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Louisiana PARISH Police Jury DISTRICT # 2
Jefferson PARISH POLICE JURY
Jefferson Jefferson, Louisiana

State Income Taxes from this year and PLACE BACK IN FILE

General Purpose Financial Statements
As of and for the Year Ended 12-31, 1987
With Supplemental Information Schedules

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Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, and other appropriate public officials. The report is available for public inspection at the State House of Representatives Auditor General, New Orleans, Louisiana, or at the office of the parish clerk of court.

1

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

12-31-97

(Date)

Office of Legislative Auditor
Attention: Ms. Dorothy Miner
1600 North Third
P.O. Box 94367
Baton Rouge, LA 70804-8367

Dear Ms. Miner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Louisiana Parish ^{Shreveport} Shreveport 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,


Beverly L. Hancock
Official

Enclosure

Louisiana Revised Statutes Chapter 24 - Governmental Code - Title 24
(POLITICAL SUBDIVISION/QUASI-PUBLIC ENTITY)
Article 27, 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)(3)(C).

AFFIDAVIT

Personally came and appeared before the undersigned authority, _____ (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Jefferson Parish of La. (Political Subdivision/Quasi-Public Entity) as of December 31, 1977, 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, Brenda R. Shanks (name), who, duly sworn, deposes and says that the Jefferson Parish (Political Subdivision/Quasi-Public Entity) received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1977 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Brenda R. Shanks
Signature

Sworn to and subscribed before me, this 9 day of March, 1978

Joseph W. Gray
NOTARY PUBLIC

Office ✓ Mr. Bernard T. Broussard
Address 3708 8th Street, Metairie, Louisiana
Department of Revenue, 4th Floor
Telephone No. ✓ 304-665-2870

Louisiana PARISH Cadeau Lake DISTRICT # 2
Louisiana PARISH POLICE JURY
Lafayette Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 1987

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (MEMORANDUM FUND)
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FUND ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 26,473	\$	\$	\$	\$ 26,473
Investments					
Receivables	26,443				26,443
Other assets					
Land, buildings, and equipment					
Other debts:					
Amount available in Debt Service Fund					
Amount to be provided for retirement of general long-term obligations					
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 52,916</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 52,916</u>
LIABILITIES, EQUITY, AND OTHER DEBITS					
Liabilities:					
Cash overpaid	\$	\$	\$	\$	\$
Accounts payable					
Payroll deductions and withholdings payable					
Salaries and wages payable					
Maturity bonds and interest payable					
Bonds payable					
Other liabilities					
Total liabilities					
Equity and Other Credits:					
Unassigned in general fund assets					
Fund balances:					
Reserved for debt service					
Reserved for _____					
Dedicated for _____					
Unassigned - unexpended	26,443				26,443
Total Equity and Other Credits	<u>26,443</u>				<u>26,443</u>
TOTAL LIABILITIES, EQUITY, AND OTHER DEBITS	<u>\$ 26,443</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 26,443</u>

The accompanying notes are an integral part of this statement.

Louisiana PARISH Catahoula DISTRICT # 2
Louisiana PARISH POLICE JURY
14-0000, Louisiana
GOVERNMENTAL FUNDS

**Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended December 31, 1977**

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Ad valorem taxes	\$ —	\$ —	\$ —
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (cont)			
Other			
Interest earnings	267		267
Other revenues:			
<u>Sales Tax (5.00%)</u>	2,461		2,461
<u>Donations</u>	30		30
Total revenues	2,728		2,728
EXPENDITURES			
Salaries and related benefits			
Compensation paid board members			
Legal and accounting / <u>100-1000-10</u>	2,143		2,143
Insurance			
Office supplies	75		75
Repairs and maintenance			
Utilities			
Capital outlay (interest) cont	629		629
Debt service			
Other - <u>Capitalized</u> / <u>100</u>	705		705
Total expenditures	2,543		2,543
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	185		185
OTHER FINANCING SOURCES (Uses)			
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	185		185
FUND BALANCES (Deficit) AT BEGINNING OF YEAR			
FUND BALANCES (Deficit) AT END OF YEAR	\$ 185	\$ —	\$ 185

The accompanying notes are an integral part of this statement.

____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____, 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 _____, 19__

*(See Attached)
(RORA)*

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	\$	\$	\$
REVENUES			

Total revenues			
EXPENDITURES			

Total expenditures			
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
OTHER FINANCING SOURCES (Uses)			

Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCE (Deficit) AT BEGINNING OF YEAR			
FUND BALANCE (Deficit) AT END OF YEAR	\$	\$	\$

The accompanying notes are an integral part of this statement.

SHERIFF SALES/DISK DISTRICT #2
Income Statement
12/31/97

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Page 1

Description	Current Fiscal			1997-98 Data		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUE						
Interest on Investments	\$ 0.00	\$ 132.48	\$ 132.48	\$ 100.00	\$ 100.00	\$ 0.00
Sales Tax Collected	0.00	24,771.48	24,771.48	20,000.00	20,000.00	16,500.00
Donations	0.00	76.70	76.70	0.00	56.14	56.14
Total Revenue	\$ 0.00	\$ 24,980.66	\$ 24,980.66	\$ 20,100.00	\$ 20,156.14	\$ 16,756.14
TOTAL REVENUE	\$ 0.00	\$ 24,980.66	\$ 24,980.66	\$ 20,100.00	\$ 20,156.14	\$ 16,756.14
OPERATED EXPENSES						
Office Supplies	0.00	205.25	205.25	175.00	141.25	336.25
Advertising/Legal	0.00	0.00	0.00	0.00	328.00	328.00
Professional Fees	0.00	1,047.32	1,047.32	4,700.00	4,134.87	665.13
Utility Collection Fees	0.00	554.15	554.15	800.00	1,049.34	299.34
Lease	0.00	0.00	0.00	375.00	0.00	375.00
Contingencies	0.00	6,288.00	4,104.20	14,000.00	4,000.00	10,000.00
TOTAL OPERATED EXPENSES	\$ 0.00	\$ 8,047.72	\$ 6,910.72	\$ 15,050.00	\$ 11,754.79	\$ 13,440.39
REVENUE LESS OPERATED EXPENSES	\$ 0.00	\$ 16,932.94	\$ 18,069.94	\$ 0.00	\$ 8,401.35	\$ 3,315.75

This report covers the period from 01/01/97 to 12/31/97.

(*) INCLUDES ANNUAL MILEAGE OF SALES TAX RECEIVED FOR NOV-DEC 1997
 PERIODS IN LAST FISCAL YEAR - CURRENT TOTAL DISTRICTS ACTING AS DISTRICTS
 AS OF 12/31/97 \$ 33,649.87. (AS PER ALIEN BUDGET)

Acadiana PARISH Police Jury DISTRICT # 3
Acadiana PARISH POLICE JURY
Acadiana, Louisiana

Notes to the Financial Statements
As of and for the Year Ended Dec. 31, 2017

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 canals maintained for drainage, etc.)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

1-3-98

LIVINGSTON PARISH GRAVITY DRAINAGE
DISTRICT NO. 3

HISTORY :

This District was created by ordinance of Livingston Parish Police Jury under state statute RS 1:38:1751 in 1993. A sales tax election was held providing funding in March, 1997, whereby a 1/2 cent sales tax on transactions within the District would be collected effective July 1, 1997.

The purpose of the District is to improve and maintain all natural as well as created canals which drain rain water and natural drainage within the boundaries of the District.

Five boards of commissioners were appointed by the Police Jury with staggered periods of service whereby each appointment expires at different dates in the future. No compensation is received and all service is voluntary. The current elected Chairman is Mr. Beverly Thoms.

Gravity Drainage District 3 of Livingston Parish encompasses the border of the north-western boundary of Livingston Parish at the St. Helena Parish line to a point south bordering the Gravity Drainage District 1 to an eastern boundary of Gravity Drainage District 5. All western boundaries are joining the Amite River. The area of the District is approximately 48 square miles.

Approximately 8000 residents are located within the boundaries of the District.

There are no employees of the District at this time since the District is in the planning stages since creation.

The District has 18 streams with a estimated 42 mile length. All streams were previously dug by the Police Jury or were natural drains to the Amite River or south tributaries.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Louisiana 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 Louisiana 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 fixed

assets, and the servicing of general long-term debt. Governmental funds of the district include (include those funds included in the accompanying statements):

1. **General Fund**—the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Debt Service Fund**—accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations 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.)

Other Financing Sources (Uses)

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

E. BUDGETS

(SEE ATTACHED)

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). 8-1-97 11-9-97 12-30-97
2. Whether or not appropriations (unexpended budget balances) lapse at year-end. 8-31-97 8-31-97 12-31-97
3. Procedures relative to outstanding encumbrances. 11-1-97
4. Basis of preparing and reporting the budgets and those funds not budgeted, and those components excluded from the budget comparison. 12-31-97 12-31-97 12-31-97
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. 100% 100% 100%

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

(NONE)

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

G. CASH AND CASH EQUIVALENTS

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

Notes to the Financial Statements (Continued)

equivalents (include amounts in time deposits and those investments with original maturities of 90 days or less.) Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. INVESTMENTS

(NONE)

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the district's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

GASB Statement No. 31 requires the following disclosures:

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

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

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure,

provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.

- The district may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations. Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

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

I. INVENTORIES

(N.O.M.E.)

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).

J. PREPAID ITEMS

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

K. 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).

L. COMPENSATED ABSENCES

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

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

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

[GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability if 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.

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.]

IV. LONG-TERM OBLIGATIONS

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

N. FUND EQUITY

Reserves

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

Designated Fund Balances

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

O. TOTAL COLUMNS ON STATEMENTS

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

2

LEVIED TAXES

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

	Authorized Millage	Levied Millage
	---	---
	---	---

- *Sales Tax (2.00%) in Parish*
Sales in Parish District 2, Business License/Permit

The following are the principal taxpayers for the parish (amounts expressed in thousands):

- *Residents of District 2 and Retail merchandise collections*
collected to Louisiana Police Jury Board, their assignments to
Louisiana Parish Assessment Council Sales Tax Dist. #6 Admin and

East Feliciana PARISH East Feliciana DISTRICT # 2-
East Feliciana PARISH POLICE JURY
East Feliciana Louisiana
 Notes to the Financial Statements (Continued)

Taxable:	Assessed Valuation	Percentage of Total Assessed Valuation
_____	\$ _____	%
_____	_____	%
_____	_____	%
_____	_____	%
Total	\$ _____	%

3. FUND DEFICITS

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

4. CASH AND CASH EQUIVALENTS

At December 31, 1997, the district has cash and cash equivalents (book balances) totaling \$20,477, as follows:

Demand deposits	\$ <u>20,477</u>
Interest-bearing demand deposits	_____
Time deposits	_____
Other	_____
Total	\$ <u>20,477</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, 1997 the district has \$20,477 in deposits (collected bank balances). These deposits are secured from risk by \$20,477 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.]

Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 35:1229 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.

5. INVESTMENTS

(NONE)

Investments are categorized into these three categories of credit risk:

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

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

Type of Investment	Category			Carrying Amount			Total Carrying Amount
	1	2	3	Fair Value	Amortized Cost	Cost	
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
Total	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
Investments not subject to categorization:							
Deferred compensation plan				_____			_____
External investment pool				_____			_____
Total Investments:				<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

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

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

Ascension PARISH ^{Case of} Ascension DISTRICT # 2-
Ascension PARISH POLICE JURY
Ascension, Louisiana
 Notes to the Financial Statements (Continued)

6. RECEIVABLES

The following is a summary of receivables at December 31, 18¹⁷:

Class of Receivables	General Fund	Debt Service Fund	Total
Ad valorem taxes	\$ _____	\$ _____	\$ _____
Accounts			
Other <i>54420 TRF (PSP - 100%)</i>	\$ 16,385	_____	\$ 16,385
Total	\$ 16,385	\$ _____	\$ 16,385

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

7. CHANGES IN GENERAL FIXED ASSETS

(None)

A summary of changes in general fixed assets follows:

	Balance January 1, 18	Additions	Deductions	Balance December 31, 18
	\$			\$
Land	\$ _____	\$ _____	\$ _____	\$ _____
Buildings	_____	_____	_____	_____
Improvements other than buildings	_____	_____	_____	_____
Equipment and furniture	_____	_____	_____	_____
Other asset classes	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____

8. PENSION PLAN

(None)

(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

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

assets and benefit provisions. [All employees of the district are members of (Plan A) (Plan B.)
] [or Some employees of the district are members of Plan A and some are members of Plan B.]

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. [Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1990, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1990.] [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% 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% for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100% 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 joint 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 14819, Baton Rouge, Louisiana 70808-4819, or by calling (504) 825-1361.

Funding Policy. [Under Plan A, members are required by state statute to contribute 2.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll.] [Under Plan B, members are required by state statute to contribute 2.0% of their annual covered salary in excess of \$1,200 and the district is required to contribute at an actuarially determined rate. The current rate is 2.50% of annual covered payroll.] Contributors 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 R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. (The district's contributions to the System under Plan A for the years ending December 31, 1997, 1998, and 1999, were \$_____, \$_____, and

_____ PARISH _____ DISTRICT
_____ PARISH POLICE JURY

Louisiana
Notes to the Financial Statements (Continued)

\$_____, 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, 1997, 1998, and 1999, were \$_____, \$_____, and \$_____, respectively, equal to the required contributions for each year.] [If the required contributions and the actual amount contributed do not equal, disclose the required contribution in dollars and the percentage of that amount contributed for the current year and each of the two preceding years.]

9. 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 expenditures/expenses 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.]

10. COMPENSATED ABSENCES (NONE)

At December 31, 18__, employees of the district have accumulated and vested \$_____ of employee leave benefits, which was computed in accordance with GASB Codification Section 080. 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 (NONE)

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 18__:

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

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

(None)

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:	Buildings	Equipment	Other	Total
19__	\$ _____	\$ _____	\$ _____	\$ _____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
19__	_____	_____	_____	_____
Thereafter	_____	_____	_____	_____
Total minimum lease payments	_____	_____	_____	_____
Less amount representing ancillary 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	\$ _____	\$ _____	\$ _____

12. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

(NONE)

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

	Compensated Missions	Capital Leases	Bonded Debt	Total
Long-term obligations payable at _____ 19__	\$ _____	\$ _____	\$ _____	\$ _____
Additions	_____	_____	_____	_____
Deletions	_____	_____	_____	_____
Long-term obligations payable at _____ 19__	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

Year Expires	_____	_____	_____	_____	_____	Total
19__	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
19__	_____	_____	_____	_____	_____	_____
19__	_____	_____	_____	_____	_____	_____
19__	_____	_____	_____	_____	_____	_____
19__	_____	_____	_____	_____	_____	_____
19__	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

13. RELATED PARTY TRANSACTIONS

(NONE)

(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 which result from related party transactions. List all related party transactions.)

Notes to the Financial Statements (Continued)

14. LITIGATION AND CLAIMS (NONE)

At _____, 19____, the district is involved in litigation or is aware of claims totaling \$_____, which are not covered by insurance. Of this amount, \$_____ is required to be accrued under the provisions of GASB (Codification Section 650). 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 those remaining amounts.)

Claims and litigation costs of \$_____ were incurred in the current year. Of this amount, \$_____ has been recorded as a current-year expenditure of the General Fund, and \$_____ has been recorded in the general long-term obligations account group as an obligation not requiring current resources.

15. SUBSEQUENT EVENTS (NONE)

(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.)

16. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES (NONE)

(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:

_____ PARISH _____ DISTRICT
_____, PARISH POLICE JURY
Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended _____, 18__

COMPENSATION PAID BOARD MEMBERS (N/A)

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

PRIOR AUDIT FINDINGS (N/A)

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

CURRENT AUDIT FINDINGS N/A

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

_____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____, Louisiana

Schedule of Compensation Paid Board Members
 For the Year Ended _____, 19__

A/A

NAME

NUMBER AMOUNT

\$

Total

\$

_____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____ Louisiana

N/A

Summary Schedule of Prior Audit Findings
 For the Year Ended _____, 18__

Ref. No.*	Fiscal Year Finding Initially Reported	Description of Finding	Corrective Action Taken (Date, No., Partially)	Planned Corrective Action/Partial Corrective Action Taken**	Additional Explanation***
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

* Reference number the auditor assigns to the audit finding.

** When audit findings are not corrected or are only partially corrected, the planned corrective action as well as any partial corrective action taken should be described.

***Additional explanation is required when:

- Corrective action taken is significantly different from corrective action previously reported.
- The district believes the audit findings are no longer valid or do not warrant further action.

Note: This summary schedule of prior audit findings should include all prior audit findings and management's letter comments. This includes internal control findings and compliance findings.

In addition, this summary schedule should include audit findings reported in the prior audit's summary schedule of prior audit findings, except those audit findings listed as corrected or no longer valid or not warranting further action.

_____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____, Louisiana

(N/A)

Corrective Action Plan for
 Current Year Audit Findings
 For the Year Ended _____, 18__

<u>Ref. No.*</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)**</u>	<u>Anticipated Completion Date</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

* Reference number the auditor assigns to the audit finding.

**Name(s) of contact person(s) responsible for corrective action.

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

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

GRAVITY DRAINAGE DISTRICT #2
Income Statement
for the period ending December 31, 1997

	Y-T-D	STD.#
REVENUE		
Interest On Investments	\$ 149.84	0.1
Sales Tax Collected	59,609.03	59.8
Donations	50.10	0.1
	-----	-----
TOTAL REVENUE	59,819.97	100.0
	-----	-----
TOTAL REVENUE	59,819.97	100.0
 OPERATING EXPENSES		
Office Supplies	345.39	0.7
Advertising/Legal	323.00	0.6
Professional Fees	6,236.97	12.3
S/Tax Collection Fees	1,088.30	2.1
Contingencies	4,200.30	12.3
	-----	-----
TOTAL OPERATING EXPENSES	14,156.72	27.9
	-----	-----
REVENUE OVER (UNDER) EXPENSES	\$ 46,663.25	72.1
	-----	-----

GRAVITY DRAINAGE DISTRICT #3
Balance Sheet
as of December 31, 1997

ASSETS

CURRENT ASSETS

Hancock Bank: Checking	\$ 26,223.68
Hancock Bank Acct #018-0017-9	58.10
Receivables: Sales Taxes	14,362.17

TOTAL CURRENT ASSETS \$ 40,643.95

TOTAL ASSETS \$ 40,643.95

LIABILITIES AND EQUITY

EQUITY

Current Year Income/Loss	<u>40,643.95</u>
--------------------------	------------------

TOTAL EQUITY 40,643.95

TOTAL LIABILITIES & EQUITY \$ 40,643.95