

## *FINANCIAL SECTION*



**LAFOURCHE FIRE PROTECTION  
DISTRICT NO. 6  
PARISH OF LAFOURCHE  
STATE OF LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
For the two years ended December 31, 1993 and 1992

**Note 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Operating Budgetary Data**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and lapse at year end. The budget is amended by supplemental appropriations as needed to comply with state law.

**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 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**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund general ledger, is not utilized by the District.

**G. Cash and Investments**

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

**LAFORCHE FIRE PROTECTION  
DISTRICT NO. 6  
PARISH OF LAFORCHE  
STATE OF LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
For the two years ended December 31, 1995 and 1996

*Note 1*      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B.      Fund Accounting (Continued)**

**Governmental Funds**

Governmental Funds are those through which the governmental functions of the District are financed. The acquisition, use, and balance 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 upon 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.

**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.

*LAFOURCHE FIRE PROTECTION  
DISTRICT NUMBER 6  
PARISH OF LAFOURCHE  
STATE OF LOUISIANA*

*GENERAL PURPOSE FINANCIAL STATEMENTS  
INTERNAL CONTROL AND COMPLIANCE REPORTS*

*AS OF AND FOR THE TWO YEARS ENDED  
DECEMBER 31, 1995 AND 1996*



**LAFORCHE FIRE PROTECTION  
DISTRICT NO. 6  
PARISH OF LAFORCHE  
STATE OF LOUISIANA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
For the two years ended December 31, 1995 and 1996

**Note 2**      **PROPERTY TAXES**

Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise, and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at the percentages of actual value as specified by Louisiana law.

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. The tax rate for the year ended December 31, 1995 and 1996 was \$5.85 and \$5.77, respectively, per \$1,000 of assessed valuation of property within Fire Protection District No. 6 for the purpose of providing fire protection for the District.

**Note 3**      **COMPENSATION OF BOARD MEMBERS**

No compensation was paid to Board Members during the two years ended December 31, 1995 and 1996.

**Note 4**      **CONTRACT SERVICES**

The District is under contract with the St. John Volunteer Fire Department for a two year period to provide the necessary man power, equipment, and training so as to provide fire protection within the boundaries of the entire Fire District.

*INTERNAL CONTROL  
AND  
COMPLIANCE SECTION*





# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT ACCOUNTING STANDARDS**

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 Lafourche Parish Council, for the two years ended December 31, 1995 and 1996 and have issued our report thereon dated April 1, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Lafourche Parish Fire Protection District No. 6 for the two years ended December 31, 1995 and 1996, we considered its internal control structure 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 structure.

The management of the Lafourche Parish Fire Protection District No. 6 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Lafayette Parish Fire Protection District No. 6 for the two years ended December 31, 1995 and 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management of the Board of Commissioners, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Lafayette Parish Fire Protection District No. 6, is a matter of public record.

*Stagni & Company*

April 1, 1997  
Thibodaux, Louisiana





**LAFOURCHE FIRE PROTECTION  
DISTRICT NO. 6**

PARISH OF LAFOURCHE  
STATE OF LOUISIANA

**BALANCE SHEET**

Governmental Fund Type - General Fund

December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash		
Taxes receivable	63,672	24,912
Due from Lafourche Parish Tax Collector	<u>40,328</u>	<u>26,363</u>
Total Assets	<u>\$44,658</u>	<u>\$53,508</u>
<b>LIABILITIES AND FUND EQUITY</b>		
Accounts payable and accrued expenses	<u>80</u>	<u>80</u>
Total liabilities	<u>80</u>	<u>80</u>
Fund balance - unreserved	<u>44,658</u>	<u>53,508</u>
Total liabilities and fund equity	<u>\$44,658</u>	<u>\$53,508</u>

See notes to financial statements.

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**LAFOURCHE FIRE PROTECTION  
DISTRICT NUMBER 6  
PARISH OF LAFOURCHE  
STATE OF LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
INTERNAL CONTROL AND COMPLIANCE REPORTS**

**AS OF AND FOR THE TWO YEARS ENDED  
DECEMBER 31, 1995 AND 1996**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or taxonom, 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 JUN 25 1997



**LAFORCHIE FIRE PROTECTION  
DISTRICT NO. 6  
PARISH OF LAFORCHIE  
STATE OF LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS**  
For the two years ended December 31, 1993 and 1990

The Lafourche Parish Council adopted an ordinance creating Fire Protection District No. 6 constituting a political subdivision of the State of Louisiana having the authority to incur debt, issue bonds, and to levy taxes. The District is under the direction of five commissioners.

**Note 1**      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the Lafourche Fire 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**

The District is a component unit of the Lafourche Parish Council.

**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.

**LAFAYETTE FIRE PROTECTION  
DISTRICT NUMBER 6  
PARISH OF LAFAYETTE  
STATE OF LOUISIANA**

*General Purpose Financial Statements  
As of and for the Two Years Ended December 31, 1985 and 1986*

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# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS – CONSULTANTS

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Lafourche Fire Protection District Number 6  
Thibodaux, Louisiana

We have audited the accompanying general purpose financial statements of Lafourche Fire Protection District Number 6, a component unit of Lafourche Parish Council, as of and for the two years ended December 31, 1995 and 1996. These general purpose financial statements are the responsibility of the Lafourche Fire Protection District Number 6's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 Fire Protection District Number 6 as of December 31, 1995 and 1996 and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

*Stagni & Company*

Thibodaux, Louisiana  
April 1, 1997

**LAFOURCHE FIRE PROTECTION  
DISTRICT NO. 6**

PARISH OF LAFOURCHE  
STATE OF LOUISIANA

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Governmental Fund Type - General Fund

For the two years ended December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
<b>REVENUES</b>		
Taxes - ad valorem	\$44,189	\$52,374
Fire insurance rebate	<u>15,955</u>	<u>15,529</u>
<b>Total Revenues</b>	<u>60,144</u>	<u>67,903</u>
<b>EXPENDITURES</b>		
Current operations:		
Contract services	58,280	58,584
Assessor fees and pension funds	1,260	180
Professional fees	650	250
Printing	470	120
Miscellaneous	<u>55</u>	<u>80</u>
<b>Total Expenditures</b>	<u>61,515</u>	<u>59,194</u>
<b>Excess of Revenues Over Expenditures</b>	<b>(1,371)</b>	<b>8,709</b>
<b>FUND BALANCE</b>		
Beginning of year	<u>46,175</u>	<u>44,818</u>
<b>End of year</b>	<u>\$44,804</u>	<u>\$53,527</u>

See notes to financial statements.

# LAFOURCHE FIRE PROTECTION

DISTRICT NO. 6  
PARISH OF LAFOURCHE  
STATE OF LOUISIANA

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

Continental Fund Type - General Fund  
For the two years ended December 31, 1985 and 1986

	1985		1986		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
<b>REVENUES</b>					
Taxes - 85 million	\$44,158	\$44,169	\$44,154	\$44,274	\$8,279
Fire insurance receipts	13,528	13,823	13,878	15,578	2,000
Total revenues	\$57,686	\$57,992	\$58,032	\$59,852	\$2,270
<b>EXPENDITURES</b>					
Current operations:					
Contract services	\$9,289	\$9,058	\$9,554	\$9,974	0
Assessor fees and pension fund	1,388	1,388	1,428	1,248	1,248
Professional fees	600	600	208	200	0
Printing	475	475	128	728	0
Miscellaneous	18	55	60	60	0
Total current expenditures	\$12,770	\$12,976	\$12,378	\$12,210	\$1,568
Excess (Deficiency) of Revenues Over Expenditures	0,916	1,516	980	1,642	662
<b>FUND BALANCE</b>					
Beginning of year	\$4,078	\$5,173	\$4,028	\$5,028	0
End of year	\$4,994	\$6,689	\$5,008	\$6,670	\$2,000

See notes to financial statements.



# STAGNI & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS - CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited the general purpose financial statements of the Lafourche Fire Protection District No. 6, a component unit of Lafourche Parish Council, as of and for the two years ended December 31, 1995 and 1996, and have issued our report thereon dated April 1, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Lafourche Fire Protection District No. 6 is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Lafourche Fire Protection District No. 6's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the management of the Board of Commissioners and all applicable State agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which upon acceptance by the Lafourche Fire Protection District No. 6, is a matter of public record.

*Stagni & Company*

April 1, 1997  
Thibodaux, Louisiana