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**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Annual Financial Statements  
December 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9.1.04

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
JENNINGS, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS  
DECEMBER 31, 2003**

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# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

414 East Nezpique Street  
PO Box 1347, Jennings, LA 70546  
Phone (337) 824-7773

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Broadmore Gravity Drainage District  
Jefferson Davis Parish, Louisiana

I compiled the accompanying general purpose financial statements of the Broadmore Gravity Drainage District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2003 and the accompanying supplementary information listed in the table of contents, which is presented only for supplementary analysis purposes, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management of the Broadmore Gravity Drainage District. I have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 23, 2004 on the results of my agreed-upon procedures.

*Mike B. Gillespie, CPA, APAC*

Jennings, Louisiana  
June 23, 2004

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**GENERAL FUND  
Balance Sheet as of December 31, 2003**

**ASSETS**

Cash and cash equivalents	\$ 109,467
Accounts receivable-ad valorem taxes	90,355
Accounts receivable-other	4,893
Less allowance for doubtful accounts	-

**TOTAL ASSETS** \$ 204,715

**LIABILITIES AND FUND BALANCE**

Liabilities:

Accounts payable	\$ 614
Total Liabilities	<u>614</u>

Fund balance:

Fund balance-unreserved-undesignated	<u>204,101</u>
Total Fund Balance	<u>204,101</u>

**TOTAL LIABILITIES AND FUND BALANCE** \$ 204,715

See accompanying notes and accountant's report.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**GENERAL FUND  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended December 31, 2003**

**REVENUES**

Ad valorem taxes, including interest	\$	108,648
Intergovernmental - Federal Emergency Management Agency		4,893
Interest earnings		1,488
<b>Total Revenues</b>		115,029

**EXPENDITURES**

Salaries and related benefits		4,980
Board per diem payments		5,600
Professional services		950
Office supplies		556
Operating services-contractors		96,559
Operating supplies and materials		836
Other expenditures		93
Intergovernmental:		
Deduction from ad valorem taxes-pension		3,610
<b>Total Expenditures</b>		113,184

**EXCESS (DEFICIENCY) OF REVENUES  
OVER EXPENDITURES**

1,845

**FUND BALANCE AT BEGINNING OF YEAR**

202,256

**FUND BALANCE AT END OF YEAR**

\$ 204,101

See accompanying notes and accountant's report.

**BROADMORE GRAVITY DRAINAGE DISTRICT**  
**JEFFERSON DAVIS PARISH POLICE JURY**  
 Jennings, Louisiana

**GENERAL FUND**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2003**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes, penalties, and interest	\$ 98,759	\$ 108,648	\$ 9,889
Intergovernmental - FEMA	-	4,893	4,893
Interest earnings	5,000	1,488	(3,512)
<b>Total Revenues</b>	103,759	115,029	11,270
<b>EXPENDITURES</b>			
Salaries and related benefits	4,500	4,980	(480)
Board per diem payments	6,000	5,600	400
Advertising, dues and subscriptions	200	-	200
Professional services	3,000	950	2,050
Office supplies	850	556	294
Operating services-contractors	179,673	96,559	83,114
Operating supplies and materials	35,000	836	34,164
Other expenditures	250	93	157
Intergovernmental:			
Deduction from ad valorem taxes-pension	2,550	3,610	(1,060)
<b>Total Expenditures</b>	232,023	113,184	118,839
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(128,264)	1,845	130,109
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	202,256	202,256	-
<b>FUND BALANCE AT END OF YEAR</b>	\$ 73,992	\$ 204,101	\$ 130,109

See accompanying notes and accountant's report.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003**

**INTRODUCTION**

The Broadmore Gravity Drainage District (District) was created by the Jefferson Davis Parish Police Jury pursuant to LSA-RS 38:1751 to 1904. The District primarily has the power and authority, within its boundaries, to plan, construct, maintain and operate such works of improvement as land treatment of watershed protection, flood prevention works, irrigation improvements, recreation, municipal and industrial water storage, and fish and wildlife developments.

Under the provisions of LSA-RS 38:1758, the District shall be governed and controlled by five commissioners who shall be the governing authority of the District. These commissioners or their spouses must own at least five hundred dollars in real estate in the district, or they must be the representative of some corporation owning at least five hundred dollars in real estate in the district. Each commissioner shall serve a term of four years. In the absence of any petition or recommendation, the police jury may appoint commissioners at their discretion.

The District does not have an established office location, but advertises its monthly meeting at the local fire station where the meetings are held. The District staff is comprised of one part-time secretary.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements 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**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003**

Because the police jury appoints members of the board and has the ability to significantly influence operations, the District was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish with the oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information of the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**C. FUND ACCOUNTING**

The District used a fund (General Fund) to report on its financial position and the results of its operations. The District has no fixed assets or long-term debt, therefore it has not used an account group in its financial presentation. 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.

The general fund of the District is classified as a governmental fund. The general fund is the general operating fund of the District and accounts for all financial activities of the District, including acquisition of general fixed assets and servicing of general long-term obligations.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is 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. The operating statement of the general fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the general fund. The general fund uses the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes are recognized as revenue in the year the taxes are assessed, and to the extent they are available within 60 days of the year end. Ad valorem taxes are assessed for the calendar year, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and



**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003**

January and February of the ensuing year.

Interest earnings on time deposits with financial institutions are recorded when the time deposits have matured and the interest is available to the District.

Substantially all other revenues are recorded when received.

**Expenditures**

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

**E. BUDGET PRACTICES**

Pursuant to the Louisiana Local Government Budget Act (LSA-RS 39; 1301-1314), the District is required to prepare and adopt an annual budget. However, the District is not required to hold a public hearing or have public participation. The operating budget includes proposed expenditures and the means of financing them. All budget appropriations lapse at year end. The District adopted the final amended budget on December 2, 2003.

**F. ENCUMBRANCES**

The District does not utilize encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. 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.

**H. FIXED ASSETS**

The District has no fixed assets as discussed in item C above.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003**

**I. PENSION PLAN**

The District has no full-time employees that qualify for participation in any of the public employee retirement systems.

**J. LONG-TERM OBLIGATIONS**

The District has no outstanding long-term obligations.

**2. LEVIED TAXES**

A summary of authorized and levied and advalorem taxes follows:

Authorized Millage	Levied Millage	Expiration Date
8.80	8.80	12/31/03

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

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2002 Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Entergy Gulf States, Inc.	Utilities	\$ 4,467	4.01%
Centurytel of Evangeline Inc.	Communication	3,529	3.17%
Tennessee Gas Pipeline Company	Pipeline	3,514	3.15%
Colonial Pipeline Company	Pipeline	3,331	2.99%
Florida Gas Transmission	Pipeline	3,022	2.71%
Denbury Resources, Inc.	Pipeline	2,015	1.81%
Hibernia National Bank	Bank	2,110	1.89%
Enterprise Loutex Porpylene	Pipeline	1,936	1.74%
Kerr-mcGee O&G Onshore LLC	Pipeline	1,877	1.68%
BellSouth Telecommunications	Telephone	1,815	1.63%
Total		\$ 27,616	24.78%

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2003 the District had cash and cash equivalents (book balances) totaling \$ 109,467 as follows.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY  
Jennings, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003**

Interest-bearing demand deposits	\$ 3,851
Time deposits	<u>105,616</u>
Total	\$ <u>109,467</u>

At December 31, 2003 the District had \$ 110,651 in deposits (collected bank balances). These balances were secured from risk by \$ 105,035 of federal deposit insurance and \$ 5,616 of pledged securities held by custodial bank in the name of the fiscal bank (GASB Category 3).

**4. LITIGATION AND CLAIMS**

The District is not presently involved in any litigations as plaintiff or defendant.

**5. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees/ independent contractors; and natural disasters. The Board does not presently carry commercial insurance for any of the above identified risk. Since the Board is a component unit of the Police Jury, it is possible that some risks of loss are covered by commercial insurance provided by the Police Jury. However, the Police Jury's insurance consultant could not provide any assurance concerning this potential coverage as of the issuance date of these financial statements. Therefore, it is probable that the Board has retained some risk of loss with respect to the various aforementioned risks. There is no provision in the financial statements for potential claims that may have been retained. The Board has not incurred any claims or settlements of claims for any risks in any of the past three years.

**ADDITIONAL REPORTS**

# Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

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PO Box 1347, Jennings, LA 70546  
Phone (337) 824-7773

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Broadmore Gravity Drainage District  
Jefferson Davis Parish, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which agreed to by the management of the Broadmore Gravity Drainage District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Broadmore Gravity Drainage District's compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

**Findings:** There were no expenditures for materials and supplies which exceeded \$15,000. There were no expenditures for public works exceeding \$100,000.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

**Findings:** Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

**Findings:** Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

**Findings:** None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

**Findings:** Management provided us with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

**Findings:** I traced the adoption of the 2003 original budget to the Board minutes which indicated the original budget was adopted on December 12, 2002. I also traced the amendment to the 2003 budget to the December 2, 2003 Board minutes for approval.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by more than 5%.

**Findings:** I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not vary adversely more than 5% from budgeted amounts.

### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination:

- a) Trace payments to supporting documentation as to proper amount and payee;

**Findings:** I examined supporting documentation for each of the six selected disbursements and found that the payment was for the proper amount and made to the correct payee.

- b) Determine if payments were properly coded to the correct fund and general ledger account; and

**Findings:** All of the payments examined were properly coded to the correct fund and general ledger account.

- c) Determine whether payments received approval from proper authorities;

**Findings:** Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board of Commissioners.

### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:2 (the open meetings law).

**Findings:** The District does not have an established office location, but advertises its monthly meeting at a local fire station where the meetings are held. Management has asserted that agendas are posted at the building, however, I could find no evidence supporting such assertion.

### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

**Findings:** I inspected copies of all deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

**Findings:** I inspected payroll records for the year and noted no instances which would indicate payments to employees which constitute bonuses, advances, or gifts.

The prior year report, dated June 19, 2003 did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, others might have been reported to you.

This report is intended solely for the use of management of Broadmore Gravity Drainage District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Mike B. Gillespie, CPA, APAC*

Jennings, Louisiana

June 23, 2004

**BROADMORE GRAVITY DRAINAGE DISTRICT  
LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

To:

Mike B. Gillespie, CPA, APAC  
PO Box 1347  
Jennings, LA 70546

In connection with your compilation of our financial statements as of December 31, 2003 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of

Feb 3, 2004 (Date)

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes  No



We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

By:

Broadmore Gravity Drainage District

[Signature] Secretary Feb 3 2004 Date

[Signature] Treasurer Feb 3 2004 Date

[Signature] President Feb 3, 2004 Date

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**SCHEDULE OF PRIOR YEAR FINDINGS**  
For the Year Ended December 31, 2003

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

2002-1 Non-compliance Special Reporting Required Under LRS 42.283-286

Recommendation: Reports required under LRS 42:283 through 42:286 should be filed within thirty days after close of the fiscal year with the secretary of the Police Jury and the Clerk of Court. I suggest that a signed transmittal confirming the date filed be obtained from both the Police Jury and the Clerk of Court.

Status: Condition resolved.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

No findings reported.

**SECTION III – MANAGEMENT LETTER**

No findings reported.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**SCHEDULE OF CURRENT YEAR FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2003**

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

**Current Year Findings:**

No findings reported.

**Prior Year Findings:**

No findings reported.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

No findings reported.

**SECTION III – MANAGEMENT LETTER**

No findings reported.

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**  
Jennings, Louisiana

**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS**  
For the Year Ended December 31, 2003

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS**

**Current Year Findings:**

No findings reported.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

*No findings reported.*

**SECTION III – MANAGEMENT LETTER**

No findings reported.

\* \* \* \* \*

**THIS CORRECTIVE ACTION PLAN HAS BEEN PREPARED BY MANAGEMENT**  
Contact Ms. Debbie Abshire at (337) 824-8000 for questions regarding this plan.

**SUPPLEMENTARY INFORMATION**

**BROADMORE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**SCHEDULE OF COMPENSATION PAID TO COMMISSIONERS  
For the Year Ended December 31, 2003**

Larry Lyons	\$ 1,000
Valerie Guidry, Jr.	1,300
Jules LaCour	1,000
John Marceaux	1,100
Ronald Guidry	<u>1,200</u>
<b>Total</b>	<b>\$ <u>5,600</u></b>