

16. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES *1/1/1*

(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 District DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December, 1956

COMPENSATION PAID BOARD MEMBERS

The 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, et cetera.)

The District Commissioners have elected not to receive any compensation for their services.

Lafayette Parish, Louisiana DISTRICT
Lafayette Parish Police Jury
Bossier, Louisiana

Notes to the Financial Statements (Continued)

Final-average salary or \$70 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 benefit accorded 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 Parochial Employees' Retirement System, Post Office Box 14679, Baton Rouge, Louisiana 70804-0679, or by calling (504) 928-1301.

Funding Policy. [Under Plan A, members are required by state statute to contribute 5.5 percent of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 7.35 percent of annual covered payroll.] [Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,500 and the district is required to contribute at an actuarially determined rate. The current rate is 1.0 percent 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 dollars 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 Louisiana Revised Statute 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, 1993, 1995, and 1994, 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, 1993, 1995, and 1994, 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.]

6. OTHER POSTEMPLOYMENT BENEFITS: *AAA*

[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).

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

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

Year Ending	_____	_____	_____	_____	_____	Total
19____	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
19____	_____	_____	_____	_____	_____	_____
Total	\$_____	\$_____	\$_____	\$_____	\$_____	\$_____

13. RELATED PARTY TRANSACTIONS

(FASB SF 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. LITIGATION AND CLAIMS

At December 31, 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 330. Of the 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 these 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 \$_____ has been recorded in the general long-term obligations account group as an obligation not requiring current resources.

15. SUBSEQUENT EVENTS

(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.)

RESOLUTION NO. 2

BE IT RESOLVED by the DRAINAGE DISTRICT 12, SUBDRAINAGE DISTRICTS 1, 2, & 3 of the Parish of Lafourche, Louisiana, in a public hearing held on July 17, 1936, and conducted in accordance with the open meetings law, the district voted to increase the millage rate(s), but not in excess of the prior year's maximum rate(s), on all taxable property shown on the official assessment roll for the year 1936, and when collected, the revenues from said taxes shall be used only for the specific purposes for which said taxes have been levied; said millage rate(s) are as follows:

	Adjusted Rate	1936 Levy
SUBDRAINAGE #1	18.52 mills	28.25 mills \$2.25/acre
SUBDRAINAGE #2	18.59 mills	28.41 mills \$2.25/acre
SUBDRAINAGE #3	18.23 mills	27.51 mills \$2.58/acre

BE IT FURTHER RESOLVED that the Assessor of the Parish of Lafourche shall extend upon the assessment roll for the year 1936 the taxes herein levied, and the tax collector of said parish shall collect and remit the same to said District in accordance with law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by no less than a two-thirds majority of the total membership of the taxing authority voting in favor as required by Paragraph 68; of Section 22 of Article VII of the 1878 Louisiana Constitution, and Paragraph 68; of Section 1702 of Title 47 of the Louisiana Revised Statutes of 1928, the vote being as follows:

YEAS: 4
 NAYS: 0
 ABSTAINED:
 AGENT: J

CERTIFICATE

I certify that the foregoing is a true and correct copy of a resolution adopted at a meeting held on the 17 day of July, 1936, at which time a quorum was present and voting.

John B. Boudin Louisiana, this 17 day of July, 1936.

Robert Albert President

Lafayette PARISH Police DISTRICT
Lafayette PARISH POLICE JURY
Madison, 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 ^{1/1/24}
 OBLIGATIONS

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

	Compensated Officers	Capital Leases	Bonded Debt	Total
Long-term obligations payable at ____, 18__	\$ _____	\$ _____	\$ _____	\$ _____
Additions	_____	_____	_____	_____
Deletions	_____	_____	_____	_____
Long-term obligations payable at ____, 19__	\$ _____	\$ _____	\$ _____	\$ _____

General obligation bonds, revenue bonds, certificates of indebtedness, et cetera, are comprised of the following individual issues (classified by type and amount):

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

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

Section 050. Of this amount, \$_____ is recorded as an obligation of the General Fund, and \$_____ is recorded within the general long-term obligations account group.

11. LEASES *#/P*

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____:

From year:	Buildings	Equipment	Other	Total
19____	\$_____	\$_____	\$_____	\$_____
19____	_____	_____	_____	_____
19____	_____	_____	_____	_____
19____	_____	_____	_____	_____
19____	_____	_____	_____	_____
Transfer	_____	_____	_____	_____
Total minimum lease payments	_____	_____	_____	_____
Less amount representing executory 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:

RECEIVED
LEON C. JONES, CLERK
57 APR 22 10 50 AM '98

LAFORCHE PARISH DRAINAGE DISTRICT NO. TWELVE
SUB DISTRICTS ONE, TWO & THREE
252 BANGS STREET
SLACKLAND, LOUISIANA 70096

*Notes To Financial Statements
As of and for the Year Ending December, 1998.*

ATTACHMENT : A

The Lafourche Parish Drainage District No. 12 was created by the Lafourche Parish Council, as authorized by Louisiana Revised Statutes 38:1601-1700. 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 38:1607 provides that commissioners may receive a per diem of \$-65 for each meeting of the commission they attend; however, the District's commissioners have elected not to receive any compensation for their services. The District operates and maintains eight pumps housed in four pumping stations. 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"

LA FOUNTAIN PARKS DRAINAGE DISTRICT NO. 11
SUB-DISTRICT ONE, TWO & THREE
1994 BUDGET

	ACT'94	ACT'93	PROF'96	NO.1	NO.2	NO.3
FEDERAL	9473.	11862.	17076.	4995.	3003.	3128.
AD VAL.	2076.	2157.	2187.	639.	487.	1085.
INTEREST	284.	304.	304.	112.	111.	111.
OTHER	2143.	-	-	-	-	-
TOTAL RECP	4980.	12467.	20667.	5746.	3601.	4424.
TOTALS:	13059.	34733.	41343.	10790.	6810.	6948.

DISTRIBUTIONS:

	ACT'94	ACT'93	PROF'96	NO.1	NO.2	NO.3
CONT. LAB.	1800.	1800.	1800.	300.	300.	300.
EQUIPMENT	1142.	1521.	1800.	500.	200.	150.
UTILITIES	20.	20.	30.	30.	-	-
INSURANCE	100.	81.	101.	33.	34.	33.
OP. SUPPLS.	12.	63.	80.	35.	33.	33.
PROF.	300.	150.	-	-	-	-
OTHER:	-	2000.	-	-	-	-
TOTAL DIST.	3074.	5545.	2911.	900.	670.	679.

PREDICTED END OF YEAR BALANCE

END NO. 12	NO.1	NO.2	NO.3
11205.80	4793.00	3041.80	6128.00

- B. A description of the statutory, contractual, or other authority under which OPEB provisions and obligations to contribute are established.
- C. A description of the accounting and financing or funding policies followed; for example, a statement that the employer's contributions are based 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 expenditure/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.)

18. COMPENSATED ABSENCES PA

At December 31, 19 , employees of the district have accumulated and vested \$ of employee leave benefits, which was computed in accordance with GASB Codification

Madisonville PARISH Madisonville DISTRICT
Madisonville PARISH POLICE JURY
Madisonville, Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended December 31, 1996

N/A

NAME	<u>NUMBER</u>	<u>AMOUNT</u>
		0
Total		<u>0</u>

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

GASB Statement No. 10 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. 10 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.

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.]

L. LONG-TERM OBLIGATIONS *N/A*

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.

Lafayette PARISH Insurance DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1991

	GENERAL FUND	DEBT SERVICE FUND	TOTAL MEMORANDUM CHRY
REVENUES			
Ad valorem taxes	1,124,431	0	1,124,431
Intergovernmental revenues:			
Parish police jury grants	0	0	0
Federal grants	0	0	0
State revenue sharing (net)	7,866	0	7,866
Other	0	0	0
Interest earnings	4,152	0	4,152
Other revenues			
<hr/>			
Total revenues	1,136,449	0	1,136,449
EXPENDITURES			
Salaries and related benefits	10,800	0	10,800
Compensation paid board members	0	0	0
Legal and accounting	0	0	0
Insurance	9,021	0	9,021
Office supplies	3,028	0	3,028
Repairs and maintenance	4,288	0	4,288
Utilities	308	0	308
Capital outlay	0	0	0
Debt service	0	0	0
Other	154	0	154
Total expenditures	26,800	0	26,800
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,109,649	0	1,109,649
OTHER FINANCING SOURCES (USES)			
<hr/>			
Total other financing sources (uses)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	1,109,649	0	1,109,649
FUND BALANCES (DEBIT) AT BEGINNING OF YEAR	100,382	0	100,382
FUND BALANCES (DEBIT) AT END OF YEAR	1,210,031	0	1,210,031

The accompanying notes are an integral part of this statement.

Lafayette PARISH Indigo DISTRICT
LaBrea PARISH POLICE JURY
Acadian 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 December, 1956

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
<u>Ad Valorem</u>	221,000	221,000	0
<u>State Subsidy</u>	0	1,000	1,000
<u>Tot. Garage</u>	0	4,000	4,000
<u>Other</u>	0	0	0
<u>Total revenues</u>	<u>221,000</u>	<u>226,000</u>	<u>5,000</u>
EXPENDITURES			
<u>Salaries (Sub. Cont.)</u>	10,000	10,000	0
<u>Legal & Adm.</u>	0	0	0
<u>Insurance</u>	1,000	1,000	0
<u>Office Supplies</u>	1,000	1,000	0
<u>Repairs & Maintenance</u>	1,000	1,000	0
<u>Utilities</u>	1,000	1,000	0
<u>Other</u>	0	1,000	1,000
<u>Total expenditures</u>	<u>13,000</u>	<u>14,000</u>	<u>1,000</u>
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	<u>99,000</u>	<u>112,000</u>	<u>13,000</u>
OTHER FINANCING SOURCES (USED)			
<u>Total other financing sources (used)</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USED	<u>99,000</u>	<u>112,000</u>	<u>13,000</u>
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>10,000</u>	<u>10,000</u>	<u>0</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>10,000</u>	<u>10,000</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

Lafayette PARISH DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2008

INTRODUCTION

[Include specific information about the district, such as: *See Attached "A"*

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.).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Lafayette Parish Police Jury 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

As the governing authority of the parish, for reporting purposes, the Lafayette Parish Police Jury is the financial reporting entity for Lafayette Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Notes to the Financial Statements (Continued)

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Lafourche Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury describes the specific criteria listed previously that make the district a component unit of the jury, the district was determined to be a component unit of the Lafourche Parish Police Jury, the financial reporting entity. 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 government 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 fund

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 reported 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:

Revenues

(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

(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.)

Revenues: Are recognized when they become "measurable" at the time of long-term contract revenues are recorded as revenues when received in cash by the district or intermediary collecting agency because they are not measurable until actually received.

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

ATTACHMENT : "C"

LEVIED TAXES:

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 receivable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentage of actual value as specified by Louisiana State Law.

The tax rates for the year ending December 31, 1996, was \$ 19.61 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 \$ 2.50 per acre of land within the sub-districts. This additional property tax was authorized by the Board of Commissioners upon approval of the property tax payers of the District. The proceeds of this tax shall be used to maintain and preserve the drains, pumps of the District.

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.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at _____ (cost, amortized cost, etc.) except for investments in the deferred compensation agency fund, which are reported at market (if there is a deferred compensation plan).

H. INVENTORIES *N/A*

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 on the purchase method).

I. PREPAID ITEMS *N/A*

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

J. FIXED ASSETS

Fixed assets are recorded as 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 on 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).

K. COMPENSATED ABSENCES *N/A*

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:

La Bouché PARISH POLICE DISTRICT
La Bouché PARISH POLICE JURY
Thibodaux Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December, 1986

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	DEPT	SERVICE	GENERAL FUNDS	GENERAL LONG-TERM OBLIGATIONS	
	FUND	FUND	ASSETS	OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	1	2	3	4	5
Investments					
Receivables					
Other assets					
Land, buildings, and equipment					
Other Debits:					
Amount available to (paid) (defer) Fund					
Amount to be provided for retirement of governmental term obligations					
TOTAL ASSETS AND OTHER DEBITS	1	2	3	4	5
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Cash on hand	1	2	3	4	5
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Materials/funds and related 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 / unassigned					
Total Equity and Other Credits					
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	1	2	3	4	5

The accompanying notes are an integral part of this statement.

Lafourche PARISH Drainage DISTRICT No. 12 Sub. Dist. 1, 2, 3
Lafourche 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(1)(a)(2).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Robert Rybicki (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Lafourche Parish Drainage District as of December, 1976, 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, Robert Rybicki (name), who, duly sworn, deposes and says that the Lafourche Parish Drainage District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1976, and, accordingly, is not required to have an audit for the previously mentioned fiscal year and


Signature

Sworn to and subscribed before me, this 27th day of February, 1977


NOTARY PUBLIC

Officer
Address

Robert P. Rybicki
415 Bay 583
Bayou Lafourche, Louisiana
Telephone No. 504-531-6830

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

M. FUND EQUITY

Reserves

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

Designated Fund Balances

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

N. 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 each data composite or a consolidation.

2. LEVIED TAXES *SEE Attached "C"*

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 (amounts expressed in thousands):

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
_____	\$ _____	_____%
_____	_____	_____%
_____	_____	_____%
_____	_____	_____%
_____	_____	_____%
Total	\$ _____	_____%



Community Bank

One Community Bank Plaza, Suite 1000
Baton Rouge, LA 70801-5200
Telephone: (504) 537-5200
Fax: (504) 537-5200

January 3, 1997

Mrs. Cathy Lyle
Lafourche Drainage Dist. #12
C/O 252 Dames Street
Baton Rouge, LA 70801-3013

Dear Mrs. Lyle:

As stated in the security agreement between Community Bank of Lafourche and the Lafourche Drainage Dist. #12, we are reporting the quarterly status of the security presently pledged to your deposits.

Grant Nat'l Mtg. Assoc. maturing 09/20/97 \$182,833.44 (mk)

This value is as of December 31, 1996. Should you have any questions, please contact me at (504) 537-5183.

Thank you.

Regards,

Kathy Hanson
Asst. Cashier

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

February 22, 1997
(Date)

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1500 North Third
Post Office Box 94367
Baton Rouge, Louisiana 70804-9367

Dear Ms. Milner:

In accordance with Louisiana Revised Statutes 24:554, enclosed are the annual financial statements for the Calcasieu Parish Terrebonne District as of and for the fiscal year ended December 31, 1996. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,


Auditor

Enclosure

Lafayette PARISH ITD 100% DISTRICT
Lafayette PARISH POLICE JURY
Lafayette, Louisiana
 Notes to the Financial Statements (Continued)

3. FUND DEFICITS

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

4. CASH AND CASH EQUIVALENTS *SEE Attached "D"*

At December 31, 1996, the district has cash and cash equivalents (bank balances) totaling \$57,589 as follows:

Demand deposits	<u>1</u> <u>0</u>
Interest-bearing demand deposits	<u>65,689</u>
Time deposits	<u>62,500</u>
Other	<u>0</u>
Total	<u>129,189</u>

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, 1996, 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 28:1229 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.

1506

STATE OF LOUISIANA
Parish of Lafayette PARISH POLICE JURY DISTRICT NO. 12, Sub. Dist. No. 1412
LaFayette PARISH POLICE JURY
59 110 02 41 5 03 Revised, Louisiana

OFFICIAL
BLUE COPY
DO NOT WRITE OUT
Please enclose
copies from this
copy and PLACE
DATE TO FILE

General Purpose Financial Statements
As of and for the Year Ended Dec, 1983
With Supplemental Information Schedule

RECEIVED
APR 27 1984
LEGISLATIVE DIVISION

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Under provisions of state law, this report is a public document. A copy of the report has been distributed to the auditor, or assessor, and other appropriate county officials. The report is available for public inspection at the Bureau of Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Copy Feb 27, 1984

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 received.)

E. BUDGETS - SEE Attached "B"

The district uses the following budget practices:

[This space should be used to describe the district's budget practices. The comments 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 E, using the excess of revenues and other sources over expenditures and other uses as the base of the reconciliation.]

F. ENCUMBRANCES

[Describe the district's use of encumbrance accounting.]

G. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. [Include the district's established policy concerning what short-term, highly liquid investments it will treat as cash equivalents. For example, cash

Lafourche PARISH Deming DISTRICT
Lafourche PARISH POLICE JURY
Bayou Lafourche, Louisiana
Notes to the Financial Statements (Continued)

5. INVESTMENTS *N/A*

At December 31, 1996, the district has investments totaling \$ 0 as follows:

	Carrying Amount	Market Value
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total	\$ _____	\$ _____

Investments are limited by state law and the district's investment policy. The investments are in the name of the _____ and are held at _____ (the district office, in the trust department of a national bank selected by the district, or others). Because the _____ are (are not) in the name of the district and are (are not) held by the district or its agent, the _____ are considered insured (uninsured) and registered (unregistered). Category _____ (I, II, or III), in applying the credit risk of GAOB Codification Section 150.104.

(This disclosure should acknowledge any violation of the AAA's investment laws.)

6. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

Class of Receivable	Debt		Total
	General Fund	Service Fund	
All values/fees	<u>123,991</u>	\$ <u>0</u>	<u>123,991</u>
Accounts <i>State Exp.</i>	<u>7466</u>	<u>0</u>	<u>7466</u>
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 131,457</u>	\$ <u>0</u>	<u>\$ 131,457</u>

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

Lafourche PARISH DISTRICT
Lafourche PARISH POLICE JURY
Bayou Lafourche, 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, 1986	Additions	Deductions	Balance December 31, 1986
Land	\$ 2,800.00	\$ -	\$ -	\$ 2,800.00
Buildings	2,861.2	-	-	2,861.2
Improvements other than buildings	-	-	-	-
Equipment and furniture	44,458	-	-	44,458
Other asset classes	-	-	-	-
Total	\$ 50,119.2	\$ -	\$ -	\$ 50,119.2

8. PENSION PLAN *N/A*

(Disclosure 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); for 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, 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 percent 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, 1983, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1983.) (Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent 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 60, with the basic benefit reduced 3 percent for each year retirement precedes age 60. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 percent of