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General Purpose Financial Statements
As of and for the Year Ended Dec. 31, 1993
With Supplemental Information Schedules

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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.

Release Date 7-10-96

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

June 11, 1996

(Date)

Office of Legislative Auditor
Attention: Ms. Dorothy Miller
1600 North Third
Post Office Box 94997
Baton Rouge, Louisiana 70804-0997

Dear Ms. Miller:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Lafourche Parish Coverage District as of and for the fiscal year ended December 31, 1995. The report includes all funds under the control and oversight of the district (for any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (for any exceptions or specify the exact basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

Official

Enclosure

Lafourche PARISH Severance DISTRICT
Thibodaux, 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(D)(1)(ii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Terry Baile (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Lafourche Parish Severance District as of December 31, 19 99 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, Terry Baile (name), who, duly sworn, deposes and says that the Lafourche Parish Severance District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 19 99 and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Signature

Sworn to and subscribed before me, this 28th day of January, 19 2000.


NOTARY PUBLIC

Office	<u>Terry Baile</u>
Address	<u>601 Levee Drive</u>
	<u>Thibodaux, LA 70301</u>
Telephone No.	<u>(504) 448-0110</u>

Louisiana PARISH SERRANO DISTRICT
 Louisiana PARISH POLICE JURY
 Louisiana, Louisiana
PROPRIETARY FUND - ENTERPRISE FUND
 (All Fund Types and Account Groups)

Balance Sheet, December 31, 1999

ASSETS	
Current Assets	
Cash	\$ 33,834
Accounts Receivable	2,315
Prepaid Insurance	1,351
Total current assets	<u>37,500</u>
Restricted assets:	
Invest. Deposits	60
Total restricted assets	<u>60</u>
Property, plant, and equipment:	
Land	4,000
Buildings	
Sewerage Facilities	<u>396,312</u>
Less accumulated depreciation	313,319
Net property, plant, and equipment	<u>86,983</u>
TOTAL ASSETS	<u>\$506,613</u>
LIABILITIES AND FUND EQUITY	
Liabilities:	
Current liabilities (payable from current assets):	
Accounts payable	\$ 2,713
Unearned Income	4,000
Total current liabilities (payable from current assets)	<u>6,713</u>
Current liabilities (payable from restricted assets):	
	<u> </u>
Total current liabilities (payable from restricted assets)	<u> </u>
Long-term liabilities:	
	<u> </u>
Total long-term liabilities	<u> </u>
Total Liabilities	<u> </u>
Fund Equity:	
Contributed capital	210,500
Retained earnings:	
Reserved for	<u>136,300</u>
Unreserved	
Total Fund Equity	<u>396,312</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$506,613</u>

The accompanying notes are an integral part of this statement.

LaFourche PARISH Sewerage DISTRICT
 LaFourche PARISH POLICE JURY
 Thibodaux, Louisiana
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Revenues, Expenses, and
 Changes in Retained Earnings
 For the Year Ended December 31, 1997

OPERATING REVENUES	
<u>Sewerage Service Charges</u>	<u>\$ 60,175</u>
<u>Inspection Fees</u>	<u>125</u>
_____	_____
_____	_____
Total operating revenues	<u>60,300</u>
OPERATING EXPENSES	
<u>See Attached Statement</u>	<u>58,480</u>
_____	_____
_____	_____
Total operating expense	<u>58,480</u>
OPERATING INCOME (Loss)	<u>(18,280)</u>
NONOPERATING REVENUES (Expenses)	
<u>Interest Income</u>	<u>2,380</u>
_____	_____
Total nonoperating amount (expense)	<u>2,380</u>
OPERATING TRANSFERS IN (Out)	_____
_____	_____
NET INCOME (Loss)	<u>(15,450)</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>(18,800)</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 34,380</u>

The accompanying notes are an integral part of this statement.

LAFORCHE FIRE INSURANCE DISTRICT NO. 1
YEAR ENDING DECEMBER 31, 1995

STATEMENT B PAGE 2

OPERATING EXPENSES:

Accounting	\$ 8,883
Bank Charges	291
Board Fees	1,188
Depreciation	7,966
Grass Cutting	899
Insurance	3,375
Office Supplies and Expense	801
Repairs and Maintenance	23,676
Utilities	<u>13,628</u>
	<u>\$ 58,488</u>

Location: PARISH Government DISTRICT
 Location: PARISH POLICE JURY
 The location: Louisiana
PROPRIETARY FUND - ENTERPRISE FUND

Statement of Cash Flows

For the Year Ended December 31, 2025

Cash flows from operating activities:

Operating Income

\$ 90,050

Operating Expenses

90,571

Net cash provided (used) by operating activities

(410,323)

Cash flows from noncapital financing activities:

Net cash provided (used) by noncapital financing activities:

Cash flows from capital and related financing activities:

Net cash provided (used) from (for) capital and related financing activities:

Cash flows from investing activities:

Interest Income

7,788

Net cash provided (used) from (to) investing activities:

Net increase (decrease) in cash and cash equivalents:

7,788

Cash and cash equivalents at beginning of year

13,520

68,798

Cash and cash equivalents at end of year

\$ 35,315

Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

\$ 03,493

Operating income (loss)

Adjustments to reconcile operating income to net cash provided (used) by operating activities:

(19,723)

Depreciation

7,916

Change in assets and liabilities:

See Attached

7,511

Total adjustments

Net cash provided (used) by operating activities

\$ (10,323)

The accompanying notes are an integral part of this statement.

LAPOURCHÉ FRENCH BEVERAGE DISTRICT NO. 1
YEAR ENDING DECEMBER 31, 1955

STATEMENT C PAGE 2

CHANGES IN ASSETS AND LIABILITIES:

Cash and Cash Equivalents	\$ 27,800
Receivables	113
Prepaid Insurance	150
Accounts Payable	(1,818)
Other liabilities - Deferred Income	<u>218</u>
	<u>\$ 27,553</u>

Lafourche PARISH Severino DISTRICT
Lafourche PARISH POLICE JURY
Thibodaux, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1925

INTRODUCTION

[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 sewerage lines, water lines, etc.).]

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Lafourche Parish Severino 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 Lafourche Parish Police Jury is the financial reporting entity for Lafourche 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.

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 describe 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 Lafourche Parish PARISH District is organized and operated on a fund basis whereby a self-balancing set of accounts (Enterprise Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The operations are financed and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the cost (expenses, including depreciation) of providing services on a continuing basis be financed or recovered primarily through user charges.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Enterprise Fund is accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of this fund is included on the balance sheet. The Enterprise Fund uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as the time liabilities are incurred. The Enterprise Fund uses the following practices in recording certain revenues and expenses:

Revenues

(This space should be used to describe when various revenues are reported. Specifically, ad valorem taxes (if ad valorem taxes are received, the details of the property tax calendar, including lien dates, levy dates, due dates, and collection dates must be included), fees for services, grants, and any other material revenues should be described.)

Expenses

(This space should be used to describe when various expenses are reported. Specifically, salaries and major expenses should be described.)

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. (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, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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 (cost, amortized cost, etc.), except for

investments in the deferred compensation plan, which are reported at market (if there is a deferred compensation plan).

F. INVENTORIES

Inventories consist of RIA and are recorded as an expense when consumed. Inventories are valued at the lower of cost (first-in, first-out; last-in, first-out; etc.) or market.

G. PREPAID ITEMS

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

H. RESTRICTED ASSETS

Certain proceeds of the Enterprise Fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. (Include the specific restrictions.)

I. FIXED ASSETS

Fixed assets of the district are included on the balance sheet of the fund. Interest costs incurred during construction are (are not) capitalized for construction period interest is immaterial and is not capitalized). Depreciation of all exhaustible fixed assets are charged as an expense against operations. Fixed assets reported on the balance sheet are net of accumulated depreciation (if reported net on the balance sheet). Depreciation is computed using the SL method over the estimated useful lives of 10-15 years for CLAS, (asset type) and SL, to years for Generally any other type.

J. COMPENSATED ABSENCES

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

(If the district does not have a formal leave policy as 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 follows:

Notes to the Financial Statements (Continued)

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.

K. LONG-TERM LIABILITIES

Long-term liabilities are recognized within the Enterprise Fund.

L. FUND EQUITY

Contributed Capital

Grants, entitlements, or shared revenues received that are restricted for the acquisition or construction of capital assets are recorded as contributed capital. Contributed capital is (is not) amortized based on the depreciation recognized on that portion of the assets acquired from such contributions. (If amortized, add the following: "This depreciation is charged to the contributed capital account and is reflected as an adjustment to net income.")

Label number PARISH (Severage) DISTRICT

Label number PARISH POLICE JURY

Thibodaux, Louisiana

Name to the Financial Statements (Continued)

Reserves

Reserves represent those portions of fund equity legally segregated for a specific future use.

2. CASE AND CASH EQUIVALENTS

At December 31, 1952, the district has cash and cash equivalents (check balances) totaling \$ 55,634 as follows:

Demand deposits	\$
Interest-bearing demand deposits	<u>3,117</u>
Money market accounts	<u> </u>
Time deposits	<u>52,517</u>
Total	<u>\$55,634</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, 1952, the district has \$_____ in deposits (collected bank balances). These deposits are secured from risk by \$108,088. of federal deposit insurance and \$_____ of pledged securities held by the custodial bank in the name of the fiscal agent bank (CLASS 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 CLASS Statement No. 3, Louisiana Revised Statute 58:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

3. FUNDS DEFICITS n/a

At December 31, 19 , the unreserved retained earnings deficit totals \$. (Give management's response for elimination of the deficit.)

4. RECEIVABLES

The following is a summary of receivables at December 31, 19 :

<u>Class of Receivable</u>	<u>Current Assets</u>	<u>Restricted Assets</u>	<u>Total</u>
<u>Due from Other Jurisdictions</u>	\$ 2,713	\$	\$ 2,713
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ 2,713	\$	\$ 2,713

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

5. INVESTMENTS

At December 31, 19 , the district has investments totaling \$ as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
<u> </u> n/a	\$	\$
_____	_____	_____
_____	_____	_____
Total	\$	\$

The investments are in the name of the n/a and are held at _____ (the district office, in the trust department of a custodial 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 _____ (1, 2, or 3), in applying the credit risk of GASB Codification Section 190.104.

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

6. FIXED ASSETS

A summary of fixed assets at December 31, 1973, follows:

	Cost	Accumulated Depreciation	Net
Land	\$ 4,000		\$ 4,000
Buildings			
Furniture and Fixtures			
GOODWILL and LIENS			
	<u>156,212</u>	<u>213,718</u>	<u>162,684</u>
Total	<u>\$ 160,212</u>	<u>\$ 213,718</u>	<u>\$ 166,684</u>

(A narrative should be included to explain the useful lives of the assets and the depreciation methods used or this can be incorporated in the schedule.)

7. PENSION PLAN n/a

(Describe the pension plan and make all disclosures required by 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 percent of their final-average salary for each year of creditable service.

Notes to the Financial Statements (Continued)

However, for those employees who were members of the supplemental plan only before January 1, 1980, 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, 1980.] [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 2 percent of their final-average salary in excess of \$108 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 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 180 percent of final-average salary or \$70 multiplied by total years of creditable service.] Final-average salary is the employer'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 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. This report may be obtained by writing to the Parishal Employees' Retirement System, Post Office Box 14600, Baton Rouge, Louisiana 70898-4619, or by calling (504) 938-1361.

Funding Policy. [Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 8.0 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 \$1,200 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, 1994, and 1995, 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, 1994, and 1995, were \$_____, \$_____, and \$_____, respectively, equal to the required contributions for each year.] (If the required contributions and the actual

Notes to the Financial Statements (Continued)

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.)

8. OTHER POSTEMPLOYMENT BENEFITS

[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 description 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 expenditure/response 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 reasonable) 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.]

9. COMPENSATED ABSENCES N/A

At December 31, 20__, employees of the district have accumulated and vested \$_____ of employee leave benefits, which was computed in accordance with GASB Codification Section 508.

10. LEASES N/A

The district recently does not record items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of capital leases:

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

La Fourche PARISH Severage DISTRICT
 La Fourche PARISH POLICE JURY
 Thibodaux, Louisiana
 Notes to the Financial Statements (Continued)

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 _____, 20__.

<u>Final Year</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Other</u>	<u>Total</u>
20__	\$	\$	\$	\$
20__				
20__				
20__				
20__				
Thereafter				
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:

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

<u>Final Year</u>	<u>Buildings and Office</u>		<u>Total</u>
	<u>Facilities</u>	<u>Equipment</u>	
20__	\$	\$	\$
20__			
20__			
20__			
20__			
Total	\$	\$	\$

11. LONG-TERM LIABILITIES 0/0

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

Long-term liability payable at _____, 19__	<u>\$ _____</u>
Additions	<u>_____</u>
Deductions	<u>_____</u>
Long-term liability payable at _____, 19__	<u>\$ _____</u>

A detailed listing of general long-term liabilities follows, with the funding and reserve requirements:

12. RELATED PARTY TRANSACTIONS

(FASB 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 that result from related party transactions. List all related party transactions.)

13. LITIGATION AND CLAIMS

At Dec. 31, 19__\$, the district is involved in litigation or is aware of claims totaling \$ _____, which are not covered by insurance. (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 and are recorded as a current-year expense.

14. 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.)

15. OTHER SUPPORT

(Include any other support provided by the police jury, municipalities, et cetera, that the district receives that is not included in the accompanying financial statements.)

Lafourche PARISH Severage DISTRICT
Lafourche PARISH POLICE JURY
Thibodaux, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 19 59

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 24 of the 1879 Session of the Louisiana Legislature. (Include the statute authorizing the compensation, the amounts, et cetera.)

Lafourche PARISH Severage DISTRICT
Lafourche PARISH POLICE JURY
Thibodaux , Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended December 31 , 1995

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
Mr. Terry Dantin		\$ 400.00
Dr. Robert Falgout		100.00
Edie Koppen, Jr.		100.00
		<hr/>
Total		<u>\$ 1,110.00</u>