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LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

COMPONENT UNIT FINANCIAL STATEMENTS

As of and for the Year Ended
December 31, 1999

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 4/5/00

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LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9
COMPONENT UNIT FINANCIAL STATEMENTS

As of and for the Year Ended
December 31, 1999

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Ann T. Hebert

Certified Public Accountant
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To the Board
Lafourche Parish Fire Protection District No. 9
Gheens, Louisiana

I have compiled the accompanying general purpose financial statements of Lafourche Parish Fire Protection District No. 9, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 1999, 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 information that is the representation of management of the Lafourche Parish Fire Protection District No. 9. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectfully submitted,

Ann T. Hebert

Ann T. Hebert
Certified Public Accountant

February 25, 2000

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS
December 31, 1999

	Governmental Fund Type General	Account Group General Fixed Assets	Total <small>(Memorandum Only)</small> December 31, 1999
ASSETS			
Cash and cash equivalents	\$ 37,949	\$ -	\$ 37,949
Receivables -			
Taxes	808	-	808
Due from other governmental units	29,519	-	29,519
Land	-	2,500	2,500
Building	-	79,986	79,986
Equipment	-	68,480	68,480
Vehicles	-	118,929	118,929
TOTAL ASSETS	<u>\$ 68,276</u>	<u>\$ 269,895</u>	<u>\$ 338,171</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Fund Equity:			
Investment in general fixed assets	-	269,895	269,895
Fund balance - Unreserved - undesignated	68,276	-	68,276
Total fund equity	<u>68,276</u>	<u>269,895</u>	<u>338,171</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 68,276</u>	<u>\$ 269,895</u>	<u>\$ 338,171</u>

See accompanying notes and accountant's report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND - GENERAL FUND

For the twelve month period ended December 31, 1999

REVENUES:	
Ad valorem taxes	\$ 28,080
State revenue sharing	6,924
Interest earnings	628
Insurance rebate	2,455
	<hr/>
Total revenues	38,087
EXPENDITURES:	
Public safety:	
General administration	2,903
Professional fees	1,850
Repairs and maintenance	2,680
Office supplies	133
Insurance	9,443
Fire Protection Service	2,455
Capital Outlay	10,150
	<hr/>
Total expenditures	29,614
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	8,473
FUND BALANCE, BEGINNING	59,803
	<hr/>
FUND BALANCE, ENDING	\$ 68,276

See accompanying notes and accountant's report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (NON-GAAP BASIS) AND ACTUAL
 GOVERNMENTAL FUND - GENERAL FUND
 For the twelve month period ended December 31, 1999

	Budget	Actual	Variance- favorable (unfavorable)
REVENUES:			
Ad valorem taxes	\$ 33,000	\$ 25,778	\$ (7,222)
State revenue sharing	7,000	6,925	(75)
Interest earnings	-	628	628
Insurance rebate	2,000	2,455	455
Grant	-	5,000	5,000
Total revenues	<u>42,000</u>	<u>40,786</u>	<u>(1,214)</u>
EXPENDITURES:			
Public safety:			
General administration	5,000	2,047	2,953
Professional fees	2,000	1,850	150
Capital outlays	29,473	10,150	19,323
Repairs and maintenance	3,000	2,680	320
Office supplies	500	133	367
Insurance	12,500	9,443	3,057
Fire Protection Service	2,000	2,455	(455)
Total expenditures	<u>54,473</u>	<u>28,758</u>	<u>25,715</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,473)	12,028	24,501
FUND BALANCE, BEGINNING	<u>24,885</u>	<u>24,885</u>	-
FUND BALANCE, ENDING	<u>\$ 12,412</u>	<u>\$ 36,913</u>	<u>\$ 24,501</u>

See accompanying notes and accountant's report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 For the twelve month period ended December 31, 1999

	<u>Building</u>	<u>Land</u>	<u>Vehicle</u>	<u>Equipment</u>	<u>Total</u>
General fixed assets January 1, 1999	\$ 79,986	\$ 2,500	\$ 108,779	\$ 68,480	\$ 259,745
Additions:	-	-	10,150	-	10,150
December 31, 1999	<u>\$ 79,986</u>	<u>\$ 2,500</u>	<u>\$ 118,929</u>	<u>\$ 68,480</u>	<u>\$ 269,895</u>

See accompanying notes and accountant's report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

The Lafourche Parish Fire Protection District No. 9 was created by ordinance enacted by the Lafourche Parish Council on January 24, 1991 and is an integral part of the Lafourche Parish Council.

The accounting and reporting policies of the Lafourche Parish Fire Protection District No. 9 (the District), conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies:

a. Reporting Entity:

The statements included herein present only the financial position, results of operations, and changes in fund balance of the Lafourche Parish Fire Protection District No. 9. The District is a component unit of the Lafourche Parish Council.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b. Fund Accounting:

The government 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental funds. The measurement focus is upon determination of changes in financial position, rather than net income determination. The following is the Governmental fund of the District:

General Fund - The General fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

c. Basis of Accounting:

Governmental fund types use a modified accrual basis of accounting. Revenues are recognized when available and measurable. Revenues that are treated as susceptible to accrual are property taxes and interest. Expenditures are recorded when the liability is incurred.

d. General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position. It is involved with the measurement of results of operation. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges and curbs, gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized by the District. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

e. Budgets

A budget for the General Fund is prepared on the cash basis of accounting annually. Budgeted amounts are as originally adopted, or as amended. All budgetary appropriations lapse at year end.

f. Bad Debts:

The financial statements for the District contain no allowance for bad debts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectability of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the General Fund.

g. Compensated Absences and Pension Plan:

The District has no employees. Therefore, it does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

h. Encumbrances:

Encumbrances represent commitments relating to unperformed contract for goods or services. Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is not used by the fire district.

i. Total Column on Balance Sheet:

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

j. Long-term Obligations:

The District has no long-term obligations at December 31, 1999.

k. Fund Equity:

The District's fund equity as of December 31, 1999, consists entirely of unreserved - undesignated fund balance.

NOTE 2 - LEGAL COMPLIANCE-BUDGETS -

On November 11, 1998, the budget for the year ended December 31, 1999, was made available for public inspection; the hearing was held; and the budget was formally adopted by the District on December 16, 1998.

Revenues and expenditures shown on the budget comparison, Page 4, are recognized on the cash basis and are reconciled with the amounts shown on Page 3, as follows:

Excess (deficit) of revenues over (under) expenditures - Page 4	\$ 12,028
Add - current year receivables	30,327
Less - prior-year receivables	(33,882)
Less - current-year payables	-
Add - prior-year payables	-
	<hr/>
Excess (deficit) of revenues over (under) expenditures - Page 3	<u>\$ 8,473</u>

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 3 - DEPOSITS -

At year end, the carrying amount of the District's deposits and the bank balance was \$37,949. The total bank balance was covered by federal depository insurance.

NOTE 4 - AD VALOREM TAXES -

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in November and billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The Lafourche Parish Tax Collector bills and collects the taxes for the District.

NOTE 5 - DUE FROM OTHER GOVERNMENTAL UNITS -

Amounts due from other governmental units at December 31, 1999 consisted of the following:

State of Louisiana		
State revenue sharing	\$	2,307
Lafourche Parish Tax Collector -		
December, 1999 collections		
remitted to the District in		
January, 1999		<u>27,212</u>
 Total	\$	<u>29,519</u>

NOTE 6 - GENERAL FIXED ASSETS -

A summary of changes in general fixed assets follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Building	\$ 79,986	\$ -	\$ -	\$ 79,986
Land	2,500	-	-	2,500
Vehicle	108,779	10,150	-	118,929
Equipment	68,480	-	-	68,480
 Total	<u>\$ 259,745</u>	<u>\$ 10,150</u>	<u>\$ -</u>	<u>\$ 269,895</u>

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 7 - COMPENSATION OF BOARD MEMBERS -

The District did not pay per diem to any of its Board Members during the year ended December 31, 1999.

Ann J. Hebert

Certified Public Accountant
901 Ridgefield Road
Thibodaux, Louisiana

(504) 446-0994

Schedule of Prior Year Findings
and Questioned Cost

1998-1 Finding

Louisiana Revenue Statue 38:2212 A (ii) requires purchases of seven thousand five hundred dollars or more, but less than fifteen thousand dollars be made by obtaining not less than three telephone or facsimile quotations. A written confirmation of the accepted offer be obtained and made a part of the purchase file. If quotations lower than the accepted quotation are received, the reasons for their rejection shall be recorded in the purchase file.

Purchases in the above amounts were made during this period without three telephone or facsimile quotations.

Resolution: Corrected December 31, 1999.

There are no current year findings.

*Lafourche Parish Fire
Protection District No. 9*

180 Pecan Street
Gheens, Louisiana 70355

Schedule of Prior Year Findings
and Questioned Cost

1998-1 Finding

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