

LaFourche PARISH DISTRICT
LaFourche PARISH POLICE JURY
Cloutierville Louisiana

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General Purpose Financial Statements
 As of and for the Year Ended Dec. 31, 192002
 With Supplemental Information Schedules

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

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

December 31, 2003
(Date)

Office of Legislative Auditor
Attention: Ms. Suzanne Elliot
1808 North Third
P.O. Box 94387
Baton Rouge, LA 70804-9387

Dear Ms. Elliot:

In accordance with Louisiana Revised Statute 24:214, enclosed are the annual financial statements for the LAFAYETTE Parish ~~Drainage District~~ of and for the fiscal year ended December 31, 2003. The report includes all funds under the control and oversight of the district (if any exist). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (if any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

[The following should be added for coroners, registrars of voters, levee districts and drainage districts]

Louisiana Revised Statutes 42:283-286 require [coroners, registrars of voters, levee districts, drainage districts] to file financial reports with the parish police jury (council) and clerk of court. The LAFAYETTE Parish [coroner, registrar of voters, levee district, drainage district] has complied with these reporting requirements. These financial reports were submitted to the LAFAYETTE Parish Police Jury and LAFAYETTE Parish Clerk of Court and included expenditures made by the [coroner's registrar of voters', levee district's, drainage district's] office for the year ended December 31, 2003 classified under the following headings: (1) salary of officials; (2) salaries of deputies and other employees; (3) office supplies and furnishings; and (4) other expenditures.

In addition to the above, the names of all officials and employees, including their salary or compensation paid during the fiscal year was reported to the parish police jury and clerk of court.

Sincerely,

Dorothy Lablanc
Clerk

Enclosure

Lafayette Parish Drainage District
Parish of Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(A)(3)(C).

AFFIDAVANT

Personally came and appeared before the undersigned authority, Danny LeBlanc (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Lafayette Parish Drainage District as of December 31 2003 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

in addition, Danny LeBlanc (name), who, duly sworn, deposes and says that the Lafayette Parish Drainage District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31 2003 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Danny LeBlanc
Signature

Sworn to and subscribed before me, this 11th day of March, 2004



[Signature]
NOTARY PUBLIC

Office

Address

Telephone No.

Danny LeBlanc
316 Bayou Lake Rd
Kenner LA 70146
(866) 533-2487

LA SOUTHERN PARISH DISTRICT
LA SOUTHERN PARISH POLICE JURY
PRICED, INC., LEVINESS
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, Dec. 31, 1983

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (REGULARS ONLY)
	GENERAL FUND	SEWER SERVICE FUND	GENERAL ASSETS	LONG-TERM DEBT (LIABILITIES)	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	_____	_____	_____	_____	_____
Investments	_____	_____	_____	_____	_____
Receivables	_____	_____	_____	_____	_____
Other assets	_____	_____	_____	_____	_____
Land, buildings, and equipment	_____	_____	_____	_____	_____
Other notes:					
amount available for debt service fund	_____	_____	_____	_____	_____
amount held in trust for retirement of general long term obligations	_____	_____	_____	_____	_____
TOTAL ASSETS AND OTHER DEBITS	0	0	0	0	0
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Cash overpaid	_____	_____	_____	_____	_____
Accounts payable	_____	_____	_____	_____	_____
Fixed obligations and other long-term payable	_____	_____	_____	_____	_____
Salaries and wages payable	_____	_____	_____	_____	_____
Retained funds and interest payable	_____	_____	_____	_____	_____
Bonds payable	_____	_____	_____	_____	_____
Other liabilities	_____	_____	_____	_____	_____
Total Liabilities	_____	_____	_____	_____	_____
Equity and Other Credits:					
Investment in general fund assets	_____	_____	_____	_____	_____
Fund balances:					
Reserved for debt service	_____	_____	_____	_____	_____
Reserved for _____	_____	_____	_____	_____	_____
Designated for _____	_____	_____	_____	_____	_____
Unreserved - undesignated	_____	_____	_____	_____	_____
Total Equity and Other Credits	_____	_____	_____	_____	_____
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	_____	_____	_____	_____	_____

The accompanying notes are an integral part of this statement.

Jefferson PARISH Police DISTRICT
Jefferson PARISH POLICE JURY
Jefferson, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 192003

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Ad valorem taxes	\$ 32,995		\$ 32,995
Intergovernmental revenues:			
Parish police jury grants	0		0
Federal grants	0		0
State revenue sharing (net)	7,425		7,425
Other	93		93
Interest earnings	439		439
Other revenues:			
Total revenues	\$ 42,992		\$ 42,992
EXPENDITURES			
Salaries and related benefits	16,800		16,800
Compensation paid board members	0		0
Legal and accounting	0		0
Insurance	13,221		13,221
Office supplies	1,563		1,563
Repairs and maintenance	1,438		1,438
Utilities	309		309
Capital outlay	0		0
Debt service	0		0
Other	0		0
Total expenditures	\$ 34,136		\$ 34,136
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 8,856		\$ 8,856
OTHER FINANCING SOURCES (Uses)			
	0		0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 8,856		\$ 8,856
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	76,421		76,421
FUND BALANCES (Deficit) AT END OF YEAR	\$ 85,277		\$ 85,277

The accompanying notes are an integral part of this statement.

Lafourche Parish District
Lafourche Parish Police Jury
 Bogalusa, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Budget
 (GAAP Non-GAAP Basis) and Actual
 For the Year Ended Dec 31, or 2013

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
<u>AD VALOREM</u>	<u>1,315,000</u>	<u>1,529,967</u>	<u>214,967</u>
<u>STATE REVENUE</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>INTEREST</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total revenues	1,315,000	1,529,967	214,967
EXPENDITURES			
<u>CONTRACT LABOR</u>	<u>1,600</u>	<u>1,600</u>	<u>0</u>
<u>ADULTS & CHILD</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<u>UTILITIES</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>INSURANCE</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OPERATING SUPPL</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<u>LEGAL & CONSULT</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>OTHER</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	14,100	14,100	0
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	1,300,900	1,515,867	214,967
OTHER FINANCING SOURCES (Uses)			
	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	0	0	0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,300,900	1,515,867	214,967
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	76,431	76,431	0
FUND BALANCE (Deficit) AT END OF YEAR	1,377,331	1,592,298	214,967

The accompanying notes are an integral part of this statement.

LaBouche PARISH POLICE DISTRICT
LaBouche PARISH POLICE JURY
Beauregard, Louisiana

Notes to the Financial Statements
As of and for the Year Ended Dec. 31, 11, 2003

INTRODUCTION *SEE Attached "A"*

[Include specific information about the district, such as:

1. How the district was created, including making reference to the specific Louisiana Revised Statutes, if applicable.
2. The purpose of the district.
3. Number of board members, how appointed, and whether they are compensated.
4. Geographic location and size of the district.
5. The population of the district or the number of people served.
6. Number of employees or an explanation if there are no employees.
7. Quantitative information about the district's operations (number of and type of facilities maintained, approximate number of miles of canals maintained for drainage, etc.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the LaBouche Parish Police District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The district is a component unit of the LaBouche Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities.

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

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include (include those funds included in the accompanying statements):

1. General Fund—the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. Debt Service Fund—accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
3. Capital Projects Fund—accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

~~Louisiana~~ PARISH DISTRICT
~~Louisiana~~ PARISH POLICE JURY
MONROE, Louisiana
Notes to the Financial Statements (Continued)

Revenues *SEE ATTACHED "B"*

(This space should be used to describe when various revenues are reported. Specifically, ad valorem taxes, grants, and any other material revenues should be described.)

Expenditures *SEE ATTACHED "C"*

(This space should be used to describe when various expenditures are reported. Specifically, salaries, major expenditures, and principal and interest on long-term debt should be described.)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/uses) are accounted for as other financing sources (uses). (Also, include when recorded.)

B. BUDGETS *SEE ATTACHED "D"*

The district uses the following budget practices:

(This space should be used to describe the district's budget practices. The contents should include the following:

1. The budgetary calendar (specific dates or time frame for (a) when the budget is published in the official journal and made available for public inspection; (b) when the public hearing for the proposed budget was held; and (c) when the budget was adopted).
2. Whether or not appropriations (unexpended budget balances) lapse at year-end.
3. Procedures relative to outstanding encumbrances.
4. Basis of preparing and reporting the budgets and those funds not budgeted, and those components excluded from the budget comparison.
5. The level of administrative authority to make changes or amendments within various budget classifications. Also, disclose if amendments have been made to the original budget and if all amendments are reflected in the budget comparison.

There should be a reconciliation of any non-GAAP budget amounts on Statement C to the amounts on Statement B, using the excess of revenues and other sources over expenditures and other uses as the basis of the reconciliation.

F. ENCUMBRANCES

(Describe the district's use of encumbrance accounting.)

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. (Include the district's established policy concerning which short-term, highly liquid investments it will treat as cash equivalents. For example, cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less.) Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2665 and the district's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

(GASB) Statement No. 31 requires the following disclosures:

1. The methods and significant assumptions used to estimate the fair value of investments, if that fair value is based on other than quoted market prices.
2. The policy for determining which investments, if any, are reported at amortized cost.
3. For any investments in external investment pools that are not SEC-registered, a brief description of any regulatory oversight for the pool and whether the fair value of the position in the pool is the same as the value of the pool shares.
4. Any involuntary participation in an external investment pool.
5. If an entity cannot obtain information from a pool sponsor to allow it to determine the fair value of its investment in the pool, the methods used

and significant assumptions made in determining that fair value and the reasons for having had to make such an estimate.

8. Any income from investments associated with one fund that is assigned to another fund.

GASB Statement No. 31 requires the district to report investments at fair value in the balance sheet, except as follows:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.
2. The district may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity of less than one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations. Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

You should refer to GASB Statement No. 31 for guidance relating to the reporting and disclosures of investments and investment income.]

I. INVENTORIES

Inventories are valued at the lower of cost or market (specify any other method of valuation). Inventories consist of expendable supplies held for consumption (or explain if other than expendable supplies). Expenditures are recognized when the items are purchased (or consumed). Inventories at year-end are equally offset by fund balance reserves (if in the purchase method).

J. PREPAID ITEMS

(Describe the district's policy for prepaid items.)

K. FIXED ASSETS

Fixed assets are recorded at expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not (are) capitalized. Interest costs incurred during construction are (are not) capitalized (or construction period interest is immaterial and is not capitalized). No depreciation has been provided in general fixed assets. All fixed assets are valued at historical cost or estimated cost (the extent to which fixed assets costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation).

L. COMPENSATED ABSENCES

The district has the following policy relating to vacation and sick leave:

(If the district does not have a formal leave policy or the leave policy does not provide for the accumulation and vesting of leave, the notes should so state.)

The district's recognition and measurement criteria for compensated absences follow:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Lafayette PARISH DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

Only the current portion of the liability for compensated absences should be reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability should be reported in the general long-term obligations account group.

M. LONG-TERM OBLIGATIONS

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

N. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

O. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Lafayette PARISH Police DISTRICT
Lafayette PARISH POLICE JURY
PO BOX 1001, Louisiana
 Notes to the Financial Statements (Continued)

2. LEVIED TAXES *SEE ATT. E for Resolutions*

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
_____	_____	_____
_____	_____	_____

The following are the principal taxpayers for the parish and related ad valorem tax revenue for the district: (Include those taxpayers whose percentage of total assessed valuation is 5% and greater)

Taxpayer	Type of Business	Assessed Valuation	% of Total Assessed Valuation	Ad Valorem Tax Revenue for District
_____	_____	\$ _____	_____%	\$ _____
_____	_____	_____	_____%	_____
_____	_____	_____	_____%	_____
_____	_____	_____	_____%	_____
_____	_____	_____	_____%	_____
_____	_____	_____	_____%	_____
_____	_____	_____	_____%	_____
Total		\$ _____	_____%	\$ _____

3. FUND DEFICITS

(Identify any fund deficits and give management's response for elimination of the deficits.)

4. CASH AND CASH EQUIVALENTS

At December 31, 19____, the district has cash and cash equivalents (book balances) totaling \$_____ as follows:

Fourth PARISH DISTRICT
Fourth PARISH POLICE JURY
MONROE, Louisiana
 Notes to the Financial Statements (Continued)

Demand deposits	\$ -0-
Interest-bearing demand deposits - <i>checking</i>	_____
Time deposits - <i>Certificates of Dep-</i>	_____
Other	\$ -0-
Total	\$ _____

See Att. F

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 19__, the district has \$_____ in deposits (collected bank balances). These deposits are secured from risk by \$_____ of federal deposit insurance and \$_____ of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). (If deposits are not fully secured, add the following: The remaining balance of \$_____ is not secured by the pledge of securities and is a violation of state law.)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 36:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

8. INVESTMENTS

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the district or its agent in the district's name
2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the district's name
3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the district's name

Lafayette PARISH Delcambre DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

At fiscal year-end, the district's investment balances were as follows:

Type of Investment	Category			Carrying Amount			Total Carrying Amount
	1	2	3	Fair Value	Authorized Cost	Cost	
_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	_____	_____	_____	_____
Investments not subject to categorization:							
Deferred compensation plan				_____			_____
External investment pool				_____			_____
Total investments				\$ _____	\$ _____	\$ _____	\$ _____

[For an illustration of how to calculate, display, and disclose the increase or decrease in the fair value of investments, refer to Appendix C of GASB Statement No. 31.]

(This disclosure should acknowledge any violation of the state's investment laws or the district's investment policy.)

6. RECEIVABLES

The following is a summary of receivables at December 31, 2008.

Class of Receivable	General Fund	Debt Service Fund	Total
	Advances taxes	\$ <u>3,073</u>	\$ <u>0</u>
Accounts <u>STATE</u> Receivable	<u>740</u>	_____	<u>740</u>
over <u>Police Jury</u> <u>State</u> Receivable	<u>459</u>	_____	<u>459</u>
Total	\$ <u>4,272</u>	\$ _____	\$ <u>4,272</u>

(There should be a discussion of bad debt accounting and write-off policy.)

Lafayette PARISH INDIAN LAKE DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

7. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1980	Additions	Deletions	Balance December 31, 1980
Land	<u>1,510.00</u>	<u> </u>	<u> </u>	<u>1,510.00</u>
Buildings	<u>24,017</u>	<u> </u>	<u> </u>	<u>24,017</u>
Improvements other than buildings	<u>0</u>	<u> </u>	<u> </u>	<u>0</u>
Equipment and furniture	<u>141,959</u>	<u> </u>	<u> </u>	<u>141,959</u>
Other asset classes	<u>0</u>	<u> </u>	<u> </u>	<u>0</u>
Total	<u>167,486</u>	<u> </u>	<u> </u>	<u>167,486</u>

8. PENSION PLAN *N/A*

(Disclosures should comply with GASB Statement No. 27. If the district is a member of the Parochial Employees' Retirement System of Louisiana, the following should be used.)

Plan Description. Substantially all employees of the _____ Parish _____ District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. [All employees of the district are members of (Plan A) (Plan B).] [or Some employees of the district are members of Plan A and some are members of Plan B.]

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. [Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 7% of their average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980.] [Under Plan B, employees who retire at or after age 60 with at least 10 years of creditable service or at or after age 55 with at least 25 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 50, with the basic benefit reduced 3% for each year retirement precedes age 60. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100% of

Lafayette PARISH Delcadeville DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

final average salary or 370 multiplied by total years of creditable service.) Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees' Retirement System, Post Office Box 14818, Baton Rouge, Louisiana 70805-4818, or by calling (504) 538-1301.

Funding Policy. [Under Plan A, members are required by state statute to contribute 0.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 5.5% of annual covered payroll.] [Under Plan B, members are required by state statute to contribute 2.0% of their annual covered salary in excess of \$1,200 and the district is required to contribute at an actuarially determined rate. The current rate is 2.50% of annual covered payroll.] Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax duties are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. [The district's contributions to the System under Plan A for the years ending December 31, 1995, 1997, and 1999, were \$_____, \$_____, and \$_____, respectively, equal to the required contributions for each year.] [The district's contributions to the System under Plan B for the years ending December 31, 1995, 1997, and 1999, were \$_____, \$_____, and \$_____, respectively, equal to the required contributions for each year.] (If the required contributions and the actual amount contributed do not equal, disclose the required contribution in dollars and the percentage of that amount contributed for the current year and each of the two preceding years.)

B. OTHER POSTEMPLOYMENT BENEFITS *N/A*

[GASB Statement No. 12 requires, as a minimum, the following disclosures if the district provides other postemployment benefits (OPEB). The disclosures may be made separately for one or more types of benefits or in the aggregate for all OPEB provided.

- A. A description of the OPEB provided; employee groups covered; eligibility requirements; and the employer and participant obligations to contribute, quantified in some manner (for example, the approximate percentage of the total obligation to contribute that is borne by the employer and the participants, respectively, or the dollar or percentage contribution rates).

- B. A description of the statutory, contractual, or other authority under which OPEB provisions and obligations to contribute are established.
- C. A descriptive of the accounting and financing or funding policies followed; for example, a statement that the employer's contributions are financed on a pay-as-you-go basis or are advance-funded on an actuarially determined basis. If OPEB are advance-funded on an actuarially determined basis, the employer should also disclose the actuarial cost method and significant actuarial assumptions (including the interest rate and, if applicable, the projected salary increase assumption and the health inflation assumption) used to determine funding requirements, and the method used to value plan assets.
- D. The following expenditures/expense information, depending on how OPEB are financed:
1. If OPEB are financed on a pay-as-you-go basis, the amount of OPEB expenditures/expenses recognized during the period by the employer (net of participant contributions), also disclose the number of participants currently eligible to receive benefits. If expenditures/expenses for OPEB cannot readily be separated from expenditures/expenses for similar types of benefits provided to active employees and their dependents, employers should use reasonable methods to approximate OPEB expenditures/expenses. If a reasonable approximation cannot be made, employers should state that OPEB expenditures/expenses cannot be reasonably estimated.
 2. If OPEB are advance-funded on an actuarially determined basis, the number of active plan participants, the employer's actuarially required and actual contributions for the period (net of participant contributions), the amount of net assets available for OPEB, and the actuarial accrued liability and unfunded actuarial accrued liability for OPEB according to the actuarial cost method in use.
- E. A description (and the dollar effect, if measurable) of any significant matters that affect the comparability of the disclosures with those for the previous period (for example, a change in benefit provisions).
- F. Any additional information that the employer believes will help users assess the nature and magnitude of the cost of the employer's commitment to provide OPEB.]

16. COMPENSATED ABSENCES *N/A*

Lafayette PARISH 201004 DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

At December 31, 19__, employees of the district have accumulated and vested \$_____ of employee leave benefits, which was computed in accordance with GASB Codification Section 090. Of this amount, \$_____ is recorded as an obligation of the General Fund, and \$_____ is recorded within the general long-term obligations account group.

15. **LEASES** *N/A*

The district records (does not record) items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of capital leases at 19__:

Type	Recorded Amount
Buildings	\$_____
Equipment	_____
Other	_____
Total	\$_____

The following is a summary of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of _____, 19__:

Period year:	Buildings	Equipment	Other	Total
19__	\$_____	\$_____	\$_____	\$_____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
Thereafter	_____	_____	_____	_____
Total minimum lease payments	_____	_____	_____	_____
Less amount representing imputed costs	_____	_____	_____	_____
Net minimum lease payments	_____	_____	_____	_____
Less amount representing interest	_____	_____	_____	_____
Present value of net minimum lease payments	\$_____	\$_____	\$_____	\$_____

The district has operating leases of the following nature:

Lafayette PARISH Police DISTRICT
Lafayette PARISH POLICE JURY
Bayou Lafourche Louisiana
Notes to the Financial Statements (Continued)

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

Fiscal year:	Buildings and Office Facilities	Equipment	Total
	_____	_____	_____
18__	_____	_____	_____
19__	_____	_____	_____
20__	_____	_____	_____
21__	_____	_____	_____
22__	_____	_____	_____
total	_____	_____	_____

12. CHANGES IN GENERAL LONG-TERM
OBLIGATIONS: *N/A*

The following is a summary of the long-term obligation transactions during the year:

	Compensated Mortgages	Capital Leases	Bonds Issued	Total
	_____	_____	_____	_____
Long-term obligations payable at _____ 18__	_____	_____	_____	_____
Additions	_____	_____	_____	_____
Deductions	_____	_____	_____	_____
Long-term obligations payable at _____ 19__	_____	_____	_____	_____

General obligation bonds, revenue bonds, certificates of indebtedness, or others, are comprised of the following individual issues (classify by type and amount):

(Include a discussion of each issue as to amount, interest rates, purpose, maturity dates, and installment amounts.)

The annual requirements to amortize all bonds and/or certificates outstanding at _____, 19____, including interest of \$_____, are as follows:

Year/Date	_____	_____	_____	_____	_____	Total
19____	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
Total	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____

13. RELATED PARTY TRANSACTIONS *N/A*

(GASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from which result from related party transactions. List all related party transactions.)

14. RISK MANAGEMENT *N/A*

[Describe the risks of loss to which the district is exposed and the way in which these risks of loss are handled (for example, purchase of commercial insurance, participation in a public entity risk pool, risk retention).]

If the district has significant reductions in insurance coverage from coverage in the prior year, participates in a risk pool, or retains the risk of loss, refer to GASB Codification Section C50 for additional required disclosures.]

15. LITIGATION AND CLAIMS *N/A*

At _____, 19____, the district is involved in litigation or is aware of claims totaling \$_____, which are not covered by insurance. Of this amount, \$_____ is required to be accrued under the provisions of GASB Codification Section C50. Of this amount required to be accrued, \$_____ has been recorded as a liability of the General Fund, and \$_____ has been recorded in the general long-term obligations account group. (Include the legal counsel's opinion as to the ultimate resolution of those remaining amounts.)

Claims and litigation costs of \$_____ were incurred in the current year. Of this amount, \$_____ has been recorded as a current-year expenditure of the General Fund, and

Lafayette PARISH 2014 DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

\$_____ has been recorded in the general long-term obligations account group as an obligation not requiring current resources.

10. **SUBSEQUENT EVENTS** *n/a*

(A reporting government should disclose any material event affecting it that occurs between the close of the fiscal period and issuance of the financial statements.)

11. **ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES** *n/a*

Note to the preparer of the financial statements: GASB Statement 24 requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures or expenses and that the notes to the financial statements disclose the amounts recognized. On-behalf payments include pension plan contributions, employee health and life insurance premiums, and salary supplements or stipends. You should refer to GASB Statement 24 for guidance relating to the recognition and measurement of on-behalf payments for fringe benefits and salaries.)

Certain operating expenditures of the district are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

Lafayette PARISH POLICE DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended Dec. 31, 1998

COMPENSATION PAID BOARD MEMBERS

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. (Include the statute authorizing the compensation, the amounts, if others.)

PRIOR AUDIT FINDINGS

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 2).

CURRENT AUDIT FINDINGS

The corrective action plan for current year audit findings is presented in Schedule 3.

Lafourche PARISH 58310000 DISTRICT
Lafourche PARISH POLICE JURY
Blanchard, Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended December 31, 2009

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
The District Commissioners have elected not to collect any compensation for their services		\$ 0-
Jimmy Gervais -		- 0 -
Danny LeBlanc -		- 0 -
William "Bill" Hill -		<u>- 0 -</u>
Total		<u>\$ 0-</u>

SUPPLEMENTARY INFORMATION

LaSalle PARISH 110111010 DISTRICT
LaSalle P.S. PARISH POLICE JURY
70059, Louisiana

Corrective Action Plan for
 Current Year Audit Findings
 For the Year Ended December 31, 11/2005

Ref. No. ¹	Description of Finding	Corrective Action Plan ²	Name(s) of Contact Person(s) ³	Anticipated Completion Date
Section I - Internal Control and Compliance Material to the Financial Statements				
Section II - Management Letter				

Note: This schedule should be completed at the completion of the audit and include all current audit findings and management letter comments. This includes internal control findings and compliance findings.

If management does not agree with the audit findings or believes corrective action is not required, then the corrective action plan should include an explanation and specific reasons.

- Reference numbers the auditor assigns to the audit finding.
- Management should clearly state the actions taken or date of its intended actions. The actions should be listed in detail.
- Name(s) of contact person(s) responsible for corrective action.

**LAFOURCHE PARISH DRAINAGE DISTRICT NO. TWELVE
SUB-DISTRICTS ONE, TWO & THREE
326 BARRIS STREET
BACELAND, LOUISIANA 70304**

Notes To Financial Statements
Year Ending December, 2000

ATTACHMENT: A (INTRODUCTION)

The Lafourche Parish Drainage District No. 12 was created by the Lafourche Parish Council, as authorized by Louisiana Revised Statute 48:1500-1507. The District is governed by a board of five commissioners who are qualified voters and residents of the District. The commissioners are appointed by and serve at the pleasure of the Council. Louisiana Revised Statute 48:1507 provides that commissioners may receive per diem of \$61 for each meeting of the commission they attend; however, the District's commissioners have elected not to receive any compensation for their services. The board has no full-time employees.

The District is a component unit of the Lafourche Parish Council. The Lafourche Parish Council is financially accountable for the District, because it appoints all members of their governing board and has the ability to impose its will on them.

ATTACHMENT: B (REVENUES)

Revenues are recognized when they become "measurable" at the time of Levy; miscellaneous revenues are recorded as revenues when received in cash by the district or intermediary Collecting Agency because they are not measurable until actually received.

ATTACHMENT: C (EXPENDITORS)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

ATTACHMENT: D (BUDGETS) See Attached for Budget.

LEVIED PROPERTY TAXES: "B"

Property taxes are levied each November 1 on the assessed value listed as of the prior year January 1 for all real property, merchandise, and movable property located in Lafourche Parish. Assessed values are established by the Lafourche Parish Assessors Office and the State Tax Commission as percentage of actual value as specified by Louisiana State Law.

The tax rate for the year ending December 31, 2000, was \$20.00 per \$1000 of assessed valuation on property within each sub-district of Drainage District No. 12 for the purpose of maintaining and operating drainage works within the District.

Each sub-district also receives a \$2.00 per acre of land within the sub-districts. The board of Commissioners authorized this additional property tax upon approval of the property tax payers of the District. The proceeds of the tax shall be used to maintain and preserve the drains and pumps of the District.

See Attached for Resolution on Taxes

"D"

2003 BUDGET							
	ACT. 2001	ACT. 2002	PRO. 2003	NO. ONE	NO. TWO	NO. THREE	BAL. 2003
BEGIN C.D.S	52908	38580	38580	25808	0	5000	38580
BEGIN CHECKING	15648	31487	45921	26203.07	9079.97	18838.35	45921
TOTAL BEGIN	68556	69967	76421	51991.07	9079.97	18838.35	76421
INCOME							
AD VALOREM	30297	38688	38288	8816	1113	18173	38288
STATE REVENUE	7437	7489	7413	5254	1813	3365	7413
INTEREST	2608	1113	1113	764	50	286	1113
OTHER	5888	138	80	50	0	0	80
TOTALS	48230	38233	38094	12964	9878	17734	38094
EXPENSES							
CORT. LABOR	15368	18540	18520	4808	4808	1700	18520
REP. & MAINT.	34094	8583	58080	10908	12808	19500	58080
UTILITIES	171	323	480	480	0	0	480
INSURANCE	1388	1181	1370	348	348	580	1370
OPER. SUPPLIES	828	984	1530	818	818	818	1530
LEGAL & PROF.	0	0	0	0	0	0	0
OTHER	53	0	0	0	0	0	0
TOTALS	51874	24686	79180	34858	17858	27900	79180
ENDING BALANCE	81987	78470	48328	36448.07	508.97	5173.36	48328
END C.D.S	38580	38580	38580	25808	0	5000	38580
END CHECKING	31487	48930	14823	12848.07	908.97	271.34	14823

E 4

**LAFORCHE PARISH DRAINAGE DISTRICT NO. TWELVE
SUB-DISTRICTS ONE, TWO & THREE**

BE IT RESOLVED, that the following millage (s) are hereby levied on the 2003 tax roll on all property subject to taxation by the Lafourche Parish Drainage District Number Twelve:

SUB - DISTRICTS	3000 LEVY
SUB - DISTRICT NO. 1	5000 MILLS 1.50 ACRE
SUB - DISTRICT NO. 2	5000 MILLS 1.50 ACRE
SUB - DISTRICT NO. 3	5000 MILLS 1.50 ACRE

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of Lafourche, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as herein above set forth, upon the assessment roll of said Parish for the year 2003, and to make the collection of the taxes imposed for and on behalf of the District, according to law, and that the tax liens levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and the collection thereof shall be enforceable in the manner provided by law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following vote:

YEAS: Jimmy Germain, Danny LaBlanc

NAYS: None

ABSENT: None

ABSENT: None

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of a resolution adopted at a regular board meeting held on March 26, 2003, at which time a quorum was present and voting.

Franklin, Louisiana, this 26th day of March.



Danny LaBlanc
Secretary

v f 11

Bank Statement
Date 11/11/82
Page 0000000

Statement of Deposits
For 11/11/82

Account No. 11111111
Page 1 of 1

Account: 11111111 - Combined Statement

DATE	DEPOSIT	WITHDRAWAL	INTEREST	BALANCE
11/01/82	12,000.00			12,000.00
11/05/82		1,000.00		11,000.00
11/11/82			100.00	11,100.00
TOTAL	12,000.00	1,000.00	100.00	11,100.00