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***LAFOURCHE PARISH FIRE  
PROTECTION DISTRICT NO. 6***

***FINANCIAL REPORT AND INTERNAL CONTROL AND  
COMPLIANCE REPORT***

***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 **JUL 19 2000**



**STAGNI & COMPANY, LLC**

# ***LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6***

***General Purpose Financial Statements  
As of and for the Year Ended December 31, 1999***

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# ***FINANCIAL SECTION***



# STAGNI & COMPANY, LLC

## INDEPENDENT AUDITOR'S REPORT

To the Commissioners  
Lafourche Parish Fire Protection District No. 6

We have audited the accompanying general-purpose financial statements of the Lafourche Parish Fire Protection District No. 6, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 1999, as listed in the financial section of the foregoing table of contents. These general-purpose financial statements are the responsibility of the Lafourche Parish Fire Protection District No. 6's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*; issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Parish Fire Protection District No. 6 as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 1, 2000 on our consideration of the Lafourche Parish Fire Protection District No. 6's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

*Stagni & Company*

Thibodaux, Louisiana  
June 1, 2000

207 LAFAYE AVENUE  
THIBODAUX, LA 70301  
PHONE (504) 447-7226  
FAX (504) 446-3032

11 JAMES BLVD., SUITE 210  
ST. ROSE, LA 70087  
PHONE (504) 468-2258  
FAX (504) 464-1473

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A PROFESSIONAL SERVICE ORGANIZATION  
MEMBERS: AICPA • LCPA  
EMAIL: [stagni@stagni.com](mailto:stagni@stagni.com)  
INTERNET: <http://www.stagni.com>

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1999

	Governmental Fund Types			Account Groups		Totals (Memorandum Only)
	General	Debt Service	Capital Projects	General Fixed Assets	General Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and Investments	\$2,138	\$2,690	\$ 522,362			\$527,190
Ad valorem taxes receivable	10,677					10,677
Due from other governmental units	73,645					73,645
Due to from other funds	1,311					1,311
General fixed assets				\$74,654		74,654
Amount available in Debt Service Fund					\$2,690	2,690
Amount to be provided for retirement of general long-term debt					597,310	597,310
<b>Total assets</b>	<b>\$87,771</b>	<b>\$2,690</b>	<b>\$522,362</b>	<b>\$74,654</b>	<b>\$600,000</b>	<b>\$1,287,477</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>						
Liabilities:						
Due to other funds	\$		1,311			\$1,311
Deferred revenue	84,322					84,322
General obligation bonds payable					\$600,000	600,000
<b>Total liabilities</b>	<b>84,322</b>		<b>1,311</b>		<b>600,000</b>	<b>685,633</b>
Equity and Other Credits:						
Investment in general fixed assets				\$74,654		74,654
Fund balances:						
Reserved for debt service		\$2,690				2,690
Reserved for capital projects			521,051			521,051
Unreserved - undesignated	3,449					3,449
<b>Total equity and other credits</b>	<b>172,093</b>	<b>2,690</b>	<b>521,051</b>	<b>74,654</b>	<b>\$600,000</b>	<b>601,844</b>
<b>Total liabilities and fund equity</b>	<b>\$256,415</b>	<b>\$2,690</b>	<b>\$522,362</b>	<b>\$74,654</b>	<b>\$600,000</b>	<b>\$1,287,477</b>

See notes to financial statements.

**LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6**  
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 All Governmental Fund Types  
 For the year ended December 31, 1999

	Governmental Fund Types			Totals (Memorandum Only)
	General	Debt Service	Capital Project	
<b>REVENUES</b>				
Taxes - ad valorem	\$51,620			\$51,620
Intergovernmental:				
State of Louisiana:				
Insurance Rebate	17,336			17,336
Interest		\$ 63	\$ 8,008	8,072
Total Revenues	<u>68,956</u>	<u>63</u>	<u>8,008</u>	<u>77,028</u>
<b>EXPENDITURES</b>				
General government - current:				
Public Safety	70,507			70,507
Other			4	4
Total current expenditures	<u>70,507</u>		<u>4</u>	<u>70,511</u>
Capital expenditures			74,654	16,298
Debt Service:				
Principal retirement				
Interest and fiscal charges		6		6
Total debt service		<u>6</u>		<u>6</u>
Total expenditures	<u>70,507</u>	<u>6</u>	<u>74,658</u>	<u>86,815</u>
Excess (deficiencies) of revenues over expenditures	(1,551)	58	(66,650)	(9,787)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds		2,632	600,000	602,632
Bond costs			(12,300)	(12,300)
	<u>0</u>	<u>2,632</u>	<u>587,700</u>	<u>590,332</u>
<b>EXCESS (DEFICIENCIES) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(1,551)</u>	<u>2,690</u>	<u>521,050</u>	<u>580,545</u>
<b>FUND BALANCES</b>				
Beginning of year	57,898	0	0	57,898
Prior period adjustment	(52,898)	0	0	(52,898)
End of year	<u>\$5,000</u>	<u>\$2,690</u>	<u>\$521,050</u>	<u>\$528,740</u>

See notes to financial statements.

## LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
General Fund

For the year ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes - ad valorem	\$55,000	\$51,620	(\$3,380)
Intergovernmental:			
State of Louisiana			
Insurance Rebate	<u>17,000</u>	<u>17,336</u>	<u>336</u>
Total Revenues	<u>72,000</u>	<u>68,956</u>	<u>(3,044)</u>
<b>EXPENDITURES:</b>			
General government - current:			
Ad valorem tax deductions	1,750		1,750
Public Safety	<u>70,250</u>	<u>70,507</u>	<u>(257)</u>
Total current expenditures	<u>72,000</u>	<u>70,507</u>	<u>1,493</u>
Excess (deficiencies) of revenues over expenditures	0	(1,551)	(4,537)
<b>FUND BALANCES</b>			
Beginning of year	53,737	57,898	4,161
Prior period adjustment	<u>0</u>	<u>(52,898)</u>	<u>0</u>
End of year	<u>\$53,737</u>	<u>\$5,000</u>	<u>\$4,161</u>

See notes to financial statements.

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Debt Service Funds  
For the year ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes - ad valorem	\$0	\$0	\$0
Other - interest	0	63	63
Total Revenues	0	63	63
<b>EXPENDITURES</b>			
General government - current:			
Ad valorem tax deductions	0	0	0
Debt Service:			
Principal retirement	0	0	0
Interest and fiscal charges	0	6	(6)
Total debt service	0	6	(6)
Total expenditures	0	6	(6)
Excess (deficiencies) of revenues over expenditures	0	58	58
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	0	2,632	2,632
Total other financing sources (uses)	0	2,632	2,632
EXCESS (DEFICIENCIES) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	0	2,690	2,690
<b>FUND BALANCES</b>			
Beginning of year	0	0	0
End of year	\$0	\$2,690	\$2,690

See notes to financial statements.



# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

Combined Statement of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual  
Capital Project Fund  
For the year ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Other - interest	\$15,000	\$8,008	(\$6,992)
Total revenues	15,000	8,008	(6,992)
<b>EXPENDITURES</b>			
General government - current:			
Public Safety	0	4	(4)
Total current expenditures	0	4	(4)
Capital expenditures	600,000	74,654	525,346
Total expenditures	600,000	74,658	525,342
Excess (deficiencies) of revenues over expenditures	(585,000)	(66,650)	518,350
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	600,000	600,000	-
Bond costs	0	(12,300)	(12,300)
	600,000	587,700	(12,300)
<b>EXCESS (DEFICIENCIES) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>15,000</b>	<b>521,050</b>	<b>506,050</b>
<b>FUND BALANCES</b>			
Beginning of year	0	0	0
End of year	\$15,000	\$521,050	\$ 506,050

See notes to financial statements.

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

## NOTES TO FINANCIAL STATEMENTS For the year ended December 31, 1999

The Lafourche Parish Council adopted a resolution creating Fire Protection District No. 6 of the Parish of Lafourche, Louisiana and defining and describing the boundaries thereof by ordinance 1137 adopted on April 25, 1974 and amended by ordinance 2660 on August 11, 1998. The District has all the rights and powers and privileges granted by and conferred by the Constitution and Statutes of the State of Louisiana, including the right to incur debt, issue bonds, and levy taxes.

### Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the Lafourche Parish Fire Protection District No. 6 (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

Under Governmental Accounting and Financial Standards Section 2100, the financial reporting entity consists of the primary government and its component units. As the governing authority of the parish, the Lafourche Parish Council is considered to be the primary government for financial reporting purposes for the Parish of Lafourche.

Component units are defined as legally separate organizations for which the elected officials of the primary government are financially accountable. The criteria used in determining whether financial accountability exists include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the council to impose its will on that organization and/or;
  - b. The potential for the organization to provide specific financial benefits to or imposes specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### A. Reporting Entity (continued)

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.

The District is considered a component unit of the Lafourche Parish Council, if applying the criteria above. This decision is based on the fact that the Parish Council appoints the voting majority of the Board of Commissioners of the District.

#### B. 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 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 the 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 change in financial position, rather than upon net income determination. The Governmental Funds of the District are as follows:

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. 6

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### B. Fund Accounting, (Continued)

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term obligation principal, interest and related costs.

Capital Projects Fund - The Capital Projects Fund is used to account for the acquisition or construction of general fixed assets.

#### C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Ad valorem taxes are considered "measurable" at the time of levy. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

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

#### D. Operating Budgetary Data

Budgets are adopted on a GAAP basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets lapse at year-end. The budget is amended by supplemental appropriations as needed during the year to comply with state law.

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### E. 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 seem to indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the Fund.

### F. Encumbrances

The District does not utilize encumbrance accounting; under which purchase orders, contracts, and other commitments are recorded in the District's book. The District is on a cash basis for daily operations and this method of accounting is not considered efficient or useful.

### G. Reserves and Designations of Fund Balance

Reserves on the governmental funds represent portions of fund balances that are not appropriate for expenditures or have been segregated for specific future uses, while designations of fund balances represent tentative plans for financial resource utilization in a future period.

### H. Cash and 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.

Under state law, the District may invest in United States bonds, treasury notes, or certificates.

State law also recognizes that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security deposits.

# LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 6

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### H. Cash and Deposits (Continued)

Obligation furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

#### I. General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. The Account Group is not a fund. It is concerned only with the measurement of financial position, not with the measurement of results of operations.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including bridges, curbs, etc. are not capitalized. No depreciation has been provided on general fixed assets. Interest costs on fixed assets are not capitalized. Fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

#### J. Long Term Debt

The accounting and reporting treatment applied to long-term obligations associated with a fund are determined by its measurement focus. Long term obligations expected to be financed from governmental funds are accounted for in the General Long Term Debt Account Group, not in the governmental funds.

The Long Term Debt Account Group is not a "fund". It is concerned only with the measurement of financial position, not with the measurement of results of operations.

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### K. Total (Memorandum Only) Columns on Combined Statements

The total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present the financial position or the results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### Note 2. DEPOSITS AND INVESTMENTS

At December 31, 1999 the District has cash - book balances (all deposits) of \$527,190 and bank balances totaling \$527,190. These deposits are stated at cost, which approximates market. Under state law, federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure these deposits (or the resulting bank balances). 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.

The District's December 31, 1999 deposits are secured from risk by \$202,138 of federal deposit insurance and \$325,052 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 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.

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 3 AD VALOREM TAXES

Ad Valorem taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise, and moveable property located in the Parish. The Lafourche Parish Assessor's Office and the State Tax Commission at the percentages of actual value as specified by Louisiana law establishes assessed values.

A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended December 31, 1998 (on which the 1999 taxes were levied) was \$5.25 per \$1,000 of assessed valuation of property within Lafourche Parish Fire Protection District No. 6 for the purpose of maintaining and operating the facilities and programs.

Note 4 COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members during the year ended December 31, 1999.

Note 5 DUE FROM OTHER GOVERNMENTAL UNITS

The amounts due from other governmental units at December 31, 1999 consisted of December 1999 ad valorem tax collections due from the Lafourche Parish Tax Collector to be remitted to the District in January 2000.



## LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

### NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 6      CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance December 31, 1998	Additions	(Deletions)/ Donations	Balance December 31, 1999
<b>Furniture &amp; Equipment</b>	\$0	\$ 11,863	\$0	\$ 11,863
<b>Trucks</b>	0	62,791	0	62,791
<b>TOTALS</b>	\$0	\$ 74,654	\$0	\$ 74,654

Note 7      LONG TERM DEBT

At December 31, 1999, the District had outstanding a General Obligation Bond, Series 1999 bearing interest at a rate of 4.727% payable through May 01, 2019.

A summary of changes in long-term obligations of the District is as follows:

	Payable December 1, 1998	Debt Incurred	Debt Retired	Payable December 31, 1999
<b>General Obligation Bonds, Series 1999</b>	\$ 0	\$600,000	\$ 0	\$600,000
<b>TOTALS</b>	\$ 0	\$600,000	\$ 0	\$600,000

# LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6

## NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7      LONG TERM DEBT (continued)

The annual requirements, including interest, to amortize all long-term debt outstanding are as follows:

	<b>General Obligation Bonds</b>
<b>Maturity</b>	
2000	\$45,851
2001	49,868
2002	48,467
2003	47,093
2004	50,630
2005-2009	242,476
2010-2014	238,130
2015-2019	242,073
<b>Totals</b>	<b>\$964,588</b>

Note 8      RISK MANAGEMENT

The District is exposed to various risks of loss related to tort; theft of, damage to, or destruction of assets; errors and omissions; and injuries to the public; and natural disasters. To protect against these risks, the District has purchased commercial or other insurance for the losses to which it is exposed.

Note 9      PRIOR PERIOD ADJUSTMENT

The District adjusted various beginning balance sheet balances. The District made an adjustment to its beginning fund balance to reflect the correct accounting for the accrual of its ad valorem tax revenue. In previous years, the District reflected the ad valorem taxes levied in November of the reporting year as revenue for that year. Properly, the ad valorem taxes levied, including the portion collected in December of that year are to be used in the next year to fund activities and debt to be paid in the next year.

**LAFOURCHE PARISH FIRE PROTECTION  
DISTRICT NO. 6**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 9      **PRIOR PERIOD ADJUSTMENT (Continued)**

The prior period adjustment necessary to the beginning fund balance is as follows:

<b>Account</b>	<b>General Fund</b>
Taxes receivable	\$ 6,857
Due from Sheriff	24,567
Deferred revenue	(84,322)
<b>Total increase (decrease) to fund balance for correction of ad valorem taxes</b>	<b>\$(52,898)</b>



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# STAGNI & COMPANY, LLC

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners  
Lafourche Parish Fire Protection District No. 6  
Thibodaux, Louisiana

We have audited the general-purpose financial statements of the Lafourche Parish Fire Protection District No. 6, a component unit of the Lafourche Parish Council for the year ended December 31, 1999 and have issued our report thereon dated June 1, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

## **Compliance**

As part of obtaining reasonable assurance about whether the Lafourche Parish Fire Protection District No. 6's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

## **Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Lafourche Parish Fire Protection District No. 6's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or

operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management of the Board of Commissioners of the Lafourche Parish Fire Protection District No. 6 and the Louisiana Legislative Auditor. However; this report is a matter of public record and its distribution is not limited.

*Stagni & Company*

Thibodaux, Louisiana  
June 1, 2000



**LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 6**

Summary Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Lafourche Parish Fire Protection District No. 6, a component unit of the Lafourche Parish Council.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of the Lafourche Parish Fire Protection District No. 6 were disclosed during the audit.
4. There was no management letter issued in connection with the audit of the financial statements.

- B.** There were no findings relating to the financial statements that are required to be reported in accordance with GAGAS.