

ST. LAMERY PARISH FIRE PROTECTION DISTRICT NO. 21

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (PROPOSED BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
GENERAL FUND

Year Ended December 31, 1996

See Accountant's Compilation Report

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
Revenues:					
Taxes	\$247,913	\$ (873)	\$247,040	\$251,341	\$ (4,301)
Intergovernmental revenue	60,967	12,511	73,478	41,770	31,708
Charges for services	652	-	652	1,800	(1,148)
Interest earnings	7,523	(488)	7,035	4,820	2,215
Other	350	-	350	-	350
Total revenues	\$324,515	\$ 11,150	\$335,665	\$338,731	\$ (3,066)
Expenditures:					
Current:					
Public safety	\$273,732	\$13,699	\$287,431	284,443	\$3,988
Capital outlays	2,885	-	2,885	-	2,885
Total expendi- tures	\$276,617	\$ 13,699	\$290,316	\$284,443	\$5,873
Excess of revenues over expenditures	\$ 47,898	\$ (2,549)	\$ 45,349	\$ 54,288	\$ (8,939)
Fund balance, beginning	358,083	2,862,325	3,220,408	3,220,408	-
Fund balance, ending	\$405,981	\$2,859,776	\$3,265,757	\$3,274,696	\$ (8,939)

See Notes to Financial Statements.

ST. LARRY PARIS FIRE PROTECTION DISTRICT NO. 11

BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1990
 See Accountant's Compilation Report

ASSETS	Governmental	Account	Total (Governmental Fund)
	Fund Type	Group	
	General Fund	General Fund Assets	Balance
Cash	\$ 31,714	\$ -	\$ 31,714
Certificates of deposit	98,891	-	98,891
Property tax receivable, net of allowance for uncollectibles of \$15,000	317,588	-	317,588
Accrued interest receivable	1,378	-	1,378
Due from other governmental agencies	50,852	-	50,852
Land	-	31,659	31,659
Buildings	-	339,887	339,887
Machinery and equipment	-	368,861	368,861
Total assets	\$709,943	\$677,377	\$1,387,320
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 18,840	\$ -	\$ 18,840
Fund equity:			
Investment in general fund assets	\$ -	\$677,377	\$677,377
Fund balance:			
Unreserved and undesignated	378,381	-	378,381
Total fund equity	\$378,381	\$677,377	\$1,055,758
Total liabilities and fund equity	\$397,221	\$677,377	\$1,074,598

See Notes to Financial Statements.

ST. LOUIS FIRE PROTECTION DISTRICT NO. 13

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES
GENERAL FUNDYear Ended December 31, 1998
See Accountant's Compilation Report

Revenues:		
Taxes:		
Ad valorem		\$347,917
Intergovernmental:		
State revenue sharing		80,700
Fire insurance rebate		9,577
Charges for services		850
Interest earnings		7,227
Other		<u>350</u>
Total revenues		\$386,511
Expenditures:		
Current:		
Public safety	\$375,207	
Capital outlays	<u>3,885</u>	
Total expenditures		<u>379,092</u>
Excess of revenues over expenditures		\$ 70,408
Fund balance, beginning		<u>329,000</u>
Fund balance, ending		<u>\$399,408</u>

See Notes to Financial Statements.

C O N T E N T S

	Exhibits/ Schedule	Page
INDEPENDENT ACCOUNTANT'S REPORT	-	1
GENERAL PURPOSE FINANCIAL STATEMENTS		
Balance sheet - all fund types and account groups	A	2
Statement of revenues, expenditures, and change in fund balance - all governmental fund types	B	3
Statement of revenues, expenditures, and change in fund balance - budget (non-GAAP basis) and actual - all governmental fund types	C	4
Notes to financial statements		5-8
SUPPLEMENTARY INFORMATION		
Schedule of compensation paid to board members	1	10
Schedule of expenditures - budget (non-GAAP basis) and actual	2	11
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPOON PROCEDURES	-	12-15
LOUISIANA ATTRIBUTION QUESTIONNAIRE	-	16 and 17



BROUSSARD, POCHE, LEWIS & HIRSBACH
 CERTIFIED PUBLIC ACCOUNTANTS

801 E. Poydras Lane
 Metairie, Louisiana
 70002-4219
 phone: (504) 885-0277
 fax: (504) 885-0268

Other offices:

Greenville, LA
 (504) 733-0628

Lafayette, LA
 (504) 988-4200

Mitcheville, LA
 (504) 988-1200

New Orleans, LA
 (504) 584-4200

Shreveport, LA
 (504) 836-0622

Slidell, LA
 (504) 477-0022

Louis A. Broussard, CPA
 Lawrence V. Poché, CPA
 Joseph J. Lewis, CPA
 Donald H. Hirsbach, CPA
 Donald E. Gaudin, B.S., CPA
 Frank J. Sogge, CPA
 David J. Hirsbach, CPA
 J. Charles Hirsbach, CPA
 Kenneth M. Poché, CPA
 John M. Hirsbach, CPA
 Stephen E. Hirsbach, CPA
 David J. Hirsbach, CPA
 David J. Hirsbach, CPA
 Robert E. Hirsbach, CPA
 Kenneth J. Sogge, CPA
 Donald E. Gaudin, CPA
 Joseph J. Lewis, CPA
 J. Charles Hirsbach, CPA

David J. Hirsbach, CPA
 Kenneth M. Poché, CPA
 Joseph J. Lewis, CPA
 Donald H. Hirsbach, CPA
 Donald E. Gaudin, CPA
 Frank J. Sogge, CPA
 David J. Hirsbach, CPA
 J. Charles Hirsbach, CPA
 Kenneth M. Poché, CPA
 John M. Hirsbach, CPA
 Stephen E. Hirsbach, CPA
 David J. Hirsbach, CPA
 Robert E. Hirsbach, CPA
 Kenneth J. Sogge, CPA
 Donald E. Gaudin, CPA
 Joseph J. Lewis, CPA
 J. Charles Hirsbach, CPA

Metairie, LA
 David J. Hirsbach, CPA
 Kenneth M. Poché, CPA
 Joseph J. Lewis, CPA
 Donald H. Hirsbach, CPA
 Donald E. Gaudin, CPA
 Frank J. Sogge, CPA
 David J. Hirsbach, CPA
 J. Charles Hirsbach, CPA
 Kenneth M. Poché, CPA
 John M. Hirsbach, CPA
 Stephen E. Hirsbach, CPA
 David J. Hirsbach, CPA
 Robert E. Hirsbach, CPA
 Kenneth J. Sogge, CPA
 Donald E. Gaudin, CPA
 Joseph J. Lewis, CPA
 J. Charles Hirsbach, CPA

INDEPENDENT ACCOUNTANT'S REPORT

The Board of Commissioners
 St. Landry Parish Fire Protection District No. 11
 Port Barre, Louisiana

We have compiled the accompanying general purpose financial statements of the St. Landry Parish Fire Protection District No. 11, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1996 and supplementary schedules as listed in the table of contents. The statements and supplementary schedules which are presented only for supplementary analysis purposes, were compiled 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 schedule information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Broussard, Poché, Lewis & Hirsbach

Opelousas, Louisiana
 April 11, 1997

1504

**OFFICIAL
FILE COPY**
DO NOT SIGN OUT
Remove unnecessary
pages from this
copy and return
pages to FILE

ST. LAMERY PARISH FIRE PROTECTION DISTRICT NO. 11
FINANCIAL REPORT
DECEMBER 30, 1996

11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 MR. 14 1997 4

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes and the related state revenue sharing are recognized as revenue in the year in which the taxes are assessed and billed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The other major revenue considered susceptible to accrual is Interest on Investments. Expenditures are recorded when the related fund liability is incurred.

Budgets:

The budget is prepared and adopted on a cash basis. Included in the accompanying financial statements is an adjustment column covering revenues and expenditures as determined by the modified accrual basis of accounting to the budgetary (cash) basis.

The general fund budget is formally adopted by the District prior to the beginning of the fiscal year. After its adoption, adjustments to the budget for unobligated funds must be approved by resolution. All appropriations lapse at the end of the fiscal year. Expenditures may not legally exceed budgeted appropriations at the individual fund level by more than five percent.

Cash and Investments:

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within a year of the date acquired by the District. Investments are stated at cost.

At December 31, 1996, deposits in financial institutions were fully secured by FDIC insurance.

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost and donated fixed assets are valued at fair market value as of the date of donation. Assets in the general fixed assets account group are not depreciated. Due to the nature of its operations, the District has no public domain (infrastructure) fixed assets.

ST. LOUISY PARISH FIRE PROTECTION DISTRICT NO. 11

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The financial statements of the St. Louisy Parish Fire Protection District No. 11 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting entity:

The St. Louisy Parish Fire Protection District No. 11 is a component unit of the St. Louisy Parish Police Jury. The District was established in 1993 to provide fire protection and rescue services for the residents of the District.

Fund accounting:

The District uses one fund and one account group 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.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District.

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

SUPPLEMENTARY INFORMATION



HUGHESARD, FISCHER, LEWIS & BREWER
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

801. Professional Corp.
 Office, 10000
 70229-3299
 phone: (504) 483-2211
 fax: (504) 483-2268

**INDEPENDENT ACCOUNTANT'S REPORT
 ON APPLYING WORKED-UPON PROCEDURES**

Re: Office

Greene, LA
 (504) 786-6626

LeFlore, LA
 (504) 786-6626

Albany, LA
 (504) 888-1427

Bayou, LA
 (504) 888-1427

Shackelford, LA
 (504) 888-1427

Greene, LA
 (504) 888-1427

The Board of Commissioners
 St. Landry Parish Fire Protection District No. 11
 Port Barre, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of St. Landry Parish Fire Protection District No. 11 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Landry Parish Fire Protection District No. 11's compliance with certain laws and regulations during the year ended December 31, 1994 included in the accompanying Louisiana Assurances 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 to solve the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

- Ann C. Broussard, CPA
- Lawrence A. Givens, CPA
- Francis J. Givens, CPA
- Donald R. Smith, CPA
- Robert J. Smith, CPA
- Paul J. Smith, CPA
- Scott E. Broussard, CPA
- E. Charles - Miller, CPA
- Joseph B. Price, CPA
- Richard J. Smith, CPA
- Stephen G. Givens, CPA
- Paul R. Givens, CPA
- Richard P. Givens, CPA
- James E. Taylor III, CPA
- Richard G. Givens, CPA
- George W. Givens, CPA
- Charles Givens, CPA

Arthur Givens, CPA

Worked-upon:

- John A. Broussard, CPA (1994)
- Don A. Fisher, CPA (1994)
- James E. Broussard, CPA (1994)
- Edward W. Givens, CPA (1994)
- George W. Givens, CPA (1994)
- Charles J. Broussard, CPA (1994)
- Richard E. Givens, CPA (1994)
- Members of the Louisiana Institute of Certified Public Accountants
- Office of Louisiana Legislative Audit
- LSA-10-10000

Public Bid Law

1. Reveal all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$25,000, and determine whether such purchases were made in accordance with LSA-RS 38:2213-2231 (the public bid law).

There were not any expenditures made during the year for materials and supplies exceeding \$5,000 nor expenditures made for public works exceeding \$25,000.

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 42:3101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

CPA Professional Accounting Corporation

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Compensated absences:

Employees of the District who have been employed for one year earn 10 days of vacation pay. After ten years of service, they earn one additional day of vacation pay for each year worked up to the maximum of 30 days. All employees are entitled to 10 days sick pay after being employed for three months. No sick pay is paid upon resignation or retirement.

No accruals have been made for accumulated unpaid vacation and sick leave due to their immateriality in relation to total payroll costs of the District.

Memorandum only - total column

The total column on the balance sheet is captioned "Memorandum Only" 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. Interfund eliminations have not been made in the aggregation of this data.

Note 3. Levied Taxes

The following is a summary of levied ad valorem taxes:

General corporate purposes: _____
Operations and maintenance 11,484

Note 3. General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance - January 1, <u>1998</u>	Additions	Reductions	Balance - December 31, <u>1998</u>
Land	\$ 11,650	\$ -	\$ -	\$ 11,650
Building	219,049	-	-	219,049
Machinery and equipment	<u>543,158</u>	<u>2,886</u>	<u>-</u>	<u>546,044</u>
	<u>\$573,857</u>	<u>\$ 2,886</u>	<u>\$ -</u>	<u>\$576,743</u>

ST. LAMAR PARISH FIRE PROTECTION DISTRICT NO. 13

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
 Year Ended December 31, 1998
 See Accountant's Compilation Report

James Swanson	\$	600
George Hardy		600
Bill Engelstein		50
Mike Lavant		500
Don LaBlanc, Chairman		40
John Sylvester		600
Wayne Bolfer, Chairman		450
		<hr/>
Total	\$	<u>3,800</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The board members receive \$50 per diem for attendance at regular meetings of the Board.

ST. LAMERY MARINE FIRE PROTECTION DISTRICT NO. 11

SCHEDULE OF EXPENDITURES - BUDGET (NORMAL BASIS) AND ACTUAL -
GENERAL FUND

Year Ended December 31, 1996

See Accountant's Compilation Report

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
Current:					
Public safety -					
Fire protection:					
Pension fund					
contribution	\$ 3,481	\$ (499)	\$ 2,982	\$ 8,043	\$ 5,061
Write off of					
unavailable					
taxes	2,548	(2,548)	-	2,548	2,548
Personnel costs	137,343	17	137,360	274,700	(137,340)
Pension plan					
contribution	3,189	-	3,189	3,000	(189)
Expense allowance	1,100	-	1,100	1,200	100
Fee dues	2,900	-	2,900	3,000	100
Telephone and					
utilities	7,226	13	7,239	8,028	(789)
Insurance	45,367	(272)	45,095	38,000	(7,095)
Gasoline and oil	2,811	(201)	2,610	3,500	890
Uniforms and socks	619	-	619	800	181
Repairs and					
maintenance	10,858	(15)	10,843	8,750	(2,093)
Professional fees	7,460	-	7,460	8,280	(820)
Office supplies	1,133	72	1,205	2,080	877
Firefighting					
supplies	2,370	(35)	2,335	2,480	145
Other	1,882	(88)	1,794	1,480	(314)
	<u>\$273,231</u>	<u>\$ (1,438)</u>	<u>\$271,793</u>	<u>\$355,453</u>	<u>\$ 83,660</u>
Capital outlays	\$ 2,886	\$ -	\$ 2,886	\$ -	\$ (2,886)
Total					
expendi- tures	<u>\$276,117</u>	<u>\$ (1,438)</u>	<u>\$274,679</u>	<u>\$355,453</u>	<u>\$ 80,774</u>

The Board of Commissioners
St. Landry Parish Fire Protection District No. 11

This report is intended solely for the use of management of St. Landry Parish Fire Protection District No. 11 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.

Broussard, Poché, Lacroix & Breau

Opinion, Louisiana
April 11, 1997

The Board of Commissioners
St. Landry Parish Fire Protection District No. 11

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

all six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RR 4711 through 4712 (the open meetings law).

St. Landry Parish Fire Protection District No. 11 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

Bank

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.

We examined copies of bank deposit slips for the period under examination and did not note any 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.

A reading of the minutes of the District for the year did not indicate approval for payments noted. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The Board of Commissioners

St. Landry Parish Fire Protection District No. 11

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

Management provided us with the required list.

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

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) 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.

Management provided us with a copy of the original budget for the year ended December 31, 1996. However, there were not any amendments made to the budget during the year.

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

We traced the adoption of the original budget to the minutes of a meeting held on December 20, 1996, which indicated that the budget had been adopted by the Commissioners of St. Landry Parish Fire Protection District No. 11.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

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

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

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

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 4. Pension Plan

All employees of the St. Landry Parish Fire Protection District No. 21 are members of the Federal social security system. Two firefighters are also members of the Firefighters' Retirement Plan.

Plan Description:

The Firefighters' Retirement System (the System) is a cost-sharing, multiple-employer public employee retirement system (PERS).

Membership is mandatory as a condition of employment beginning on date employed if the employee is on a permanent basis as a firefighter, not participating in another public funded retirement system and under age fifty (50) at date of employment. Employees who retire at or after age 50 with at least 20 years of credited service, or at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or joint months that produce the highest average. The System also provides death and disability benefits. Benefits are established by statute.

The Firefighter's Retirement System issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighter's Retirement System, P. O. Box 94999 Capitol Station, Baton Rouge, LA 70834-9099.

Funding policy:

Plan members are required to contribute 5.02 of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 9.86 of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The District's contribution to the System for the year ended December 31, 1994 was \$3,189, equal to the required contribution for the year.