



TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

9-11-98  
(Date)

Office of Legislative Auditor  
Attention: Ms. Dorothy Miner  
1800 North Third  
Post Office Box 94007  
Baton Rouge, Louisiana 70804-9007

Dear Ms. Miner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Acadiane Parish 00100000 District as of and for the fiscal year ended December 31, 1997. 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,

  
Official

Enclosure

Laburche PARISH Terrebonne DISTRICT  
Acadian, 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 60 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(9)(C).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Rhett Rybicki (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Laburche, Parish Terrebonne, District as of December 31, 1998 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, Rhett Rybicki (name), who, duly sworn, deposes and says that the Laburche, Parish Terrebonne, District received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1998 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Rhett Rybicki  
Signature

Sworn to and subscribed before me, this 11 day of March, 1998

Barbara Rice  
NOTARY PUBLIC

Officer

Address

Telephone No.

Rhett Rybicki  
315 Hwy 653  
Acadian, LA 70304  
(504) 587-6430

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

Balance Sheet, December, 1997

**ASSETS**

## Current assets:

_____	\$ _____
_____	_____
Total current assets	_____

## Restricted assets:

_____	_____
_____	_____
Total restricted assets	_____

## Property, plant, and equipment

Land	_____
Buildings	<u>25,000</u>
Equipment	<u>21,000</u>
_____	<u>46,000</u>

Less accumulated depreciation	_____
Net property, plant, and equipment	_____

<b>TOTAL ASSETS</b>	<b><u>8,029,970</u></b>
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**LIABILITIES AND FUND EQUITY**

## Liabilities:

Current liabilities (payable from current assets):	\$ _____
_____	_____

Total current liabilities (payable from current assets)	_____
---------------------------------------------------------	-------

Current liabilities (payable from restricted assets):	_____
_____	_____

Total current liabilities (payable from restricted assets)	_____
------------------------------------------------------------	-------

Long-term liabilities:	_____
_____	_____

Total long-term liabilities	_____
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Total Liabilities	_____
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## Fund Equity:

Contributed capital	_____
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Retained earnings:	_____
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Reserves for _____	_____
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Unreserved	_____
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Total Fund Equity	_____
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<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>8,029,970</u></b>
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The accompanying notes are an integral part of this statement.

Lafourche PARISH Districts DISTRICT  
Lafourche PARISH POLICE JURY  
Madison, Louisiana  
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Revenues, Expenses, and  
 Changes in Retained Earnings  
 For the Year Ended \_\_\_\_\_, 19\_\_

<b>OPERATING REVENUES</b>	
<u>GA - Incentives</u>	<u>8,241,197</u>
<u>State Revenue</u>	<u>7,909</u>
<u>Interest Earnings</u>	<u>1,538</u>
<u>Interest - C.D.'s</u>	<u>2,013</u>
<u>OTHER</u>	<u>38</u>
Total operating revenues	<u>8,253,695</u>
<b>OPERATING EXPENSES</b>	
<u>Contract Labor</u>	<u>10,860</u>
<u>Repairs &amp; Maint</u>	<u>3,574</u>
<u>DEPRECIATION</u>	<u>3,825</u>
<u>Taxes</u>	<u>100</u>
<u>Operating Supplies</u>	<u>178</u>
Total operating expenses	<u>15,537</u>
<b>OPERATING INCOME (Loss)</b>	<u>8,238,158</u>
<b>NONOPERATING REVENUES (Expenses)</b>	
Total nonoperating revenues (expenses)	
<b>OPERATING TRANSFERS IN (Out)</b>	<u>0</u>
<b>NET INCOME (Loss)</b>	
<b>RETAINED EARNINGS AT BEGINNING OF YEAR</b>	<u>1,271,587</u>
<b>RETAINED EARNINGS AT END OF YEAR</b>	<u>8,193,576</u>

The accompanying notes are an integral part of this statement.

~~Lafayette~~ PARISH ~~Police~~ DISTRICT  
~~to provide~~ PARISH POLICE JURY  
~~2002~~ Louisiana  
 PROPRIETARY FUND - ENTERPRISE FUND

Statement of Cash Flows  
 For the Year Ended December, 1997

Cash flows from operating activities:	<u>\$</u>
_____	_____
_____	_____
Net cash provided (used) by operating activities	_____
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 (or) capital and related financing activities	_____
Cash flows from investing activities:	_____
_____	_____
_____	_____
Net cash provided (used) from (or) investing activities	_____
Net increase (decrease) in cash and cash equivalents	_____
Cash and cash equivalents at beginning of year	_____
Cash and cash equivalents at end of year	<u>\$</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	<u>\$</u>
Operating income (loss)	_____
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	_____
Depreciation	_____
Change in assets and liabilities:	_____
_____	_____
_____	_____
Total adjustments	_____
Net cash provided (used) by operating activities	<u>\$</u>

The accompanying notes are an integral part of this statement.

Lafourche PARISH Domineau DISTRICT  
Lafourche PARISH POLICE JURY  
Harvey, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December, 1993

## INTRODUCTION

[Include specific information about the district, such as: SEE ATTACHMENT 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 sewerage lines, water lines, etc.)

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Lafourche Parish Domineau 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.

Louisiana PARISH Terrebonne DISTRICT  
Louisiana PARISH POLICE JURY  
Terrebonne, Louisiana  
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 Terrebonne 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 Terrebonne 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 Terrebonne Parish Terrebonne 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 at the time liabilities are incurred. The Enterprise Fund uses the following practices in recording certain revenues and expenses:

**Revenues** See Attachment B

(This space should be used to describe when various revenues are reported. Specifically, all values taxes (if all values 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**

6/1

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

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

**F. INVENTORIES**

Inventories consist of 118 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 (or 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 \_\_\_\_\_ method over the estimated useful lives of \_\_\_\_\_ to \_\_\_\_\_ years for \_\_\_\_\_ (asset type) and \_\_\_\_\_ to \_\_\_\_\_ years for (identify 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 or the leave policy does not provide for the accumulation and vesting of leave, the notes should so state.)

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

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

- a. The employees' rights to receive compensation are attributable to services already rendered.

- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GAASB Statement No. 18 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 closed to the contributed capital account and is reflected as an adjustment to net income.)

##### **Reserves**

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

~~Lafayette~~ PARISH ~~INDUSTRIAL~~ DISTRICT  
~~Lafayette~~ PARISH POLICE JURY  
~~PARISH~~ Louisiana

Notes to the Financial Statements (Continued)

2. CASH AND CASH EQUIVALENTS

At December 31, 10\_\_\_\_, the district has cash and cash equivalents (book balances) totaling \$\_\_\_\_\_ as follows:

Demand deposits	\$ _____
Interest-bearing demand deposits, <u>Checking Account</u>	<u>85,896</u>
Time deposits, <u>Certificates of Deposit</u>	<u>6,2500</u>
Other	_____
Total	<u>148,896</u>

SEE ATTACHMENT:

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, 10\_\_\_\_, 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 32:1229 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.

3. FUND DEFICITS

At December 31, 10\_\_\_\_, the unreserved retained earnings deficit totals \$\_\_\_\_\_. (Give management's response for elimination of the deficit.)

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

4. RECEIVABLES

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

Class of Receivable	Current Assets	Restricted Assets	Total
<u>Accounts</u>	\$4,137	\$	\$4,137
<u>State Revenue</u>	7409		7409
<u>Interest</u>	9517		9517
Total	\$13,663	\$	\$13,663

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

5. INVESTMENTS *NP*

At December 31, 19\_\_, the district has investments totaling \$\_\_\_\_\_ 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 custodial bank selected by the district, et cetera). 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 150.104.

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

LaSalle PARISH Diocese DISTRICT  
LaSalle PARISH POLICE JURY  
Monroe, Louisiana  
 Notes to the Financial Statements (Continued)

6. **FIXED ASSETS**

A summary of fixed assets at December 31, 1993, follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Land	<u>\$ 14,000</u>	<u>\$ -</u>	<u>\$ 14,000</u>
Buildings	<u>3,807</u>	<u>-</u>	<u>3,807</u>
Furniture and fixtures	<u>-</u>	<u>-</u>	<u>0</u>
<u>Other Equipment</u>	<u>411,450</u>	<u>-</u>	<u>411,450</u>
Total	<u>\$ 429,257</u>	<u>\$ -</u>	<u>\$ 429,257</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** 1/1/94

(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, 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, 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 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

Westbank PARISH DISTRICT  
Westbank PARISH POLICE JURY  
Westbank, Louisiana

Notes to the Financial Statements (Continued)

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 100 percent of 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 accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14610, Baton Rouge, Louisiana 70809-0610, or by calling (504) 386-1361.

**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 7.25 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 \$1,000 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, 1996, 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, 1996, 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.]

Notes to the Financial Statements (Continued)

## 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/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.



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

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.)

9. COMPENSATED ABSENCES  $\$11$

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 100.

10. LEASES  $\$11$

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:

Item	Recorded
	Amount
Buildings	<u>\$ _____</u>
Equipment	_____
Other	_____
Total	<u>\$ _____</u>

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

11/16

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\_\_:

Fiscal Year	Subtotal	Revised	Other	Total
19__	\$ _____	\$ _____	\$ _____	\$ _____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
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:

Fiscal Year	Buildings and Office Facilities	Equipment	Total
19__	\$ _____	\$ _____	\$ _____
19__	_____	_____	_____
19__	_____	_____	_____
19__	_____	_____	_____
19__	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____

Lafayette PARISH 7th DISTRICT  
Lafayette PARISH POLICE JURY  
Lafayette, Louisiana  
Notes to the Financial Statements (Continued)

11. LONG-TERM LIABILITIES N/A

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

Long-term liability payable at _____, 10__	\$ _____
Additions	_____
Deductions	_____
Long-term liability payable at _____, 10__	\$ _____

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

12. RELATED PARTY TRANSACTIONS N/A

(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 \_\_\_\_\_, 10\_\_, 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 N/A

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

Lafayette Parish, Louisiana DISTRICT  
Lafayette Parish Police Jury  
Lafayette, Louisiana  
Notes to the Financial Statements (Continued)

15. ON-BEHALF PAYMENTS FOR FRINGE  
BENEFITS AND SALARIES

W/P

[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 expenses 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:

Labadie PARISH District DISTRICT  
Labadie PARISH POLICE JURY  
Labadie Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December, 1997

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1978 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.

Wabrock PARISH District DISTRICT  
Wabrock PARISH POLICE JURY  
Wabrock Louisiana

Schedule of Compensation Paid Board Members  
 For the Year Ended \_\_\_\_\_ 19\_\_

NAME

W/P

NUMBER AMOUNT

0

Total

0

RECEIVED  
NOV 20 1986

**LAFORCHE PARISH DRAINAGE DISTRICT NO. 12**  
**SUB-DISTRICTS ONE TWO & THREE**  
**300 DAUNON STREET**  
**BACELAND, LOUISIANA 70304**

Notes To Financial Statements  
Year Ending December, 1986

**ATTACHMENT: A**

The Lafourche Parish Drainage District No. 12 was created by the Lafourche Parish Council, as authorized by Louisiana Revised Statute 38:1681-1707. 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 38:1697 provides that commissioners may receive per diem of \$45 for each meeting of the commission they attend, however, the District's commissioners have elected not to receive any compensation for their services. The board has no full time employees.

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

**ATTACHMENT: B**

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

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

**LEVIED PROPERTY 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 movable property located in Lafourche Parish. Assessed values are established by the Lafourche Parish Assessor-Collector 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, 1986, was \$1.61 per \$1,000 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 \$1.58 per acre of land within the sub-districts. The Board of Commissioners authorized this additional property tax upon approval of the property tax papers of the District. The proceeds of the tax shall be used to maintain and preserve the drains and pumps of the District.

See Attached for resolution on Taxes

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

BE IT RESOLVED, that the following millage(s) are hereby levied on the 1997 tax mill on all property subject to taxation by the Lafourche Parish Drainage District Number Twelve:

SUB - DISTRICTS	1997 LEVY
SUB - DISTRICT NO. 1	19.61 MILLS 1.50 ACRE
SUB - DISTRICT NO. 2	19.61 MILLS 1.50 ACRE
SUB - DISTRICT NO. 3	19.61 MILLS 1.50 ACRE

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of Lafourche, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as herein above set forth, upon the assessment roll of said Parish for the year 1997, and to make the collection of the taxes imposed for and on behalf of the District, according to law, and that the tax levies herein shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and the collection thereof shall be enforceable in the manner provided by law.

BE IT FURTHER RESOLVED that the foregoing resolution was read to full, the roll was called on the adoption thereof, and the resolution was adopted by the following vote:

YEAS: *Robert Thibaut, Al Dufrene, Herbert Thibaut*  
NAYS: - 0  
ABSENT: - 0  
ABSENT: - 0

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of a resolution adopted at a regular board meeting held on October 22, 1997, at which time a quorum was present and voting.

Bayou La Batre, Louisiana, this 23rd day of October, 1997.

*Robert Thibaut*  
Herbert Thibaut, President



**LAFOLCHRE PARISH DRAINAGE DISTRICT NO. 12**  
**SUB-DISTRICT ONE, TWO & THREE**  
**1971 BUDGET**

	ACT'68	ACT'69	PRO'69	NO.1	NO.2	NO.3
REG. BAL.	10462.	11829.	11789.	10891.	9250.	6846.
AD. VAL.	24675.	22490.	22491.	6233.	3048.	11118.
STATE REV.	750.	766.	766.	318.	815.	323.
INTEREST	354.	419.	419.	715.	117.	288.
OTHER	-	-	-	-	-	-
TOTAL RECP	30122.	34122.	34122.	11264.	6998.	15808.
TOTALS:	64784.	64809.	64764.	65177.	12108.	84294.

**DISTRIBUTIONS**

	ACT'68	ACT'69	PRO'69	NO.1	NO.2	NO.3
CONT. LAB.	3688.	3688.	3688.	3688.	3688.	3688.
REPAIR/INT	3501.	4734.	3008.	880.	1588.	1588.
UTILITIES	286.	376.	376.	410.	-	-
INSURANCE	861.	861.	1061.	318.	534.	534.
OP. SUPPLIES	831.	355.	680.	300.	280.	300.
PROFY:	1350.	-	-	-	-	-
OTHER:	28000.	-	-	-	-	-
TOTAL DIST.	37681.	19661.	23812.	7044.	6834.	6834.

**PROJECTED END OF YEAR BALANCE**

S-D. NO. 12 11889.00	NO.1 55671.00	NO.2 5688.00	NO.3 7588.00
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# Community Bank

1400 Highway 90 • P.O. Box 100  
Bardonia, NY 10914-0100  
Tel: 845-341-1100  
Fax: 845-341-1101

July 7, 1997

Mrs. Cathy Lyle  
Lafayette Drainage Dist. #12  
C/O 251 Dunes Street  
Bardonia, LA 70094-3013

Dear Mrs. Lyle:

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

Grant Nat'l Mtg. Assoc.	maturing 05/30/97	\$ 95,942.08 (mk)
FDIC Insurance		\$108,690.00

This value is as of June 30, 1997. Should you have any questions, please contact me at (845) 341-6283.

Thank you.

Regards,

Kathy Hanson  
Asst. Cashier