the Department of Agriculture.
A21	Seed Commission Fund	Agriculture and Forestry	R.S. 3:1449	\$695,684	The proceeds of the fee shall be used to defray the costs of regulating the seed industry and the fee shall be collected at the first point of sale.
A22	Sweet Potato Pests & Diseases Fund	Agriculture and Forestry	R.S. 3:1734	\$315,107	(a) To provide for the expenses of the program established by this Part, as determined by the commissioner of agriculture and forestry. (b) To fund any and all costs related to the carrying out of the powers and duties granted to the commissioner of agriculture and forestry under this Part to control sweet potato pests and diseases.
A23	Weights and Measures Fund	Agriculture and Forestry	R.S. 3:4622	\$2,125,772	The monies in the fund shall be used solely to provide for the expenses of the program established and to the carrying out of the powers and duties.
A27	Grain and Cotton Indemnity Fund	Agriculture and Forestry	R.S. 3:3410.2		The monies in the Grain and Cotton Indemnity Fund shall be used solely for the administration and operation of the Grain and Cotton Indemnity Fund provided for in this Section. Expenses incurred by the commission in administrating the Grain and Cotton Indemnity Fund shall be reimbursable from the fund.
A29	Feed and Fertilizer Fund	Agriculture and Forestry	R.S. 3:1407; R.S. 3:1421; R.S. 3:1430.13	\$987,116	(B)To provide for the expenses of the programs established by this Chapter and the expenses of the office of agricultural and environmental sciences, as determined by the commissioner. (2) To renovate, maintain, and equip a building on the Baton Rouge campus of the LSU A&M to provide administrative offices and analytical laboratories to be used in connection with the programs established by this Chapter. (3) To build, equip, and maintain a building to house the offices of the Dept of Ag and Forestry. (4) To fund any and all costs related to the fulfillment of the powers, responsibilities, and purposes of this Chapter. C. The Dept of Ag and Forestry or the La Ag Finance Authority on behalf of the Dept of Ag and Forestry may fund the anticipated funds appropriated from the Feed and Fertilizer Fund into revenue bonds for the purpose of renovating a building on the Baton Rouge campus of the LSU A&M to provide administrative offices and analytical laboratories to be used in connection with the programs established by this Chapter and for the purpose of acquiring, constructing, renovating, and equipping buildings and related facilities for use by the Department of Ag and Forestry in connection with the promoting and assisting agriculture and forestry in this state. The Department of Ag. and Forestry may pledge those funds to secure the repayment of revenue bonds or to secure a lease or purchase agreement entered into in connection with the issuance of revenue bonds for those purposes.
A30	Horticulture and Quarantine Fund	Agriculture and Forestry	R.S. 3:1655; R.S. 3:2311; R.S. 3:3806		(1) To provide for the expenses of the program established by this Part, as determined by the commissioner. (2) To fund any and all costs related to the carrying out of the powers and duties granted to the commissioner of agriculture and forestry under this Part. (Bees, Crop Pests and Diseases, Horticulture)
CR2	Youthful Offender Management Fund	Office of Juvenile Justice	R.S. 15:921	\$172,000	Supplement appropriated funds for salaries and other category expenditures within the Office of Juvenile Justice deemed necessary by the secretary of the department, and to defray cost of collection and disbursement of monetary assessments imposed as a condition of probation and parole, including reasonable attorney fees.

Fund	Fund Name	Department /	Statute Citation	FY14 EOB as	Expenditures
Code		Agency		of 10/1/13	
CR5	DNA Testing Post-Conviction Relief for Indigents Fund	Louisiana Public Defender Board	CODE OF CRIMINAL PROC. 926.1(K)	\$20,000	The fund shall consist of money specially appropriated by the legislature. No other public money may be used to pay for the DNA testing authorized under the provisions of this Article. The fund shall be administered by the Louisiana Indigent Defense Assistance Board. The fund shall be segregated from all other funds and shall be used exclusively for the purposes established under the provisions of this Article. If the court finds that a petitioner under Code of Criminal Procedure Article 926.1 is indigent, the fund shall pay for the testing as authorized in the court order.
CT4	Louisiana State Parks Improvement and Repair Fund	Office of State Parks	R.S. 56:1703	\$9,411,362	The fund is to be used exclusively for improvements and repairs at state parks, Fifty percent of the fund is to be allocated to the state parks equal to 50% of the fees and self-generated revenues generated by each park, except for revenues generated through the operation of the wave pool at Bayou Segnett State Park. The remaining 50% of the fund is to be used for (1) protection of life and property at existing facilities; (2) general repairs and improvements at existing facilities; (3) addition of new facilities at existing parks; (4) acquisition of property to expand existing parks; (5) and for maintenance and operations of existing park areas.
CT5	Archaeological Curation Fund	Office of Cultural Development	R.S. 41:1615	\$25,000	To help in the recovery and study of historic and prehistoric archaeological remains which in any way relate to the inhabitants, prehistory, history, government, or culture in, on or under any of the lands belonging to the state of Louisiana, including the tidelands, submerged lands, and the bed of the sea within the jurisdiction of the state.
CT9	Poverty Point Reservoir Development Fund	Office of State Parks	R.S. 56:1705	\$600,000	Support the operating, maintenance, improvement, and expansion of the Poverty Point Retirement Development Community and the Black Bear Golf Course.
CTA	Audubon Golf Trail Development Fund	Office of Tourism	R.S. 56:1706	\$12,000	Monies in the fund may be appropriated for support of the Audubon Golf Trail.
E02	Telecommunications for the Deaf Fund	Office of the Secretary	R.S. 47:1061; R.S. 47:301.1(F)	\$2,938,475	The monies in this fund shall be used solely to establish, administer and promote a statewide program to provide accessibility services and assistive technology for persons who are deaf, deaf/blind, hard of hearing, speech impaired, or others who are similarly handicapped in the amounts appropriated each year by the legislature to the LA Commission for the Deaf.
E23	Louisiana Charter School Startup Loan Fund	Board of Elementary & Secondary Education	R.S. 17:4001	\$218,780	The purpose of this fund is to provide a source for funding no-interest loans to assist both existing and new type 1, 2, 3 charter schools with initial start-up funding and for funding the administrative costs associated with the loan program.
E29	St. Landry Parish Excellence Fund	State Aid to Local Government Entities	R.S. 27:392; R.S. 27:392(B)(3); R.S. 33:9551		Used solely and exclusively by the St. Landry School Board for elementary and secondary education, or for the construction and operation of a Career and Technology Center to be located in St. Landry Parish, and/or the enhancement and expansion of existing vocational and technical programs and curricula. The Career and Technology Center shall serve secondary, including junior high school, and postsecondary students and shall provide occupational and workforce training. All courses of instruction provided at the Career and Technology Center shall be developed by the school board in collaboration with the LCTCS Board. Monies in the fund appropriated to the St. Landry Parish School Board shall be used solely and exclusively for enhancements to the education program in St. Landry Parish.
E30	Calcasieu Parish Fund	UL System, LCTCS and State Aid to Local Govt.	R.S. 27:392; R.S. 33:9571	\$1,376,475	Capital Improvements at McNeese and SOWELA and for the Calcasieu Parish School Board.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
E32	Tobacco Tax Health Care Fund	Louisiana Commission on Law Enforcement, Office of State Police, Office of Behavioral Health, LSU System and SU System	R.S. 47:841.1		7 cents: (1) funding for the La Cancer Research Center of L.S.U. HSCNO/Tulane HSC, (2) Creation of smoking prevention mass media programs and evidence-based tobacco control programs within the public hospital system and the public school system and community development programs directed at cessation among children and pregnant women and the screening, prevention, and treatment of tobacco use and dependence among individuals with diseases caused or exacerbated by tobacco use. The SU Board shall participate in the planning and expenditure of funds for the creation of smoking prevention mass media programs and evidence-based tobacco control programs as specified in this Paragraph and (3) solely to provide funding for the Cancer Center of LSU HSCS. 5 cents: (1) shall be used solely to provide funding for the office of addictive disorders, DHH, (2) used solely to provide funding for the office of behavioral health, DHH, (3) general operations of the LSU and SU Ag Centers (SU gets \$1m flat amount), (4) shall be used solely to provide funding for the administration and operation of Drug Abuse Resistance Education (D.A.R.E.) programs and (5) used solely to provide funding for the office of state police, Dept of Public Safety and Corrections.
E33	Bossier Parish Truancy Program Fund	State Aid to Local Government Entities	R.S. 27:392	\$561,474	Shall be used solely and exclusively by the district attorney in the Twenty-Sixth Judicial District to support a truancy program and truancy-related matters within the Twenty-Sixth Judicial District.
E34	Orleans Parish Excellence Fund	LA Community & Technical Colleges System	R.S. 27:392	\$351,712	Monies in the fund shall be used solely and exclusively for the construction and operation of an Allied Health and Nursing Program and campus to be located in Orleans Parish. The Allied Health and Nursing Program and campus shall serve secondary and postsecondary students and shall provide occupational and workforce training. All courses of instruction provided at the Allied Health and Nursing Program shall be approved by the Board of Supervisors of Community and Technical Colleges.
E38	Workforce Training Rapid Response Fund	LA Community & Technical Colleges System	R.S. 17:1874	\$10,000,000	Supplement the cost of high-demand workforce training programs in order to fill urgent market needs, as determined by economic and employment projections.
E41	Professional Education Scholarship and Loan Fund		R.S. 40:1300.8.1- R.S. 40:1300.8.2		Funds are for the Medical and Allied Health Professional Education Scholarship and Loan Program for students who choose to pursue certain out-of-state medical education because similar medical education programs are not offered in the state. The Board of Regents shall provide for the qualifications of the students and for the medical education programs to be included in the program. The Board of Regents shall require that all recipients of scholarship or loan funds, pursuant to this program, agree in writing to return to the state to practice for a minimum of one and one-half years for each year the scholarship or loan is received and to maintain enrollment as a Medicaid provider during their service.
ED5	Louisiana Mega-project Development Fund	LED Debt Service/State Commitments	R.S. 51:2365	\$46,441,363	To be used by LED for immediate funding of all or a portion of economic development mega- projects, which may be necessary in order to successfully secure the creation or retention of job by a business entity. Mega-project means any project which will provide 500 new direct jobs to the state or a minimum initial investment of \$500 million by the private sector or the US government through the creation of a new facility or the expansion of an existing facility or a substantial return on the investment by the state as measured by projected tax revenues; any project for a military or federal installation which is important to the LA economy and that may be subject to base realignment and closure and purchase of land; and the investment by the state in any mega- project shall be exceed 30% of the total cost of the project as described by the cooperative endeavor agreement.

Fund	Fund Name	Department /	Statute Citation	FY14 EOB as	Expenditures
Code		Agency		of 10/1/13	
ED6	Louisiana Economic Development Fund	Economic Development	R.S. 51:2315; R.S. 47:318	\$23,460,327	To be used by LED for general operations of the department inclusive of projects, debt service, operating expenditures, salaries, etc.
EDB	Small Business Surety Bonding Fund	Office of Business Development	R.S. 51:942(I)(2)	\$100,000	Used by the Division of Economically Disadvantaged Business Development to provide financial assistance to small businesses to mitigate gaps in the state surety bond market.
EDE	Entertainment Promotion and Marketing Fund	Office of Business Development	R.S. 47:6007	\$316,655	Solely to promote and market Louisiana's entertainment industry.
EDG	Louisiana Filmmakers Grant Fund	Office of Business Development	R.S. 47:6007(C)(7)	\$100,000	The office shall administer the Louisiana Filmmakers Grant Program in accordance with rules adopted by the office in accordance with the Administrative Procedure Act. The office shall award grants to filmmakers domiciled in Louisiana who make a film in Louisiana, the total cost of which film shall not exceed three hundred thousand dollars. The maximum amount of any grant shall not exceed the lesser of fifty percent of the total cost of the film or one hundred thousand dollars.
EDM	Marketing Fund	Office of Business Development	R.S. 47:318	\$1,000,000	Used for marketing education, advertising, marketing, promotional activities, and administrative expenses in connection with the Workforce Development Program and Economic Development Award Program. The annual appropriations to LED are to be used as follows: 1) \$1,000,000 annually for marketing education which shall be used as follows: a)\$675,563 to Marketing Education Retail Alliance, Inc.; b) \$250,000 to the District 2 Enhancement Corporation; and c) \$74,437 to the Louisiana Council for Economic Education 2) \$1,000,000 annually for advertising, marketing, and promotional activities after the above appropriations are met.
EDR	Rapid Response Fund	Economic Development	R.S. 51:2361	\$29,740,378	Shall be used for immediate funding of all or a portion of economic development projects which may be necessary in order to successfully secure the creation or retention of jobs by a business entity under such circumstances as may be determined by the secretary and the governor.
G03	Video Draw Poker Device Fund			\$56,926,366	The 75% allocation to the division has been reduced to "an amount" appropriated by the legislature. The 25% allocation has been expended to provide for pay raises for district attorneys and assistant district attorneys as provided in any law enacted in the 1992 legislative session not to exceed \$5.4 million. After this distribution, any money remaining is to be distributed first to the governing authorities of municipalities in which video draw poker devices are operated and then to the governing authorities of each parish in which video draw poker devices are operated and the sheriff of such parishes to be divided equally between them. Distributions to municipalities and parishes/sheriff's are to be based on the proportion of all revenues contributed by each to the statewide total.
G04	Riverboat Gaming Enforcement Fund		R.S. 27:92; R.S. 27:92(B)(2)(c)	\$47,849,980	May be used only for expenses of the division and the Department of Justice, including regulatory, administrative, investigative, enforcement, legal, and such other expenses as are necessary and expenses of the Riverboat Gaming Commission but not to exceed one-seventh of net gaming proceeds received. After these expenses have been met the funds remaining shall be used for the expenses of the office of state police related to the procurement, installation, maintenance, and operation of an automated fingerprint identification system.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
G05	Video Draw Poker Device Purse Supplement Fund	Louisiana State Racing Commission	R.S. 27:321; R.S. 27:323; R.S. 27:311	\$3,350,246	1. 2/3 of the funds shall be allocated to the licensed racing associations in the state which conduct live horse racing and used solely to supplement purses; 2. 1/3 of the funds shall be allocated to the La. Quarterhorse Breeders' Association to be used solely to supplement purses for quarterhorse races. Within 15 days of the receipt, the first \$50,000 of the amount allocated by the Racing Commission to the Quarterhorse Breeders' shall be disbursed as follows: a. \$25,000 shall be paid to the La. Quarterhorse Association to be used for the promotion of youth interest in quarterhorses; and b. \$25,000 paid to the Quarterhorse Racing Association of La. to be spent at the director of a majority of the voting members of the board of directors.
G09	Pari-mutuel Live Racing Facility Gaming Control Fund	Louisiana State Racing Commission, Office of the Attorney General, Office of State Police, District Attorneys & Assistant District Attorney, La. Gaming Control Board and the SU System	R.S. 27:392; R.S. 27:392(C)(1);(2); R.S. 33:9551; R.S. 33:9571; R.S. 27:392(B)(2)(a)	\$7,344,684	To be used solely for the expenses of the Louisiana Gaming Control Board, the Department of Justice, the Office of State Police, and the Louisiana Racing Commission which are necessary to carry control and regulate the gaming industry and welfare of the state's people by keeping the state free from criminal and corrupt elements. Monies in the fund remaining after appropriation for expenses of the Louisiana Gaming Control Board, the Department of Justice, the Office of State Police, and the Louisiana Racing Commission shall be credited as hereinafter provided in this Subsection: \$50,000 shall be used solely and exclusively for the Southern University Urban Tourism and Marketing Program and \$50,000 shall be used solely and exclusively for the Orleans Parish District Attorney's Office.
G10	Support Education in Louisiana First Fund	MFP and Higher Education	R.S. 17:421.7	\$150,100,000	1. 70% of the monies shall be used to provide an increase in salary of certain public pre-k through 12th grade certificated personnel. 2. 30% of the monies shall be used to provide post secondary education faculty salary increases, including related benefits, to be distributed in accordance with a plan developed jointly by the Board of Regents and the Division of Administration in FY 01-02 and annually to support such increase.
G11	Equine Health Studies Program Fund	LSU System	R.S. 27:392(B)		Expended solely to support the Equine Health Studies Program at the Louisiana State University School of Veterinary Medicine.
G12	Southern University AgCenter Program Fund	Southern University System	R.S. 27:392(B)	\$750,000	Expended solely and exclusively to support the Southern University AgCenter programs.
G13	Beautification and Improvement of the New Orleans City Park Fund	State Aid to Local Government Entities	R.S. 27:392(B); R.S. 27:392(C)(1);(2)	\$2,439,037	Shall be used solely and exclusively by the New Orleans City Park Improvement Association for the improvement and beautification of the New Orleans City Park for the purposes as specified in R.S. 27:392(B)(7) (B)(7)
G14	Greater New Orleans Sports Foundation Fund	State Aid to Local Government Entities	R.S. 27:392(C); R.S. 27:392(C)(1);(2)		Shall be used solely and exclusively by the Greater New Orleans Sports Foundation.
G15	Algiers Economic Development Foundation Fund	State Aid to Local Government Entities	R.S. 27:392(C)	\$100,000	Shall be used solely and exclusively by the Algiers Economic Development Foundation.
G16	New Orleans Urban Tourism and Hospitality Training in Economic Development Foundation Fund	State Aid to Local Government Entities	R.S. 27:392(C)	\$100,000	Shall be used solely and exclusively by the New Orleans Tourism Hospitality Training and Economic Development, Inc.

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G17	Beautification Project For New Orleans Neighborhoods Fund	State Aid to Local Government Entities	R.S. 27:392(C)		Monies in the fund shall be withdrawn only pursuant to appropriation by the legislature and shall be used solely and exclusively by the Beautification Project for New Orleans Neighborhoods, Inc
G18	Friends of NORD Fund	Government Entities	R.S. 27:392(C)		Shall be used solely and exclusively by the Friends of NORD, Inc.
G19	New Orleans Sports Franchise Assistance Fund	Louisiana Stadium and Exposition District	R.S. 27:392(C)(7)		Monies in the assistance fund shall be appropriated and distributed each fiscal year to the Louisiana Stadium and Exposition District for use only to fund contractual obligations of the stat to any National Football League or National Basketball Association franchise located in Orleans Parish.
H10	Compulsive & Problem Gaming Fund	Office of Behavioral Health	R.S. 28:842; R.S. 27:92; R.S. 27:270; R.S. 27:392; R.S. 27:437; R.S. 47:9029		The agency (OBH) will provide information and referral services related to compulsive or proble gambling. The program may include treatment services and shall include provision of a twenty-four hour, toll-free telephone service, operated by persons with knowledge of programs and services available to assist persons suffering from compulsive or problem gambling.
H18	Vital Records Conversion Fund	Office of Public Health	R.S. 40:39.1		For the installation and establishment of a communications network and computer hardware to provide for the electronic issuance of birth and death certificates, for the maintenance of the communications network and computer hardware, and for the conversion of existing birth and death records to a format suitable for electronic issuance.
H20	Health Trust Fund	Department of Health and Hospitals	R.S. 46:2731		To enhance the provision of appropriate health care to Louisiana's Medicaid and LaCHIP beneficiaries and the medically indigent.
H30	New Opportunities Waiver (NOW) Fund	Medical Vendor Administration	R.S. 39:100.61		Monies in the fund are used solely to fund the New Opportunities Waiver program within DHH.
H33	Community Hospital Stabilization Fund	Medical Vendor Payments	R.S. 46:2901		(1) Supplemental payments for inpatient and outpatient Medicaid hospital services, Medicaid outlier payments, and Medicaid Disproportionate Share Hospital (DSH) payments to nonstate, nonrural community hospitals. (2) Enhanced Medicaid payments to nonstate, nonrural community hospitals. (3) Enhanced DSH payments and uncompensated care payments to nonstate, nonrural community hospitals. (4) Payments for services of the state Medicaid program for nonstate, nonrural community hospitals that are subject to federal financial participation in matching funds. (5) Reimbursement of monies as necessitated by any federal disallowance relating to payments made for any purpose provided for in this Subsection.
HW3	Right-of-Way Permit Processing Fund	Engineering and Operations	R.S. 48:381; R.S. 48:381.1; R.S. 48:381.2		Excess fees, over and above the expenses of the right-of-way permit office, shall be distributed federally approved highway projects. The funds shall be used by DOTD to defray the expenses the right-of-way permit office connected with the issuance and processing required for permitter activity within state roads and highways right-of-ways.
HW9	State Highway Improvement Fund	DOTD-Capital Outlay/Non-State	R.S. 48:196		DOTD shall use this money for funding projects for any road which is part of the state highway system but not part of the federal highway system, which makes it ineligible for federal highway funding assistance. Projects include design, preventive, maintenance, rehabilitation, restoration and improvement of the state maintained system of roads.
HWA	LTRC Transportation Training & Education Center Fund	Engineering and Operations	R.S. 48:105.1		Excess monies over and above the expenses of the center shall be distributed to workforce development programs and projects within DOTD.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
HWE	Crescent City Transition Fund		R.S. 48:1161.2		Subject to appropriation by the legislature upon recommendation of the secretary of the Department of Transportation and Development. If the Department of Transportation and Development determines that an appropriation is necessary, the first four million dollars of monies deposited in the fund shall be appropriated for use by the Department of Transportation and Development, hereinafter referred to as the "department", for the purpose of capitalizing ferry service formerly operated by the Crescent City Connection Division in the Marine Trust Program. Whether or not tolls are extended on the Crescent City Connection Bridge, the balance of the monies in the fund as of December 31, 2012, shall be appropriated to the New Orleans Regional Planning Commission for lighting of the eastbank and westbank approaches to the Crescent City Connection Bridge including General DeGaulle and the Westbank Expressway approach through ground level, improvements to ingress and egress points, lighting, maintenance, grass cutting, and landscaping of the westbank expressway and connecting arteries.
HWF	New Orleans Ferry Fund	Engineering and Operations	R.S. 48:25.2	\$830,000	Monies appropriated from the fund shall be used exclusively by the Department of Transportation and Development to fund operations of the Chalmette ferry and to provide ferry service formerly operated by its Crescent City Connection Division. These monies shall be in addition to monies the department shall contribute from its operating budget as provided by law.
102 103	Fireman Training Fund Two Percent Fire Insurance Fund	LSU System Office of State Fire Marshal, LSU System and the Two Percent Fire Insurance Fund	R.S. 22:1080 R.S. 22:347; R.S. 22:837	\$20,383,840	Funding goes to support the operations of the LSU Fire and Emergency Training Institute. (1) For the state fire marshal, an amount necessary to satisfy the requirements of R.S. 40:1593, relative to the purchase of group insurance for volunteer firefighters. (b) For the state fire marshal, an amount necessary to satisfy the requirements of R.S. 23:1036, relative to the purchase of workers' compensation insurance for volunteer firefighters. (2)(a) For the Fire and Emergency Training Institute at Louisiana State University at Baton Rouge (LSU FETI) for allocation to the Pine Country Education Center in the parish of Webster, \$70,000, which shall be transferred without imposition of administrative fee or cost, to be used to develop and operate a firefighter training center operated in accordance with the standards and requirements of the LSU FETI (Note funding is used for debt service). (b) \$70,000 for the LSU FETI for allocation to Delgado Community College which shall be transferred without imposition of admere a firefighter training center operate a firefighter training college which shall be transferred without imposition of the LSU FETI. (3) \$70,000 for the LSU FETI for allocation to Delgado Community College which shall be transferred without imposition of administrative fee or cost to be used to develop and operate a firefighter training center operated in accordance with the standards and requirements of the LSU FETI. (3) \$70,000 for the LSU for support of the firefighter training program. (4) For distribution to each parish governing authority in accordance with herein.
106	Municipal Fire and Police Civil Service Operating Fund	Municipal Fire and Police Civil Service	R.S. 22:1476	\$1,883,799	Monies in the fund shall be used solely to support the operations of the office of state examiner, Municipal Fire and Police Civil Service.
108	Administrative Fund of the Department of Insurance	Commissioner of Insurance	R.S. 22:1071	\$761,374	Expenses incurred by the commission of insurance for administering and enforcing federal statutes, rules, policy issuances, and guidelines as they relate to the issuance, sale, renewal, and offering of health insurance coverage in connection with group health plans. (Monies shall be used solely for the expenses in connection with the administration and enforcement of the provisions of R.S. 22:1061.)

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
109	Insurance Fraud Investigation Fund	Office of the Attorney General, Commissioner of Insurance and the Office of State Police	R.S. 40:1428		These fees shall be used solely for and allocated as follows: seventy-five percent allocated to the insurance fraud investigation unit within the Office of State Police; fifteen percent allocated to the Dept. of Justice for the insurance fraud support unit; and ten percent allocated to the Dept. of Insurance, section of insurance fraud.
	Auto. Theft and Insurance Fraud Prev. Auth. Fund		R.S. 22:2134		To enhance fraud prevention efforts as determined by the board; The monies in the fund shall be used to: 1) Pay the costs of administrating the authority. 2) Pay the costs of legal counsel. 3) To enhance fraud prevention efforts by providing support to law enforcement, and conducting public awareness programs to inform citizens of ways to reduce vehicle theft and combating insurance fraud.
IEBSD	IEB Statutory Dedication	Interim Emergency Board	ART. VII; SECT 7; R.S. 39:461.1		Funds shall be used for an "emergency" or occurrence not reasonably anticipated by the legislature. "An event not reasonably anticipated" shall be one not considered and rejected, in the same relative form or content, by the legislature during the preceding session either by specific legislative instrument or amendment thereto on the floor of either house or by a committee thereof. Payment for medical care provided to medically indigent or Medicaid patients pursuant to the Care for Evacuated Patients Program as provided in R.S. 46:2771 shall be deemed to be an emergency.
	Department of Justice Legal Support Fund	Office of the Attorney General	R.S. 49:259		Solely for the purposes of defraying the costs of expert witnesses, consultants, contract legal counsel, technology, specialized employee training and education, and public education initiatives. Monies appropriated from the fund shall be used to supplement the Department of Justice budget and shall in no way be used to displace, replace, or supplant appropriations from the state general fund for operations of the Department of Justice below the level of state general fund appropriations for that department in the current fiscal year.
JS6	Tobacco Control Special Fund	Office of the Attorney General	R.S. 13:5077(F)	\$200,000	The tobacco control special fund shall be used by the attorney general for tobacco enforcement and control matters.
	Department of Justice Debt Collection Fund		R.S. 49:257(G)(2)		Monies in the fund shall be subject to annual appropriation to the Department of Justice solely for support of debt collection activities.
JS9	Tobacco Settlement Enforcement Fund	Office of the Attorney General	R.S. 39:98.7	\$400,000	STO shall transfer \$400,000 annually from the general fund to this fund to be used solely and exclusively for purposes of enforcement of the Master Settlement.
	Employment Security Administration Account	Workforce Support and Training	R.S. 23:1515	\$4,000,000	Use solely and exclusively for supplemental funding of personnel costs associated with specific unemployment insurance and employment security functions of the Workforce Commission.
LB7	Penalty and Interest Account	Workforce Support and Training	R.S. 23:1513		1. to pay costs and fees for the collection of delinquent monies owed, 2. to administer the following labor laws: a. apprenticeship, b. minor labor laws, c. medical and other examinations, d. private employment services, e. interference with individual rights and 3. to provide for any other special services, projects, or needs of the department as determined by the secretary of labor.
N02	Coastal Resources Trust Fund	Restoration and	R.S. 49:214.40; R.S. 49:214.36; R.S. 30:2397		To fund the operations of the Coastal Management program at both of the state and local levels. The Coastal Resource Trust Fund is the State match for Federal funded Section 306 The Federal Coastal Zone Management Act of 1972 as amended.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
N04	Fisherman's Gear Compensation Fund	Office of the Secretary	R.S. 56:700.2; R.S. 56:700.4; R.S. 56:700.2(A)(4)		The fund shall be available to the Secretary of the Department of Natural Resources for administrative expenses, damage claims by commercial fishermen to gear as a result of hitting or snagging an obstruction or hazard in the waters of the state resulting from natural occurrences, oil and gas activities, or other activities where the owner of said obstruction is unknown, and expenses necessary to implement an investigatory survey of existing potential underwater obstructions which might be due to past drilling, production, and transportation activities.
N07	Mineral and Energy Operation Fund	Natural Resources	R.S. 30:136.3; 30:215		For auditing and collections of the office, payment of legal costs, including expert witness fees, consultant fees, and contract legal counsel, and administration of leases on state-owned lands, including water bottoms, for the production and development of minerals.
N08	Underwater Obstruction Removal Fund	Office of Conservation	R.S. 30:101.9; R.S. 56:700.2; R.S. 30:101.11 R.S. 56:700.2(A)(4)	\$429,459	To provide for the proper and timely identification, inventory, and removal of underwater obstructions which are a hazard to navigation and commercial fishing in the state, to be administered by the assistant secretary of the Office of Conservation within the Department of Natural Resources.
N10	Natural Resource Restoration Trust	Office of State Police	R.S. 30:2480.2	\$88,302,344	To implement, administer, and manage the Regional Restoration Planning Program.
P01	Louisiana Fire Marshal Fund	Office of State Fire Marshal	R.S. 22:835		The monies in the fund shall be used solely for the activities of the office of state fire marshal and only in the amount appropriated by the legislature. The fund shall be administered by the assistant secretary of the office of fire marshal of public safety services.
P04	Motorcycle Safety, Awareness, and Operator Training Program Fund	Office of State Police	R.S. 32:412	\$135,999	The monies credited to this fund are to be used solely for operator training, instructor training, and motorcycle safety and awareness programs.
P05	Public Safety DWI Testing, Maintenance, and Training Fund	Office of State Police	R.S. 40:1379.7		Monies are to be used to purchase and maintain equipment and supplies for use in blood, breath and urine analysis; for training in usage and maintenance of the equipment; and, for other related necessary expenses.
P07	Louisiana Towing and Storage Fund	Office of State Police	R.S. 32:1731; R.S. 32:1717	\$300,000	Used solely to fund state police activities and enforcement of the Louisiana Towing and Storage Act.
P11	Concealed Handgun Permit Fund	Office of State Police	R.S. 40:1379.3.1	\$2,163,899	The monies are to be used only for administration of the concealed handgun permit process.
P12	Right to Know Fund	Office of State Police	R.S. 30:2380; R.S. 30:2373	\$185,625	For use by the deputy secretary of the Dept. Of Public Safety and Corrections to develop the Louisiana Chemical Network, a statewide centralized inventory and release reporting system.
P13	Underground Damages Prevention Fund	Office of State Police	R.S. 40:1749.24		For use by the Dept. of Public Safety and Corrections for enforcement of the notification of intent to excavate or demolish any street, highway, public place or servitude, or near the location of an underground facility or utility. 50% must be remitted to the law enforcement agency issuing the citation within one year of deposit into the fund.
P14	Emergency Medical Technician Fund	Office of Public Health	R.S. 40:1236.5	\$9,000	Purpose of purchasing equipment for the testing of applicants for certification as an emergency medical technician and to cover other testing related costs.
P16	Liquefied Petroleum Gas Commission Rainy Day Fund	Liquefied Petroleum Gas Commission	R.S. 40:1849		To cover all reasonable costs, as determined by the Deputy Secretary of Public Safety Services, of transferring data from the Liquefied Petroleum Gas Commission to the information system established under the Hazardous Materials Information Development, Preparedness, and Response Act. At year end, funds in excess of two hundred fifty thousand dollars, not to exceed three hundred thousand dollars, shall be deposited in a separate interest-bearing account established under the authority of R.S. 40:1851(D) and shall be used solely for market development purposes.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
P19	Hazardous Materials Emergency Response Fund	Office of State Police	R.S. 32:1522; R.S. 30:2374(B)(1)	\$550,000	To develop the resources necessary for training, equipment, and to support state police hazardous materials response unit.
P21	Explosives Trust Fund	Office of State Police	R.S. 40:1472.20	\$137,116	For staffing, training, and the acquisitions of equipment necessary for the handling of incidents involving the threat of or actual use of explosive or explosive devices which threaten the safety of the citizens of Louisiana.
P24	Office of Motor Vehicles Customer Service and Technology Fund	Office of Motor Vehicles	R.S. 32:429.2	\$6,515,388	For the initiation and implementation of customer service programs and for the acquisition and implementation of updated and new technology. After these purposes have been met, all funds remaining shall be utilized for criminal compliance and traffic enforcement by public safety services.
P25		Attorney General, Adult Probation and Parole and the	CODE OF CRIMINAL PROC. ART 895.1(F)(3); ART 895.1(F)(4); ART 895.1(F)(4)C	\$529,000	For the purpose of facilitating the administration of programs for the registration of sex offenders in compliance with federal and state laws. Specific dollar amounts and/or percentage of monies received are to be appropriated to the DPS&C-Office of State Police and the Office of Adult Probation and Parole; to the Attorney General's office; and to the sheriff of each parish, based on the population of convicted sex offenders, sexually violent predators, and child predators who are residing in the parish and who are active sex offender registrants or active child predator registrants in the respective parishes according to the State Sex Offender and Child Predator Registry.
P28	Criminal Identification and Information Fund	Office of State Police	R.S. 15:587; R.S. 15:598	\$7,906,949	All monies in this fund shall annually be appropriated by the legislature to the state police, and shall be used solely and exclusively by the state police to assist in the collection, processing, and dissemination of available information on crime, offenders, and the operations of the criminal justice system through a centralized system.
P32	Louisiana Life Safety and Property Protection Trust Fund	Office of State Fire Marshal	R.S. 40:1664.9		The purpose of this fund is for the implementation, administration, and enforcement for the training that is provided to the businesses that sell safety devices.
P34	Unified Carrier Registration Agreement Fund	Office of State Police and the Office of Motor Vehicles	R.S. 32:1526	\$3,425,275	The fund is to be used for motor carrier safety programs, enforcement, or the administration of the Unified Registration Plan and the Unified Carrier Registration Agreement as required by the Unified Carrier Registration Act of 2005.
P35	Louisiana Highway Safety Fund	Engineering and Operations	R.S. 32:266		The monies in the Louisiana Highway Safety Fund shall be used solely to fund the costs to purchase and install permanent radar speed displays on interstate highways and only in the amounts appropriated each year to the Department of Transportation and Development by the legislature.
P36	Industrialized Building Program Fund	Office of State Fire Marshal	RS 40:1730.68	\$206,594	Monies from the fund shall be appropriated and paid to the secretary at the beginning of each fiscal year to be distributed to the office of state fire marshal, code enforcement and building safety, and shall be used for the implementation of this Part.
P37	Safety Fund	Operations	R.S. 32:202	\$10,000	Monies in the Fund shall be used by the DOTD for the sole purpose of promoting bicycle and pedestrian safety. A handling fee of three dollars and fifty cents to be retained by the department to offset a portion of administrative costs.
P38	Camp Minden Fire Protection Fund	Dept. of Military Affairs	R.S. 22:835.1	\$50,000	To provide fire protection at the National Guard Installation at Camp Minden.
Q06	Waste Tire Management Fund	Department of Environmental Quality	R.S. 30:2418	\$11,192,183	The monies in the fund shall be administered by the secretary of DEQ solely for the purposes of solving the state's waste tire problem.

Fund	Fund Name	Department /	Statute Citation	FY14 EOB as	Expenditures
Code		Agency		of 10/1/13	
Q07	Lead Hazard Reduction Fund	Department of Environmental Quality	R.S. 30:2351.41	\$100,000	The monies in the Lead Hazard Reduction Fund shall be used solely for the purpose of funding the programs and activities provided for in this Chapter, as determined by the secretary.
Q08	Oyster Sanitation Fund	Department of Environmental Quality and the Office of Public Health	R.S. 40:5.10	\$521,292	The treasurer shall disburse monies from the fund to the DHH and/or the DWF for projects or measurers that protect, enhance, or restore sanitary conditions directly related to the molluscan shellfish industry. Monies from the fund may not be used other than for the sanitation purposes.
RV4	Tax Commission Expense Fund	Louisiana Tax Commission	R.S. 47:1835(B); R.S. 47:1838(4)		Appropriations from the expense fund shall only be made for expenses and costs of the tax commission, including but not limited to expenses and costs of operations, audits, and examinations and the defense, determination, or development of assessments and assessment procedures, including costs associated with outside experts.
RVA	Sports Facility Assistance Fund	Louisiana Stadium and Exposition District and the State Aid to Local Government Entities	R.S. 39:100.1	\$3,400,000	The monies in the fund shall be appropriated to the owner of the facility, course, stadium, or arena at which nonresident professional athletes and professional sports franchises earned income in Louisiana. Monies deposited in the fund resulting from participation in the National Football League shall be appropriated to the Louisiana Stadium and Exposition District. Except as otherwise provided in this Subsection, such monies appropriated shall be used for renovations, additions, operations, or maintenance of such facility, course, stadium, or arena. Except for monies deposited in the fund resulting from participation in the Pacific Coast League, monies appropriated to the Louisiana Stadium and Exposition District shall be used solely and exclusively for renovation of the Superdome, stadium development, development and promotion of the Louisiana Stadium and Exposition District shall be used solely and exclusively for renovations of the fund resulting from participation in the Pacific Coast League and appropriated to the Louisiana Stadium and Exposition District shall be used solely and exclusively for renovation of the Superdome, stadium from participation in the Pacific Coast League and appropriated to the Louisiana Stadium and Exposition District shall be used solely and exclusively for renovations, operation, and maintenance of the baseball facility owned by the district in Jefferson Parish. Monies deposited in the fund resulting from the golf tournament known as the Compaq Classic, or its successor, shall be appropriated to the FORE Kids Foundation, Inc. for expenses of the foundation incurred in connection with the Compaq Classic.
S02	Fraud Detection Fund	Office of Children and Family Services	R.S. 46:114.4; R.S. 46:114.3	\$574,769	The monies in the fund may be appropriated by the legislature to the Department of Children and Family Services for the enhancement of fraud detection and recovery activities in an amount not to exceed the balance on hand in the fund at the end of the previous calendar year. These funds shall not be used to replace, displace, or supplant state general funds appropriated for daily operation of any regional fraud detection activities of the Office of Children and Family Services.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
S04	Traumatic Head & Spinal Cord Injury Trust Fund	Office of Aging and Adult Services	R.S. 46:2633- R.S. 46:2635	\$2,945,812	Monies in the trust fund shall be used solely for (1) the purposes of funding the cost of care for traumatic head and spinal cord injury, including the administrative costs. The fund shall be considered as a source of last resort after private and governmental sources have been expended for Louisiana citizens. Authorization of expenditures for spinal cord injury care and head injury care shall be made by the office of aging and adult services, within the DHH, according to criteria established by the board. Expenditures may include but are not limited to post-acute medical care rehabilitation, therapies, medication, attendant care, and equipment necessary for activities of daily living; (2) not more than \$50,000 per year for establishment and operation of an information resource center; and (3) reimbursement of travel expenses of members of the advisory board incurred in the discharge of their duties. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund. The monies in this fund shall be invested by the state treasurer in the same manner as monies in the state general fund, and interest earned on the investment of these monies shall be credited to the fund, following compliance with the requirement of Article VII, Section 9(B) relative to the Bond Security and Redemption Fund.
S06	Rehabilitation for the Blind and Visually Impaired Fund	State Aid to Local Government Entities	R.S. 27:392	\$2,000,000	Used solely to fund the Affiliated Blind of Louisiana and the Louisiana Center for the Blind at Ruston, rehabilitation services for the blind, deaf-blind, and visually impaired and for training the older visually impaired. Appropriations shall be allocated fifty percent each to the Affiliated Blind of Louisiana and the Louisiana Center for the Blind at Ruston.
S08	Indigent Parent Representation Program Fund	Mental Health Advocacy Service and the La. Public Defender Board	R.S. 15:185.5	\$1,308,253	This fund is to be used solely and exclusively to provide for the implementation and operation of the Indigent Parents' Representation Program. Monies so appropriated shall be used to supplement the judicial district indigent defender funds as provided for in R.S. 15:168, or as otherwise provided for by law, and shall not be used to displace, replace, or supplant monies available for this program or the purpose of providing legal representation in child abuse and neglect cases from that fund or from any other source.
S11	SNAP Fraud and Abuse Detection and Prevention Fund	Office of Children and Family Services	R.S. 46:290.1	\$50,000	The purpose is to enhance fraud and abuse detection and prevention activities related to the Supplemental Nutrition Assistance Program.
S12	Child Care Licensing Trust Fund	Office of Children and Family Services	R.S. 46:1430	\$5,000	Shall be available exclusively for use by the Department of Children and Family Services for the education and training of employees, staff, or other personnel of child care facilities and child- placing agencies.
S13	Juvenile Detention Licensing Trust Fund	Office of Children and Family Services	R.S. 15:1110.1	\$5,000	Shall be available exclusively for use by the Department of Children and Family Services for the education and training of employees, staff, or other personnel of juvenile detention facilities.
SSA	Help Louisiana Vote Fund, Election Admin	Secretary of State	RS 18:1400.21	\$1,182,000	The Election Administration Account- Section 101 of Title I of HAVA with respect to improving administration of elections.
SSC		Secretary of State	RS 18:1400.21	\$554,069	The HAVA Requirements Account – Title III of HAVA with respect to uniform and nondiscriminatory election technology and administration requirements.
SSD		Secretary of State	RS 18:1400.21	\$236,931	The Voting Access Account – Title II of HAVA with respect to assuring voting access for individuals with disabilities.
ST1	Incentive Fund	State Treasurer	R.S. 39:87.5	\$50,000	This program shall provide monetary rewards to the employees and rewards to supplemental funding for nonrecurring expenditures for agencies which demonstrate exceptional achievements in the efficient use of state resources and the ability to consistently meet or exceed performance expectations. An agency must receive funding through the General Appropriations Act or the Ancillary Appropriations Act.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
ST6	Legislative Capitol Technology Enhancement Fund	Legislative Budgetary Control Council and Facility Planning and Control	R.S. 24:39	\$13,000,000	The purpose is to fund construction, improvements, maintenance, renovations, repairs, and necessary additions to the House chamber, Senate chamber, legislative committee meeting rooms, and other legislative rooms, offices, and areas in the Capitol Complex for audio-visual upgrades and technology enhancements.
STA	Geaux Pass Transition Fund	State Treasurer	R.S. 9:154.2		All unexpended and unencumbered monies remaining in the fund on 6/30/14, shall be appropriated as follows: (a) An amount not to exceed 30% of the monies in the fund shall be appropriated to the DOTD for operational and maintenance costs for the New Orleans ferries, formerly operated by its Crescent City Connection Division. (b) The balance of the monies in the fund as of 6/30/14, shall be appropriated to the New Orleans Regional Planning Commission for lighting of the eastbank and westbank approaches to the Crescent City Connection Bridge, including General DeGaulle and the Westbank Expressway approach through ground level, improvements to ingress and egress points, lighting, maintenance, grass cutting, and landscaping of the Westbank Expressway and its connecting arteries. (c) The state treasurer shall be relieved of all liability which may arise with respect to such distribution of funds.
STB	2013 Amnesty Collections Fund	Medical Vendor Payments	Act 420 of 2013	\$200,000,000	For any public purpose.
T01	Acadia Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.22	. ,	Shall be available to the Acadia Parish Convention and Visitors Commission to be used to promote tourism and economic development in Acadia Parish.
T02	Allen Parish Capital Improvements Fund	Sales Tax Dedications	R.S. 47:302.36; R.S. 47:322.7; R.S. 47:332.28		The monies in the fund shall be used solely and exclusively in Allen Parish: (a) First for capital improvements to the parish courthouse. (b) Then for capital improvements to public property in Allen Parish. (c) Next for operating expenses, including but not limited to furniture, fixtures, and other movable equipment, on property described in (a) or (b). For the purposes of this Section, "capital improvements" shall mean expenditures for the renovation of the Allen Parish courthouse and for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, renovation, preservation, maintenance, or improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith. The monies paid into the Allen Parish Capital Improvements Fund shall be administered and distributed by the Allen Parish Capital Improvement Board which is hereby created. The monies shall be distributed as provided by the board for furtherance of the purposes of this Section.
T03	Ascension Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.21		Shall be available exclusively for use by the parish governing authority of Ascension Parish and shall be used solely for promoting tourism and related purposes in Ascension Parish.
T05	Avoyelles Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.6; R.S. 47:332.21; R.S. 47:322.29	\$130,000	The monies in the fund shall be available exclusively for tourism purposes, economic development purposes, and for capital improvements and purchases in Avoyelles Parish.
T06	Beauregard Parish Community Improvement Fund	Sales Tax Dedications	R.S. 47:302.24; R.S. 47:322.8; R.S. 47:332.12		(1) 1/2 to the Beauregard Parish Covered Arena Authority created by R.S. 33:4577, to be used solely to maintain, repair, operate, and promote the Beauregard Parish Covered Arena. (2) 1/2 to the Beauregard Tourist Commission created by R.S. 33:4574, to be used to plan, acquire, construct, maintain, repair, and operate welcome centers. Any monies from an allocation not needed for such purpose may be used for any other authorized purpose.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
T07	Bienville Parish Tourism & Economic Development Fund	Sales Tax Dedications	R.S. 47:302.51; 47:322.43; R.S. 47:332.49	\$36,279	Monies appropriated from the fund shall be allocated by the Bienville Parish Police Jury exclusively for funding of tourism promotion activities or economic development projects which are proposed by a chamber of commerce in the parish and approved by the police jury.
T08	Bossier City Riverfront and Civic Center Fund	Sales Tax Dedications	R.S. 47:302.3; R.S. 47:332.7	\$1,400,000	The monies in the fund shall be available exclusively for riverfront and downtown development and for the operation and maintenance of the civic center and a multipurpose arena in the city of Bossier City.
Τ09	Shreveport Riverfront and Convention Center and Independence Stadium Fund	Secretary of State and Sales Tax Dedications	R.S. 47:302.2(C); R.S. 47:332.6		(1) For allocation from all monies in the fund in the following amounts: (a) 3% to the Theater of the Performing Arts of Shreveport. (b) 3% for African-American Multi-Cultural Tourism Commission. (c) 2 2/3% for Sci-Port Discovery Center. (d) 1 1/3% deposited into a special account in the fund for the expenditure and exclusive use of the La. State Exhibit Museum in Shreveport. All unexpended and unencumbered monies in this special account at the close of the fiscal year shall remain in the account. (e) 3% for the following: (i) 1% for the New Arts Cultural Society, Inc. (ii) 1% for Pamoja Art Society. (iii) 1% for the Sci-Port Discovery Center for outreach activities to underserved populations. (f) The monies allocated to the entities in Subparagraph (c) of this Paragraph shall be used to pay for admission costs for Caddo Parish school system students who meet the definition of "At-Risk Children" as defined by the State Board of Elementary and Secondary Education. The monies allocated to the La State Exhibit Museum in Shreveport shall be deposited in the general operating budget of that entity. (2) All other monies remaining in the fund shall be used for riverfront and convention center development in the city of Shreveport and for renovation, expansion, or maintenance of Independence Stadium and related facilities in Shreveport, including but not limited to capital improvements with respect thereto. Bonds may be issued for purposes a provided in this Section. For the purposes of this Section, "capital improvements," shall mean expenditures for acquiring lands, buildings, equipment or other permanent properties, or for their construction, preservation, development, or permanent improvement of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith. The monies deposited pursuant to this Section in the Shreveport-Bossier City Visitor Enterprise Fund shall be subject to an annual appropriation by
T10	West Calcasieu Community Center Fund	Sales Tax Dedications	R.S. 47:302.12; R.S. 47:322.11; R.S. 47:332.30	\$1,200,000	The monies in the fund shall be available exclusively for operating expenses, capital improvements, and maintenance for the West Calcasieu Community Center in Calcasieu Parish. The West Calcasieu Parish Community Center Authority may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the West Calcasieu Community Center Fund.
T11	Caldwell Parish Economic Development Fund	Sales Tax Dedications	R.S. 47:322.36		The monies in the fund shall be utilized exclusively for purposes of the Caldwell Parish Industrial Development Board.
T12	Cameron Parish Tourism Development Fund	Sales Tax Dedications	R.S. 47:302.25; R.S. 47:322.12; 332.31	\$25,000	Shall be available exclusively for use by the St. Mary Parish Tourist Commission to fund the development of tourism and other economic growth projects within the parish of St. Mary.
T14	Town of Homer Economic Development Fund	Sales Tax Dedications	R.S. 47:302.42; 332.37	\$15,000	Shall be utilized exclusively for economic development in the town of Homer.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
T15	Concordia Parish Economic Development Fund	Sales Tax Dedications	R.S. 47:302.53; 322.45; 332.51		Shall be available for use by the Concordia Economic and Industrial Development District exclusively for economic development in Concordia Parish.
T16	Desoto Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.39	\$30,000	Of the total monies appropriated from the fund in any fiscal year, 50% shall be allocated to the DeSoto Parish Tourism Commission, 35% shall be allocated to the DeSoto Parish Chamber of Commerce, and 15% shall be allocated to the Logansport Chamber of Commerce. Such monies shall be used solely and exclusively for tourism purposes, including the promotion of fairs and festivals in DeSoto Parish, and for economic development purposes in DeSoto Parish.
T17	EBR Parish Riverside Centroplex Fund	Sales Tax Dedications	R.S. 47:332.2	\$1,125,000	The monies in the fund shall be available for capital improvements at the Riverside Centroplex, the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan, all such projects to be in the city of Baton Rouge. Half of the fund goes to make Bond Debt payments.
T18	East Carroll Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.32; R.S. 47:322.3; R.S. 47:332.26	\$11,680	Shall include acquisition of land and acquisition and construction of buildings for use by the Vernon Convention Facility; other capital improvements in Vernon Parish; and any other costs of improvements, operation, or maintenance in Vernon Parish for recreational facilities, museums, fishing ramps, and parks.
T19	East Feliciana Tourist Commission Fund	Sales Tax Dedications	R.S. 47:302.47; R.S. 47:322.27; R.S. 47:332.42		(1) 20% of the money shall be appropriated to the Vernon Parish Tourist and Recreation Commission to be administered and distributed by the commission to be used for improvements in Vernon Parish as that term is defined in Subsection C of this Section. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. (2) 10% of the money shall be appropriated to the Vernon Parish Council on Aging, to be distributed equally to each of the senior citizen centers in the parish. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. The use of any funds distributed under this Paragraph of this Subsection are subject to the approval of a majority of the legislators who represent Vernon Parish. (3) 12% for the operation and maintenance of the arena facility in Vernon Parish. (4) And the following appropriations shall be made to the following towns and villages in Vernon Parish in the following manner to be used solely for salary and benefits of law enforcement officers and tourism-related activity: (a) 15% to the Town of New Llano. (b) 7% to the Village of Simpson. (c) 7% to the Town of Rosepine. (d) 7% to the Town of Hornbeck. (e) 7% to the Village of Anacoco. (5) The remaining 15% shall be transferred to the Vernon Parish Legislative Improvement Fund No. 2 as provided by R.S. 47:302.54. The monies in the Vernon Parish Legislative Improvement Fund No. 2 shall be subject to annual appropriations by the legislature and the monies in the fund shall be available exclusively to the Vernon Parish Police Jury for projects in Vernon Parish as determined by the Vernon Parish Legislative Community Improvement Board as created by R.S. 47:302.5(D).
T20	Evangeline Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.49; 322.41; 332.47	\$25,000	Shall be available for use by the Evangeline Parish Tourist Commission for the purpose of promoting and enhancing tourism activities.
T21	Franklin Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.34		The monies in the fund shall be used by the Franklin Parish Tourism Commission for tourism purposes.
T23	Iberia Parish Tourist Commission Fund	Sales Tax Dedications	R.S. 47:302.13	\$422,900	The monies in the Iberia Parish Tourist Commission Fund shall be allocated to the Iberia Parish Tourist Commission to be used for tourism development purposes.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
T24	Iberville Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:332.18		The monies in the fund shall be made available exclusively for planning, development, or capital improvements of tourism sites in the parish of Iberville. For purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T25	Jackson Parish Economic Development and Tourism Fund	Sales Tax Dedications	R.S. 47:302.35	\$5,500	The monies in the fund shall be used by the Jackson Parish Tourism Commission for economic development and tourism related purposes.
T26	Jefferson Parish Convention Center Fund	Dedications	R.S. 47:332.1; R.S. 47:322.34		The amount of proceeds in the Jefferson Parish Convention Center Fund collected in the city of Kenner shall be available exclusively for operating and maintaining the convention center in the city of Kenner. (2) The amount of proceeds in the Jefferson Parish Convention Center Fund collected in all areas on the east side of the Mississippi River in the parish of Jefferson exclusive of the city of Kenner shall be placed in escrow and shall be available exclusively for planning, designing, purchasing or preparing for the purchase of land, and otherwise preparing for the construction, and for the construction, operation, and maintenance of a convention, assembly, or municipal center on the east side of the Mississippi River in the parish of Jefferson. (3) The amount of proceeds in the Jefferson Parish Convention Center Fund collected in all areas on the west side of the Mississippi River in the parish of Jefferson. (3) The amount of proceeds in the Jefferson Parish Convention Center Fund collected in all areas on the west side of the Mississippi River in the parish of Jefferson. (3) The amount of proceeds in the Jefferson Parish Convention Center Fund collected in all areas on the west side of the Mississippi River in the parish of Jefferson. (4) The amount of proceeds in the construction, operating, and maintenance of the John Alario, Sr. Multipurpose Center on the west side of the Mississippi River in the parish of Jefferson. (4) The amount of proceeds in the Town of Grand Isle Tourist Commission Enterprise Fund shall be available exclusively for tourism development purposes and for planning, development, or capital improvements of tourism sites in the town of Grand Isle. "Capital improvements" means any expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement.(1) The parish of Jefferson may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the Jefferson Parish Conve
T27	Jefferson Davis Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.38; R.S. 47:322.14; R.S. 47:332.32		Shall be available for use by the Jefferson Davis Parish Tourist Commission for the purpose of promoting and enhancing tourism activities, and for all other activities consistent with the authorized mission of such commission.
T28	Lafayette Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:332.9; R.S. 47:302.18; R.S. 47:322.28		For planning, development, and capital improvements at or adjacent to the Cajundome site. For the purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T29	Lafourche Parish Enterprise Fund	Sales Tax Dedications	R.S. 47:302.19		Shall be available to the Lafourche Parish Tourist Commission to fund the development of tourism and other economic growth projects within the parish of Lafourche.

Fund	Fund Name	Department /	Statute Citation	FY14 EOB as	Expenditures
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T30	Lasalle Economic Development District Fund	Sales Tax Dedications	R.S. 47:322.35; R.S. 47:302.48; R.S. 47:332.46		Monies in the fund shall be subject to an annual appropriation by the legislature. Sixty-Seven and one-half percent of the monies in the fund shall be utilized exclusively for purposes of the LaSalle Economic Development District. Twenty-two and one-half percent of the monies in the fund shall be utilized exclusively for the LaSalle Parish Museum. Ten percent of the monies in the fund shall be utilized exclusively for purposes of the Centennial Cultural Center.
T31	Lincoln Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.8		The money in the fund received from Lincoln Parish shall be allocated to the Ruston-Lincoln Convention and Visitors Bureau to be used for tourism purposes, including the promotion of fairs and festivals in Lincoln Parish, and for economic development purposes in Lincoln Parish.
T32	Livingston Parish Tourism and Economic Development Fund	Sales Tax Dedications	R.S. 47:322.21; R.S. 47:302.41; R.S. 47:332.36		50% of the monies in the fund shall be available exclusively for use by the Livingston Parish Tourist Commission for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission. 50% shall be available exclusively for use by the Livingston Economic Development Council for the purpose of acquisition, development, and promotion of industrial parks within Livingston Parish.
T34	Morehouse Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.9		The money in the fund received from Morehouse Parish shall be allocated to the Morehouse Economic Development Corporation to be used for tourism purposes, including the promotion of fairs and festivals in Morehouse Parish, and for economic development purposes in Morehouse Parish.
T36	New Orleans Metropolitan Convention and Visitors Bureau Fund	Sales Tax Dedications	R.S. 47:332.10	\$7,300,000	The monies in the fund shall be appropriated to the New Orleans Metropolitan Convention and Visitors Bureau. The fund is used to focus on Economic Development.
T37	Ouachita Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.7; R.S. 47:332.16; R.S. 47:322.1		The money in the fund received from Ouachita Parish shall be allocated to the Monroe-West Monroe Convention and Visitors Bureau to be used for tourism purposes, including the promotion of fairs and festivals, the construction of museums, equestrian and livestock centers, and sports facilities, and additions to civic and convention centers in Ouachita Parish, and for economic development purposes in Ouachita Parish.
T38	Plaquemines Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.40; R.S. 47:322.20; R.S. 47:332.35		The monies in the fund shall be available to the Plaquemines Parish government exclusively to fund the development of tourism and other economic growth projects within the parish of Plaquemines, including but not limited to planning, development, and capital improvements. For purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T39	Pointe Coupee Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:332.17; R.S. 47:302.28; R.S. 47:302.28(B)		The monies in the fund shall be used exclusively for tourism-related purposes in Pointe Coupee Parish.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
T40	Alexandria/Pineville Exhibition Hall Fund	Sales Tax Dedications	R.S. 33:4574.7	\$155,000	Shall be used for the acquisition, construction, and maintenance of an exhibition center. Any monies remaining after acquisition, construction, and maintenance of an exhibition center shall be appropriated by the governing authority of the city of Alexandria to the Alexandria/Pineville Area Convention and Visitors Bureau. The governing authority of the city of Alexandria to the Alexandria may fund the revenues derived from the tax into negotiable bonds and may issue bonds from time to time solely and exclusively for the purpose of acquiring, constructing, and maintaining an exhibition center, such bonds payable solely from and secured by an irrevocable pledge and dedication of the tax hereby authorized, subject only to the prior payment of the costs and expenses of administration and collection of the tax.
T41	Red River Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.45; R.S. 47:322.40; R.S. 47: 332.45	\$8,000	Shall be used by the Coushatta/Red River Chamber of Commerce exclusively for tourism development.
T42	Richland Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:332.44; R.S. 47:302.4; R.S. 47:322.18	\$80,000	Not addressed in Title 47
T43	Sabine Parish Tourism Improvement Fund	Sales Tax Dedications	R.S. 47:302.37; 322.10; 332.29		The monies in the fund shall be available exclusively for use by the Sabine Parish Tourist and Recreation Commission for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission.
T44	St. Bernard Parish Enterprise Fund	Dedications	R.S. 47:332.22; R.S. 47:322.39	\$80,000	The monies in the fund shall be available exclusively for tourism purposes and economic development purposes in St. Bernard Parish.
T45	St. Charles Parish Enterprise Fund	Sales Tax Dedications	R.S. 47:302.11; R.S. 47:332.24	\$50,000	The monies in the fund shall be available to the St. Charles Parish Council to fund the development of tourism and other economic growth projects within the parish of St. Charles.
T48	St. John the Baptist Convention Facility Fund	Sales Tax Dedications	R.S. 47:332.4		The monies in the fund shall be available exclusively for acquisition of land and acquisition and/or construction of buildings for use as the St. John the Baptist Convention Facility. The governing authority of St. John the Baptist Parish may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the St. John the Baptist Convention Facility Fund. The authority shall obtain the approval of at least a majority of the members of the authority prior to the issuance of such bonds. Whenever such bonds are issued, the legislature shall annually appropriate, to the extent of deposits in the fund, monies sufficient to pay the principal, interest, and premium, if any, due on the bonds each year. If the legislature, after a diligent and good faith effort, fails to appropriate sufficient monies to pay the principal, interest, and premium, if any, due on the bonds etfort cannot be effected, the state shall in no way be a party to any contractual rights arising from the bonds issued under the provisions of this Subsection.
T49	St. Landry Parish Historical Development Fund #1	Sales Tax Dedications	R.S. 47:332.20; R.S. 47:332.20(B)		Shall be allocated exclusively for renovation, repair, reconstruction, maintenance, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness, all related to the improvement or preservation of the Old City Hall-City Market in Opelousas and for capital projects related to tourism in St. Landry Parish.
T50	St. Martin Parish Enterprise Fund	Sales Tax Dedications	R.S. 47:302.27		The monies in the fund shall be used by the St. Martin Parish Tourist Commission for tourism purposes.
T51	St. Mary Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.44; R.S. 47:322.25; R.S. 47:332.40	\$920,000	Shall be available exclusively for use by the St. Mary Parish Tourist Commission to fund the development of tourism and other economic growth projects within the parish of St. Mary.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
T52	St. Tammany Parish Fund	Sales Tax Dedications	R.S. 47:302.26; R.S. 47:332.13; R.S. 47:322.37	\$1,425,000	The monies in the fund shall be available exclusively for use by the St. Tammany Parish Tourist Commission and the St. Tammany Parish Economic and Industrial Development District. Monies in the fund shall be allocated as follows: St. Tammany Parish Tourist Commission, 85% and St. Tammany Parish Economic and Industrial Development District, 15%. D.(1) 25% of the fund, from the portion allocated to the St. Tammany Parish Tourist Commission, shall be subject to the restrictions and used solely for the purposes as provided in Paragraph (2) of this Subsection. 2(c) Beginning in FY05, and in each fiscal year thereafter, monies may be appropriated from the St. Tammany Parish Fund for support of performing arts and/or convention centers within St. Tammany Parish, including use for capital improvements related to the construction, maintenance, and operation of such centers. Appropriations shall be allocated as follows: (i) 20% of the total appropriation shall be allocated to the St. Tammany Parish Tourist Commission. (ii) 40% of the total appropriation shall be allocated to Recreation District No. 1 of St. Tammany Parish; however, in any fiscal year in which bonds are issued for purposes of the St. Tammany Events Center District, and for each fiscal year thereafter, this forty percent allocation will be divided equally between Recreation District No. 1 and the St. Tammany Events Center District.
T53	Tangipahoa Parish Tourist Commission Fund	Sales Tax Dedications	R.S. 47:302.17; R.S. 47:332.14	\$500,000	The monies in the fund shall be available exclusively for use by the Tangipahoa Parish Tourist Commission.
T55	Houma/Terrebonne Tourist Fund	Sales Tax Dedications	R.S. 47:302.20	\$450,000	50% of the monies in the fund shall be available to the Houma Area Convention and Visitors Bureau and 50% of the monies in the fund shall be available to the Houma Downtown Development Corporation to fund the development of tourism and other economic growth projects within the parish of Terrebonne.
T56	Union Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:302.43; R.S. 47:322.23; R.S. 47:332.38	\$20,000	Shall be available exclusively for use by the Union Parish Tourist Commission for the purpose of promoting and enhancing tourism activities, and for supporting all other activities consistent with the authorized mission of such commission.
T57	Vermilion Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:332.11; R.S. 47:322.31; R.S. 47:302.23; R.S. 47:302.23(B)(1)		Allocated to the Acadian Heritage and Cultural Foundation, Inc., city of Kaplan for the Kaplan Museum, the Gueydan Museum, Le Bayou Legendire Cultural Center, Les Chrétien's, Inc., Acadian Centre Acadien, Inc., the Abbeville Cultural and Historical Alliance, the city of Abbeville for the Sam Guarino & Son Blacksmith Shop Museum, and the Louisiana Military Hall of Fame and Museum, and to the village of Maurice for the Maurice Historical Preservation Society such that each entity receives an equal share of the monies. Monies shall be allocated only to a public or quasi-public entity of the state of Louisiana. For the purposes of this Section, "quasi-public entity" shall mean an entity that is recognized as a tax-exempt organization under the provisions of the Internal Revenue Code. In addition, quasi-public entities shall demonstrate that the entity is in good standing with the Louisiana secretary of state; public entity above ceases to exist, any unexpended and unencumbered monies allocated to that entity shall be distributed equally among the remaining entities.
T60	Webster Parish Convention and Visitors Commission Fund	Sales Tax Dedications	R.S. 47:302.15; R.S. 47:332.47; R.S. 47:332.53	\$480,000	The monies in the fund shall be available to the Webster Parish Convention and Visitors Commission to fund the development of tourism and other economic growth projects within the parish of Webster.

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T61	West Baton Rouge Parish Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:332.19		The monies in the fund shall be made available exclusively for planning, development, or capital improvements of tourism sites in the parish of West Baton Rouge. For purposes of this Section, "capital improvements" shall mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, preservation, development, or permanent improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
T64	Winn Parish Tourism Fund	Sales Tax Dedications	R.S. 47:302.16; R.S. 47:322.16; R.S. 47:332.33		Shall be appropriated each fiscal year by the legislature to the Winnfield Museum Board.
TA1	Shreveport-Bossier City Visitor Enterprise Fund	Sales Tax Dedications	R.S. 47:322.30		For allocation from all monies in the fund in the following amounts: (a) 3% to the Theater of the Performing Arts of Shreveport. (b) 3% for African-American Multi-Cultural Tourism Commission. (c) 2 2/3% for Sci-Port Discovery Center. (d) 1 1/3% deposited into a special account in the fund for the expenditure and exclusive use of the La. State Exhibit Museum in Shreveport. All unexpended and unencumbered monies in this special account at the close of the fiscal year shall remain in the account. (e) 3% for the following: (i) 1% for the New Arts Cultural Society, Inc. (ii) 1% for Pamoja Art Society. (iii) 1% for the Sci-Port Discovery Center for outreach activities to underserved populations. (f) The monies allocated to the entities in Subparagraph (c) of this Paragraph shall be used to pay for admission costs for Caddo Parish school system students who meet the definition of "At-Risk Children" as defined by the State Board of Elementary and Secondary Education. The monies allocated to the La State Exhibit Museum in Shreveport shall be deposited in the general operating budget of that entity. (2) All other monies remaining in the fund shall be used for riverfront and convention center development in the city of Shreveport and for renovation, expansion, or maintenance of Independence Stadium and related facilities in Shreveport, including but not limited to capital improvements with respect thereto. Bonds may be issued for purposes a provided in this Section. For the purposes of this Section, "capital improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith. B. The monies deposited pursuant to this Section in the Shreveport-Bossier City Visitor Enterprise Fund shall be subject to an annual appropriation by the legislature. The monies in the fund shall be available exclusively for use by the Shreveport-Bossier Convention and Tourist Commission Bureau for the purpose of

Fund	Fund Name	Department /	Statute Citation	FY14 EOB as	Expenditures
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TA2	5		R.S. 47:302.5; R.S. 47:322.19; R.S. 47:332.3		For purposes of this Section, "improvements" shall include acquisition of land and acquisition and construction of buildings for use by the Vernon Convention Facility; other capital improvements in Vernon Parish; and any other costs of improvements, operation, or maintenance in Vernon Parish for recreational facilities, museums, fishing ramps, and parks. Vernon Parish Legislative Community Improvement Fund shall be appropriated, distributed, and used as follows: (1) 20% of the money shall be appropriated to the Vernon Parish Tourist and Recreation Commission to be administered and distributed by the commission to be used for improvements in Vernon Parish as that term is defined in Subsection C of this Section. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. (2) 10% of the money shall be appropriated to the Vernon Parish. Council on Aging, to be distributed equally to each of the senior citizen centers in the parish. Administrative costs or debt service associated with this Subsection shall be no more than 5% of the amount appropriated. The use of any funds distributed under this Paragraph of this Subsection are subject to the approval of a majority of the legislators who represent Vernon Parish. (3) 12% for the operation and maintenance of the arena facility in Vernon Parish in the following appropriations shall be made to the following towns and villages in Vernon Parish in the following manner to be used solely for salary and benefits of law enforcement officers and tourism-related activity: (a) 15% to the Town of Hornbeck. (e) 7% to the Village of Anacoco. (5) The remaining 15% of the money shall be transferred to the Vernon Parish Legislative Improvement Fund.
TA3	Alexandria/Pineville Area Tourism Fund		R.S. 47:302.30; R.S. 47:322.32	\$250,000	The monies in the fund shall be used for tourism promotion in Rapides Parish by the Alexandria/Pineville Area Convention and Visitors Bureau.
TA4	Rapides Parish Economic Development Fund		R.S. 47:302.30; R.S. 47:322.32	\$250,000	The monies in the fund shall be used for economic development purposes in Rapides Parish by the city of Alexandria.
TA5	Natchitoches Parish Visitor Enterprise Fund		R.S. 47:302.10	\$125,000	Monies in the fund shall be available for use by the Natchitoches Parish Tourism Commission to be used for tourism development purposes.
TA6		Sales Tax	R.S. 47:322.33; R.S. 47:332.43		The monies in the fund shall be allocated to the municipalities of Choudrant, Dubach, Simsboro, Grambling, Ruston, and Vienna, which allocation shall be proportionate and shall be based on the population of each municipality to the total population for all such municipalities. Monies allocated under this Section shall be used solely for infrastructure enhancements which support economic development or tourism. Municipalities allocated monies from this fund may combine their monies to achieve local, parish, or regional infrastructure enhancements which support economic development or tourism.
TA7	East Baton Rouge Community Improvement Fund	Sales Tax Dedications	R.S. 47:302.29		50% of the monies in the fund shall be used for urban mass transit in EBR Parish and 50% of the monies in the fund shall be used for the Research Park Corporation domiciled in EBR Parish. The funds allocated herein for urban mass transit shall not be used to displace, replace, or supplant funds previously appropriated or otherwise used for this purpose.

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TA8	East Baton Rouge Parish Enhancement Fund	Sales Tax Dedications	R.S. 47:322.9	\$1,165,000	\$100,000of the monies in the fund shall be available annually for use exclusively for urban mass transit purposes in EBR Parish. The funds allocated herein for urban mass transit shall not be used to displace, replace, or supplant funds previously appropriated or otherwise used for this purpose. \$100,000 of the monies in the fund shall annually be available for use by the BR Sports Foundation; however, no funds so allocated shall be used to pay the salary or related benefits of the executive director. The remainder of the monies in the fund shall be available annually for use by the Riverside Centroplex Arena and Exhibition Center. For purposes of this Section, "urban mass transit purposes" shall include operation and maintenance expenses related to urban mass transit. "Urban mass transit purposes of this Section, "capital expenditures" shall mean expenditures for acquiring lands, buildings, equipment, and vehicles or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.
TA9	Washington Parish Tourist Commission Fund	Sales Tax Dedications	R.S. 47:332.8	\$70,000	Shall be used exclusively for infrastructure and park projects in Washington Parish.
TB0	Grand Isle Tourist Commission Account	Sales Tax Dedications	R.S. 47:322.34; R.S. 47:332.1		The monies in the Town of Grand Isle Tourist Commission Enterprise Account shall be subject to an annual appropriation by the legislature. The monies in the account shall be utilized exclusively for tourism development purposes and for planning, development, or capital improvements of tourism sites in the town of Grand Isle.
TB1	Town of Grand Isle Tourist Commission Enterprise Account	Sales Tax Dedications	R.S. 47:322.34		The monies in the account shall be utilized exclusively for tourism development purposes and for planning, development, or capital improvements of tourism sites in the city of Gretna.
TB2	Lake Charles Civic Center Fund	Sales Tax Dedications	R.S. 47:322.11; R.S. 47:332.30		The monies in the fund shall be available exclusively for use by the city of Lake Charles for operation, maintenance, and capital improvements for the Lake Charles Civic Center in Calcasieu Parish. The Lake Charles Civic Center Authority may issue bonds payable from a pledge and dedication of the amounts of proceeds of the tax in the Lake Charles Civic Center Fund. However, prior to the issuance of such bonds, the Lake Charles Civic Center Authority shall obtain the approval of a majority of the members of the governing authority of Calcasieu Parish, and the approval, given by majority vote, of each other governing authority which appoints members to the Lake Charles Civic Center Authority. Whenever such bonds are issued, the legislature shall annually appropriate, to the extent of deposits in the fund, monies sufficient to pay the principal, interest, and premium, if any, due on the bonds each year. If the legislature, after a diligent and good faith effort, fails to appropriate sufficient monies to pay the principal, interest, and premium, if any, due to holders of the bonds issued, nor shall the state be in any way obligated for any payments due to holders of the bonds issued under the provisions of this Section.
TB4	River Parishes Convention Tourism and Visitor Commission Fund	Sales Tax Dedications	R.S. 47:322.15	\$200,000	The monies in the fund shall be available exclusively for use by the River Parishes Convention, Tourist, and Visitors Commission.
TB5	St. Francisville Economic Development Fund	Sales Tax Dedications	R.S. 47:302.46; R.S. 47:322.26; R.S. 47:332.41	\$115,000	The monies in the fund shall be utilized by the town of St. Francisville exclusively for economic development and tourism-related expenses in West Feliciana Parish, fifty-two percent of which shall be used for that area outside the town of St. Francisville and forty-eight percent of which shall be used for that area within the town of St. Francisville.

Fund	Fund Name	Department /	Statute Citation	FY14 EOB as	Expenditures
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TB6	Tangipahoa Parish Economic	Sales Tax Dedications	R.S. 47:322.5	\$100,000	The monies in the fund shall be utilized exclusively for economic development in Tangipahoa Parish.
TB7	Development Fund Washington Parish Infrastructure	Sales Tax	R.S. 47:332.8	¢105.000	Monies in the fund shall be used exclusively for infrastructure and park projects in Washington
107	and Park Fund	Dedications	N.S. 47.332.0	\$105,000	Parish.
TB8	Pineville Economic Development	Sales Tax	R.S. 47:302.30;	\$125,000	The monies in the fund shall be used for economic development in the city of Pineville.
100	Fund	Dedications	R.S. 47:322.32	ψ120,000	
TB9	Washington Parish Economic	Sales Tax	R.S. 47:322.6	\$35,000	The monies in the fund shall be utilized exclusively for economic development and tourism in
103		Dedications	11.0. 47.322.0		Washington Parish.
TC0	Terrebonne Parish Visitor	Sales Tax	R.S. 47:322.24;		The monies in the fund shall be available exclusively for use by the Houma Area Convention and
	Enterprise Fund	Dedications	R.S. 332.39		Visitors Bureau to fund the development of tourism and other economic growth projects within the parish of Terrebonne.
TC1	Bastrop Municipal Center Fund	Sales Tax	R.S. 47:322.17;		The monies in the fund shall be available exclusively for use by the city of Bastrop for operations,
_		Dedications	R.S. 332.34		maintenance, renovations, and repairs to the Municipal Center.
TC2	Rapides Parish Coliseum Fund	Sales Tax	R.S. 47:322.32	\$75,000	The monies in the fund shall be used by the governing authority of Rapides Parish solely and
		Dedications			exclusively for expenses for and associated with the Rapides Parish Coliseum.
TC3	Madison Parish Visitor Enterprise	Sales Tax	R.S. 47:302.4; R.S.	\$51,246	Subject to appropriation by the Legislature.
	Fund	Dedications	47:322.18		
TC4	Natchitoches Historical District	Sales Tax	R.S. 47:302.10;		Monies in the fund shall be available exclusively for use by the Natchitoches Historic District
	Development Fund	Dedications	R.S. 47:322.13;		Development Commission, hereinafter "commission", which is created by R.S. 25:791. Such
			R.S. 47:332.5		monies shall be used solely by the commission for the planning and development of the
					Natchitoches Historic District in the downtown area of the city of Natchitoches, as provided in R.S.
					25:791, and for the administration and operation of the commission.
TC5	Baker Economic Development	Sales Tax	R.S. 47:302.50;		The monies in the fund shall be utilized for such economic development purposes as may be
	Fund	Dedications	R.S. 47:322.42;		authorized by the governing authority of the city of Baker.
TC7	Ernest N. Morial Convention Center	Sales Tax	R.S. 47:332.48 R.S. 47:322.38	¢0,000,000	The menics is the fund shall be expressioned and used to provide funds for the project and shall
107	Phase IV Expansion Project Fund	Dedications	R.S. 47:322.38		The monies in the fund shall be appropriated and used to provide funds for the project and shall be administered by the Ernest N. Morial - New Orleans Exhibition Hall Authority. \$2.0 million goes
	Phase IV Expansion Project Pullu	Dedications			to pay Bond Debt and comes out of the Sports Franchise Fund.
TC8	New Orleans Sports Franchise	Louisiana Stadium	R S 47:322 38		The monies in the fund shall be appropriated and distributed each fiscal year to the La Stadium
100	Fund	and Exposition	11.0. 47.322.30		and Exposition District for use only to fund contractual obligations of the state to any NFL or NBA
		District			franchise located in Orleans Parish. Such obligations shall be "expenses of the operations and
					maintenance of both the district and the properties" for the purpose of the use of all revenues,
					from whatever source, derived by the district. However, the team practice facility or corporate
					headquarters for a NFL franchise may be located elsewhere in the state of La.
TC9	Lafourche Parish Association for	Sales Tax	R.S. 47:322.46;	\$00.000	Monies appropriated from the fund shall be available for use by the Lafourche Parish Association
103	Retarded Citizens (ARC) Training	Dedications	R.S. 47:332.52		for Retarded Citizens (ARC) for services including but not limited to professional services and
	and Development Fund				adult habilitation.
TD0	Vernon Parish Legislative	Sales Tax	R.S. 47:302.54		Shall be available exclusively to the Vernon Parish Police Jury for projects in Vernon Parish as
	Improvement Fund No. 2	Dedications			determined by the Vernon Parish Legislative Community Improvement Board as created by R.S.
					47:302.5(D).

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V02	Drug Abuse Education and Treatment Fund	Louisiana Commission on Law Enforcement	R.S. 15:1224	\$275,000	The monies available in the fund shall be used exclusively by the Louisiana Commission on Law Enforcement to administer a grant program to assist local public and private nonprofit agencies involved in drug abuse prevention and treatment in developing drug abuse and treatment programs. In addition, the commission shall allocate from the fund such monies as are necessary in administering this grant program.
V20	Louisiana Manufactured Housing Commission Fund	Office of State Fire Marshal	R.S. 51:911.28	\$200,000	Use solely for the purposes of the activities of the commission.
V25	Overcollections Fund	Various State Agencies	R.S. 39:100.21	\$419,108,607	For any purpose
V26	Energy Performance Contract Fund		R.S. 39:1496.1(E)(3)(c)	\$395,820	The monies in the fund shall be used only to fund the requirements of this Section and the rules promulgated pursuant thereto - to provide for the cost of the evaluation, review, approval, oversight, and performance audits of performance-based energy efficiency contracts.
V29	State Emergency Response Fund	Division of Administration	R.S. 39:100.31	\$1,000,000	Monies in the fund shall be appropriated and used to provide a source of funds to pay expenses incurred as a result of activities associated with the preparation for and response to an emergency or declared disaster. The expenditure for such a purpose from another source may be eligible to be repaid from the fund if the using agency has certified the necessity of such action to the commissioner of administration. Monies in the fund may also be utilized to provide bridge funding in anticipation of reimbursements from the federal government or other source. Any reimbursement received for expenses paid from the fund shall be returned to and deposited into the fund. Transfers of monies from the fund may be made from one agency to another prior to obtaining approval by the Joint Legislative Committee on the Budget in the event of an emergency and if certified by the commissioner of administration to the welfare and safety of the state and its citizens. The Joint Legislative Committee on the Budget shall be notified in writing of such declaration and shall meet to consider such action, but if it is found by the committee that such funds were not needed for an emergency expenditure, such approval may be withdrawn and any balance remaining shall not be expended. Monies in the fund may also be transferred to the FEMA Reimbursement Fund by the commissioner of administration with the approval of the Joint Legislative Committee on the Budget.
V30	LA Interoperability Communications Fund	Office of Homeland Security & Emergency Prep	R.S. 39:100.41	\$8,284,945	To establish, design, develop, acquire, construct, administer, operate, and maintain an interoperability communications system within the state to serve state and local emergency and first responders and to meet National Incident Management System (NIMS) communication requirements.
V31	Louisiana Public Defender Fund	Louisiana Public Defender Board	R.S. 15:167	\$32,493,268	To be used solely and exclusively to provide for the implementation of the La. Public Defender Act and the program.
V33	Louisiana Stadium and Exposition District License Plate Fund	and Exposition District	R.S. 47:463.149		First to pay principal and interest on any debt on state debt issued to fund improvements to the Louisiana Superdome and second to pay any operating expenses of the Louisiana Stadium and Exposition District.
W02	Seafood Promotion and Marketing Fund	Wildlife and Fisheries and Culture, Recreation and Tourism, Office of the Secretary	R.S. 56:10	\$565,770	These funds are to be used to finance the functions and duties of Seafood Promotion and Marketing Board relating to the promotion and marketing of seafood in amounts appropriated yearly to the Department of Wildlife and Fisheries for use by the board.

Fund	Fund Name	Department /	Statute Citation	FY14 EOB as	Expenditures
Code		Agency		of 10/1/13	
W03	Marketing Fund	Office of Wildlife	R.S. 56:266		The monies made available by the legislature from the fund as provided in this Section or from any other source shall be used solely for the programs, purposes, and specific goals enumerated in this Section. [R.S. 56:266(B) has goals that are related to educating the public regarding the need for trapping as a sound wildlife management tool and for education, marketing, etc. related to the fur industry.]
W08	LA Duck License Stamp and Print Fund	Wildlife and Fisheries	R.S. 56:10	\$814,675	The monies in this fund shall be used solely for the programs and purposes associated with the Louisiana Duck Licenses, Stamp, and Print Program in the amounts appropriated each year to the department by the legislature; To conserve, restore, and enhance migratory waterfowl habitat by acquiring land, undertaking projects, protecting and enhancing coast, and making grants to N. O. American Waterfowl Habitat Conservation Plan; for administrative costs of the fund.\
W09	Louisiana Alligator Resource Fund	Wildlife and Fisheries	R.S. 56:279	\$1,895,307	Uses of the fund are subject to legislative appropriation and include (1) salaries and financial support for specified positions within the Fur and Refuge Division of Wildlife and Fisheries; (2) assisting with funding for enforcement activities related to alligator farming; (3) assisting with funding marketing programs recommended by the La Fur and Alligator Advisory Council; (4) funding research related to alligator conservation and enhancement of commercial alligator industry; (5) assisting with funding management of alligator population.
W11	Natural Heritage Account	Office of Wildlife	R.S. 56:10; R.S. 56:1832	\$66,900	To support the functions of the Louisiana Natural Heritage Program.
W15	Louisiana Help Our Wildlife Fund	Office of the Secretary	R.S. 56:70.3		The funds may be used for the rewards for information leading to the arrest and conviction of poachers and litters, promotional and educational campaign to inform the general public on: a) the harm and danger of poaching and littering; b) toll free telephone numbers; c) all expenses necessary to implement the provisions of this Subpart.
W16	Louisiana Wild Turkey Stamp Fund	Office of Wildlife	R.S. 56:164; R.S. 56:10	\$71,125	The funds will be used to acquire land in Louisiana which have the primary and direct purpose of conserving, restoring, and enhancing wild turkey habitat.
W18	Oyster Development Fund	Office of the Secretary	R.S. 56:10	\$306,750	All expenditures and allocation of funds from this account shall be administered jointly by the Louisiana Seafood Promotion and Marketing Board and the Louisiana Oyster Task Force.
W20	Conservation Waterfowl Account	Office of Wildlife	R.S. 56:10 (B)(8)	\$85,000	For the purpose of conserving, restoring, and enhancing migratory waterfowl habitat in La.
W22	- 1 - 3 - 4	Office of the Secretary	R.S. 56:10	\$95,000	To be used for the development of markets and creation of marketing strategies for the development and market expansion for Louisiana shrimp. All expenditures and allocation of funds from this account shall be administered by the Louisiana Seafood and Marketing Board.
W23	Conservation of the Black Bear Account	Office of Wildlife	R.S. 56:10; R.S. 47:463.45	\$251,723	Conserving, restoring, and enhancing black bear habitat in Louisiana.
W24	ConservationQuail Account	Office of Wildlife	R.S. 56:10; R.S. 47:463.46	\$24,700	For the purpose of conserving, restoring, and enhancing quail habitat in Louisiana.
W26	ConservationWhite Tail Deer Account	Office of Wildlife	R.S. 47:463.86; R.S. 56:10	\$32,300	The funds in this account shall be used solely for programs pertaining to the white tail deer in Louisiana.
W27	Aquatic Plant Control Fund	Office of Fisheries	R.S. 56:10.1; R.S. 47:462(B)(2)(c)	\$500,000	To fund the aquatic plant control program and to fund cooperative research and public education efforts by the department and the LSU Agricultural Center relative to aquatic weed control and eradication.

Fund Code	Fund Name	Department / Agency	Statute Citation	FY14 EOB as of 10/1/13	Expenditures
Code		Agency		0110/1/13	
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W28	Public Oyster Seed Ground Development Account		R.S. 56:434.1		Shall be used solely to enhance the state's public oyster seed grounds through siting, designing, permitting, constructing, monitoring, and cultch deposition. (Cultch is material (such as oyster shells) laid down on oyster grounds to furnish points of attachment for the spat and spat is an oyster or similar bivalve mollusk in the larval stage, especially when it settles to the bottom and begins to develop a shell.)
W29	Enforcement Emergency Situation Response Account	Office of the Secretary	R.S. 56:10(B)(12); R.S. 56:40.9	\$145,000	The funds in this account shall be used solely by the enforcement division of the Department of Wildlife and Fisheries for emergency situation preparedness, operations in emergency situations, responses to emergency situations, and emergency search and rescue operations.
W32	White Lake Property Fund	Office of Wildlife	R.S. 56:799.3	\$2,059,265	The monies in the fund shall be used for the operation, maintenance, administration, control, management, or enhancement of the White Lake Property and to enhance the property and to promote its wildlife ecosystem conservation and for education and research purposes associated directly with the property.
W33	Crab Promotion and Marketing Account	Office of the Secretary	R.S. 56:10(B)(1)(e)	\$48,085	The money may be used for the development of markets for crabs and the creation of marketing strategies for the development and market expansion for crabs harvested from LA waters.
W34	Derelict Crab Trap Removal Program Account	Office of Fisheries	R.S. 56:10(B)(13); R.S. 56:302.3(B)(1); R.S. 56:302.3; R.S. 56:305 (B)(2); R.S. 56:305 (C)(1)	\$207,743	The purpose of the fund is to administer and implement the derelict crab trap removal program.
W36	Litter Abatement and Education Account	Wildlife and Fisheries	R.S. 56:10; RS 30:2532	\$966,508	The funds received from donations and local and private appropriations shall be used for expenses above and beyond the normal operating expenses of the section and shall not be considered by the division of administration when making annual budgets for the operating expenses of the section.
W37	MC Davis Conservation Fund	Office of Wildlife	R.S. 56:799	\$120,000	The monies in the fund shall be available only for the preservation, acquisition, administration, management, operation, enhancement, and development of the forested wetlands in the Maurepas Swamp, Joyce, and Manchac Wildlife Management Areas, including the MC Davis Property, or for the activities conducted thereon.
Y01	Motor Carrier Regulation Fund	Public Service Commission	R.S. 45:169.1		The monies in the carrier fund shall be used to defray the cost of regulation of the intrastate motor carrier industry, specifically by the transportation division of the Public Service Commission. Monies in the carrier fund shall be available to increase manpower and physical support for regulation of the intrastate motor carrier industry.
Y03	Utility & Carrier Inspection/Supervision Fund	Public Service Commission	R.S. 45:1177; R.S. 45:1177 (A)(2)	\$8,799,117	The monies in this fund shall be used solely for the expenses of the operations of the (Public Service) commission.
Y04	Telephonic Solicitation Relief Fund	Public Service Commission	R.S. 45:844.14(A)(4)(a)	\$254,040	The monies in the fund shall be used solely and exclusively for implementation, administration, and enforcement of the "Do Not Call' listing.