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COMPONENT UNIT  
FINANCIAL STATEMENTS

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

For the Year Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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

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*Ann T. Hebert*

Certified Public Accountant  
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September 12, 1997

INDEPENDENT AUDITOR'S REPORT

Board of Levee Commissioners of the  
Lafourche Basin Levee District  
State of Louisiana  
Vacherie, Louisiana

I have audited the accompanying component unit financial statements of the Lafourche Basin Levee District, (the District), a component unit of the State of Louisiana, as of June 30, 1997, and for the year then ended, as listed in the foregoing table of contents. These component unit financial statements are the responsibility of the Board of Levee Commissioners. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Basin Levee District at June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated September 12, 1997 on my consideration of Lafourche Basin Levee District's internal control structure and a report dated September 12, 1997 on its compliance with laws and regulations.

Respectfully submitted,

*Ann T. Hebert*

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Board of Levee Commissioners of the  
Lafourche Basin Levee District  
State of Louisiana  
Vacherie, Louisiana

I have audited the component unit financial statements of the Lafourche Basin Levee District, (the District), a component unit of the State of Louisiana, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated September 12, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The Board of Levee Commissioners of the Lafourche Basin Levee District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Board are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide the Board with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with the Board's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the Lafourche Basin Levee District for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by management in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of management, the Board, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Ann J. Hebert*

Thibodaux, Louisiana  
September 12, 1997

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN  
AUDIT OF COMPONENT UNIT FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Levee Commissioners of the  
Lafourche Basin Levee District  
State of Louisiana  
Vacherie, Louisiana

I have audited the component unit financial statements of the Lafourche Basin Levee District, (the District), a component unit of the State of Louisiana, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated September 12, 1997.

I have conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Lafourche Basin Levee District is the responsibility of the District's Board of Levee Commissioners. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Lafourche Basin Levee District's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management, the Board, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Ann J. Hebert*

Thibodaux, Louisiana  
September 12, 1997

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1997

	GENERAL FUND	ACCOUNT GROUPS GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash	219,424	\$ -	\$ -	\$ 219,424
Investments	3,551,068	-	-	3,551,068
Receivables				
Intergovernmental	3,347	-	-	3,347
Other	17,731	-	-	17,731
Installment Sale Receivable	37,500	-	-	37,500
Fixed Assets	-	2,690,927	-	2,690,927
Amount to be provided for retirement of general long-term obligations	-	-	60,762	60,762
<b>TOTAL ASSETS</b>	<b>3,829,070</b>	<b>\$ 2,690,927</b>	<b>\$ 60,762</b>	<b>\$ 6,580,759</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	35,470	\$ -	\$ -	\$ 35,470
Deferred Revenue	37,500	-	-	37,500
Compensated Absences	-	-	60,762	60,762
<b>Total Liabilities</b>	<b>72,970</b>	<b>-</b>	<b>60,762</b>	<b>133,732</b>
<b>Fund Equity</b>				
Investment in general fixed assets	-	2,690,927	-	2,690,927
Reserve for Levee Protection	1,500,000	-	-	1,500,000
Fund balance - unreserved Undesignated	2,256,100	-	-	2,256,100
<b>Total Fund Equity</b>	<b>3,756,100</b>	<b>2,690,927</b>	<b>-</b>	<b>6,447,027</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>3,829,070</b>	<b>\$ 2,690,927</b>	<b>\$ 60,762</b>	<b>\$ 6,580,759</b>

See accompanying notes to financial statements.

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND

For the Year Ended June 30, 1997

**Revenues**

Ad valorem taxes	\$ 2,506,296
Intergovernmental revenues - State Revenue Sharing	91,440
Royalties	292,887
Use of money and property	371,928
Other revenues	24,288
	3,286,839
Total Revenues	3,286,839

**Expenditures**

Personal services	790,410
Related benefits	224,981
Travel	14,105
Contractual services	2,990
Operating services	351,189
Supplies	139,416
Professional services	70,986
Capital outlay	138,396
Other charges	82,340
	1,814,813
Total Expenditures	1,814,813

**Excess of Revenues over Expenditures** 1,472,026

**Other Financing Sources (Uses)**

Sale of Fixed Assets	24,388
Transfer to South Lafourche Levee District	(200,000)
Transfer to St. Charles Parish Council	(65,195)
Transfer to North Lafourche Levee District	-
	(240,807)
Total Other Financing Sources (Uses)	(240,807)

**Excess of Expenditures and Other Uses  
Over Revenues and Other Sources** 1,231,219

Release of Liability 600,000

Fund Balance at Beginning of Year 1,924,881

Fund Balance at End of Year \$ 3,756,100

See accompanying notes to financial statements.



LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND - BUDGETED AND ACTUAL  
For the Year Ended June 30, 1997

	Actual
<b>Revenues</b>	
Ad valorem taxes	\$ 2,506,296
Intergovernmental revenues - State Revenue Sharing	91,440
Royalties	292,887
Use of money and property	371,928
Other revenues	24,288
	3,286,839
<b>Expenditures</b>	
Personal services	790,410
Related benefits	224,981
Travel	14,105
Contractual services	2,990
Operating services	351,189
Supplies	139,416
Professional services	70,986
Capital outlay	138,396
Other charges	82,340
	1,814,813
<b>Excess of Revenues over Expenditures</b>	1,472,026
<b>Other Financing Sources (Uses)</b>	
Sale of Fixed Assets	24,388
Transfer to South Lafourche Levee District	(200,000)
Transfer to St. Charles Parish Council	(65,195)
Transfer to North Lafourche Levee District	-
	(240,807)
<b>Excess of Expenditures and Other Uses Over Revenues and Other Sources</b>	1,231,219
Release of Liability	600,000
Fund Balance at Beginning of Year	1,924,881
Fund Balance at End of Year	\$ 3,756,100

See accompanying notes to financial statements.

Budget	Variance- Favorable (unfavorable)
\$ 2,440,230	66,066
91,323	117
300,000	(7,113)
346,805	25,123
12,035	12,253
3,190,393	96,446
811,575	21,165
218,605	(6,376)
24,850	10,745
3,190	200
312,669	(38,520)
155,150	15,734
80,950	9,964
147,725	9,329
2,875	(79,465)
1,757,589	(57,224)
1,432,804	39,222
24,388	-
(200,000)	-
(340,903)	275,708
-	-
(516,515)	275,708
916,289	314,930
-	600,000
1,924,881	-
\$ 2,841,170	914,930

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lafourche Basin Levee District and its Board of Levee Commissioners were created by Louisiana Revised Statute 38:291 to provide flood protection for those areas within its district. The Lafourche Basin Levee District presently includes all or portions of the following parishes: Ascension, Assumption, Lafourche, St. Charles, St. James, and St. John the Baptist. The Board of Levee Commissioners of the Lafourche Basin Levee District administers the operations and responsibilities of the levee district in accordance with the provisions of Louisiana statutes. Members of the Board of Levee Commissioners are appointed by the governor in accordance with the provision of Louisiana Revised Statute 38:304.

The Lafourche Basin Levee District prepared its financial statements in accordance with the standards issued by the Governmental Accounting Standards Board (GASB).

Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements. The general purpose financial statements are audited by the Louisiana Legislative Auditor.

A. FUND ACCOUNTING

The accounts of the Lafourche Basin Levee District are organized on the basis of a fund (General Fund) and account groups. The General Fund of the levee district is considered a fund of the State of Louisiana. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The General Fund is the general operating fund of the levee district and is used to account for all of its financial statements.

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS

The accounting and reporting treatment applied to property, plant and equipment and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All assets are valued at historical cost.

At June 30, 1997, the levee district had stewardship responsibility for \$2,690,927 in

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. FIXED ASSETS AND LONG-TERM OBLIGATIONS - Continued

general fixed assets valued at historical cost. A summary of changes in general fixed assets is as follows:

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1997
Land	130,227	\$ -	\$ -	\$ 130,227
Buildings	418,163	-	-	418,163
Movable property	2,020,582	138,396	16,441	2,142,537
Total	2,568,972	\$ 138,396	\$ 16,441	\$ 2,690,927

For the year ended June 30, 1997, a vehicle with a cost of \$16,441 was sold for \$16,888.

In accordance with Louisiana Revised Statutes 39:321-332, the levee district has complied with the movable property statutes of the State of Louisiana.

The long-term liability for accumulated unpaid annual benefits (compensated absences) of General Fund employees, which is expected to be financed from governmental funds, is accounted for in the general long-term obligations account group, not in the General Fund. Except for the liability for compensated absences which is \$60,762 at June 30, 1997, there are no long-term liabilities directly attributable to the levee district.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Board of Levee Commissioners of the Lafourche Basin Levee District are maintained on the cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to the modified accrual basis of accounting utilizing the following practices:

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. BASIS OF ACCOUNTING - Continued

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Transfers

Transfers to the South Lafourche Levee District and St. Charles Parish are accounted for as other financing sources (uses).

D. BUDGETARY PRACTICES

The Board of Levee Commissioners of the Lafourche Basin Levee District adopted a budget for the year ended June 30, 1997 for the General Fund in June of 1996 which was amended June 5, 1997.

The Board of Levee Commissioners approves the budget on a functional basis. However, appropriations and/or expenditures are limited only by the amount of the funds available.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year end are reported as reservation of fund balances since they do not constitute expenditures or liabilities. The levee district had no outstanding encumbrances at June 30, 1997.

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. CASH, CASH EQUIVALENTS, AND INVESTMENTS

For financial statement reporting purposes, cash and cash equivalents include cash, demand deposits, and other obligations with a maturity date of ninety days or less from date of original purchase. Under state law the Lafourche Basin Levee District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the levee district may invest in obligations of the United States, time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the State of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

As reflected, the Lafourche Basin Levee District had cash and cash equivalents totaling \$219,424 at June 30, 1997. Cash and cash equivalents are stated at cost, which approximates market. Under state law these deposits 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 pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer. The deposits at June 30, 1997 were secured as follows:

	Cash	Investments or Certificates of Deposit	Total
Amounts on Balance Sheet	<u>\$ 219,424</u>	<u>\$ 3,551,068</u>	<u>\$ 3,770,492</u>
Bank Balances at June 30, 1997			
Insured (FDIC) or collateralized with securities held by the entity or its agent	\$ 144,117	\$ -	\$ 144,117
Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name	87,883	3,551,068	3,638,951
Total	<u>\$ 232,000</u>	<u>\$ 3,551,068</u>	<u>\$ 3,783,068</u>

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. CASH, CASH EQUIVALENTS, AND INVESTMENTS - Continued

Market value of investments in U. S. Agency - FNMA Discount Notes at June 30, 1997 was \$3,572,307.

G. ANNUAL AND SICK LEAVE

Employees of the levee district earn and accumulate annual and sick leave at varied rates, based on their years of service. The amount of annual and sick leave that may be accumulated by each employee is unlimited. Upon termination, an employee is compensated for up to 300 hours of unused annual leave at the employee's hourly rate of pay at the time of termination. Upon retirement, unused annual leave in excess of 300 hours plus unused sick leave is considered in computing the years of service for retirement benefit purposes. The liability for unused annual leave payable at June 30, 1997, is estimated to be \$60,762, which is recorded in the general long-term obligations account group.

H. COMPENSATORY LEAVE

Employees who are considered having non-exempt status according to the guidelines contained in the Fair Labor Standards act may be paid for compensatory leave earned (K-time). Upon termination or transfer an employee will be paid for any time and one-half compensatory leave earned and may or may not be paid for any straight hour for hour compensatory leave earned. Compensation paid will be based on the employee's hourly rate of pay at termination or transfer. There is no accrued compensatory liability at June 30, 1997.

I. TOTAL COLUMN ON BALANCE SHEET - OVERVIEW

The total column on the balance sheet - overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2 - RECEIVABLES

Intergovernmental -

Amounts due from other governmental units at June 30, 1997 consisted of the following:

St. Charles Parish Sheriff	\$	3,321
St. John Parish Sheriff		13
Assumption Parish Sheriff		13
	\$	3,347

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1997

NOTE 3 - INSTALLMENT SALE RECEIVABLE

In July 1993, the levee district entered into an installment sale agreement with Ascension Parish Police Jury. A building with an original cost of \$149,350, was sold to Ascension Parish for \$75,000 with a downpayment of \$7,500 and a balance receivable of \$67,500 to be paid \$7,500 in nine installments due January of each year through the year 2002. The installment sale receivable and corresponding deferred revenue was \$37,500 at June 30, 1997.

NOTE 4 - RETIREMENT SYSTEM

Substantially all employees of the Board of Levee Commissioners of the Lafourche Basin Levee District are members of the social security system. In addition to employee payroll deductions, levee district funds are remitted to match the employee contribution. Aggregate contributions to the social security system are funded through employee and employer contributions which for the year were \$58,901 and \$58,901, respectively. The levee district does not have any liability for employee pension benefits.

NOTE 5 - LITIGATION

The Lafourche Basin Levee District is involved in litigations at June 30, 1997. No liability to the levee district is expected in these matters.

NOTE 6 - TRANSFERS

The Lafourche Basin Levee District and the South Lafourche Basin Levee District have territory within Lafourche Parish. To partially relieve the Board of Levee Commissioners of the Lafourche Basin Levee District of providing protection for the lands in portions of its district (in Lafourche Parish) from tidal overflow and from unusual weather conditions such as hurricanes, Louisiana Revised Statutes provide for annual transfers of \$200,000 from the Board of Levee Commissioners of the Lafourche Basin Levee District to the Board of Commissioners of the South Lafourche Basin Levee District.

Of all taxes collected by the Lafourche Basin Levee District from property located within the parish of Lafourche and St. Charles Parish located west of the Mississippi River, not less than fifty percent of each collection shall be expended for the purposes of levee construction, levee maintenance, and other flood control and drainage works within the parishes or portions of those parishes from which the taxes were collected. These expenditures shall be in cash or in-kind services as determined by the parish governing body and shall be certified as received by the parish's governing body at the end of each fiscal year. The Board of Levee Commissioners transferred \$65,195 and \$200,000 in cash to St. Charles Parish and Lafourche Parish, respectively.

NOTE 7 - RELEASE OF LIABILITY

North Lafourche Levee District had sued the Lafourche Basin Levee District for payment which had amounted to \$600,000. The case has been dismissed and Lafourche Basin Levee District has been released of this liability.



LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1997

NOTE 8 - PER DIEM PAID BOARD MEMBERS

Per diem payments are presented on Schedule 1. The per diem payments are authorized by Louisiana Revised Statute 38:286 and are presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The Board president was paid a salary of \$1,000 per month for a total of \$12,000, in lieu of per diem.

OTHER SUPPLEMENTARY INFORMATION

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANASCHEDULE OF PER DIEM PAID BOARD MEMBERS  
For the Year Ended June 30, 1997

Stanley Folse	\$	600
Hamilton Dantin		2,325
Clifton Arnold		675
Leroy Sullivan, Jr.		1,875
Aubrey Gravois		2,250
Haston Lewis, Sr.		2,550
Terry Ordoyne		2,550
Leonce Carmouche		1,725
Lloyd Becnel		1,875
Joseph Bonadona		1,500
Dudley Webre		1,575
		<hr/>
	\$	19,500

NOTE: Per Diem is paid at the rate of \$75 per meeting with a maximum of 36 meetings per year.