

LAFITTE-BARATARIA-CROWN POINT VOLUNTARY FIRE COMPANY  
 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 Year ended December 31, 1996

Revenues:

Intergovernmental:		
From Jefferson Parish:		
Contractual services	5289,223	
Subsidies for maintenance and operation	38,008	
State supplemental pay	<u>13,344</u>	6,341,567
Interest		4,812
Miscellaneous		<u>11,860</u>
Total revenues		637,689

Expenditures:

Current operating:		
Payroll and related taxes, including state		
supplemental pay of \$13,344	178,668	
Accounting and office	2,817	
Fire prevention and training	22,206	
Fuel	6,862	
Insurance	47,371	
Miscellaneous	8,123	
Repairs and maintenance	26,693	
Utilities	15,871	
Capital outlay:		
Purchases of equipment	<u>43,508</u>	
Total expenditures		264,138

Excess of expenditures over revenues		16,490
Fund balance at beginning of year		283,873
Fund balance at end of year		<u>623,189</u>

The accompanying notes are an integral part of this statement.

**YGER, BUTLER, ARCEMEAUX & BOWEN**

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

To Board of Directors of the  
Lafitte-Sarattaris-Crown Point Volunteer Fire Company

We have audited the general purpose financial statements of Lafitte-Sarattaris-Crown Point Volunteer Fire Company (the Fire Company) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 27, 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Fire Company is the responsibility of the Fire Company's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Fire Company's compliance with certain provisions of laws, regulations, and contracts. 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 herein under Government Auditing Standards.

This report is intended for the information of the Board of Directors, management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Yger, Butler, Arceaux & Bowen*  
Harvey, Louisiana  
June 27, 1997

LAFITTE-BARRINGER-CROWN POINT VOLUNTEER FIRE COMPANY

NOTES TO FINANCIAL STATEMENTS - CONTINUED  
December 31, 1996

4. CONSTRUCTION OF NEW FIRE STATION - continued

During the year ended December 31, 1993, the organization began planning for construction of a new fire station. The amount expended to date, \$17,532 has been capitalized and is included in the General Fixed Assets Account Group.

During the year 1996, the organization agreed to subsidize the construction of a new fire station to be owned by the Fourth Fire District of the Parish of Jefferson. The organization agreed to supply \$228,500 of the \$512,580 construction cost.

5. ECONOMIC DEPENDENCY

Substantially all of the Fire Company's public support is derived from funds provided by Jefferson Parish. On October 9, 1994, the organization contracted with the Parish to provide fire-fighting and rescue services for a period of ten years.

6. LEASES

The Fire Company leases a portion of ground from Jefferson Parish for an annual rental of \$1. The Fire company has constructed a fire station (#43) on that ground at a cost of \$150,000. This amount is included in the General Fixed Assets Group.

7. DEDICATED FUND BALANCE

In order to provide funding for construction of the new fire station discussed in Note 4, the Board of Directors has designated \$200,000 of fund balance for the project.

8. CONTRIBUTED SERVICES

A significant contribution of time is made by unpaid volunteers to accomplish the purpose for which the Fire Company was established. The value of this contributed time is not included in the accompanying financial statements because it is not susceptible to objective measurement or evaluation.

LAFITTE-BARATARIA-CROSS POINT VOLUNTEER FIRE COMPANY

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 1986

- F. Total Column on Combined Balance Sheet. The total column on the combined balance sheet is captioned "memorandum only" to indicate that this information is presented only to facilitate financial analysis. Data in the total column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.
- G. On-behalf Payments. Fireman supplemental pay which is paid directly to employees of the Fire Company by the State of Louisiana, Department of Public Safety, are recognized as intergovernmental revenue and salaries expenditure in the year in which paid.

3. CASH

At December 31, 1986, the carrying amount of the Fire Company's bank deposits was \$264,484 and the bank balances were \$266,763, all of which was covered by federal depository insurance.

4. FIXED ASSETS

The following is a summary of changes in the general fixed assets account group during the year ended December 31, 1986.

	Balance December 31,	Addi- tions	Reductions	Balance December 31
Land/lot improvement:				
Station #2	\$ 10,000	\$ -	\$ -	\$ 10,000
1982 and buildings	254,484	-	-	254,484
Auto, Truck and equipment	200,000	11,000	-	211,000
See Fire Station	50,000	11,000	-	61,000
	\$414,484	\$12,000	\$-	\$426,484

4. CONSTRUCTION OF NEW FIRE STATION

The Fire Company currently operates from four fire stations located within its district. Several of these facilities were constructed as early as the 1930s. Membership has identified the need for an updated facility.

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LAFITTE-MARATONIA-CROWN POINT  
VOLUNTEER FIRE COMPANY  
LAFITTE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 Jul 18, 2001

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

To Board of Directors of the  
Lafitte-Maratarie-Crown Point Volunteer Fire Company

We have audited the general purpose financial statements of the Lafitte-Maratarie-Crown Point Volunteer Fire Company (the Fire Company) as of and for the year ended December 31, 1996, and have issued our report thereon dated June 27, 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 general purpose financial statements are free of material misstatement.

The management of the Fire Company 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 executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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.

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**INDEPENDENT AUDITOR'S REPORT**

To Board of Directors of the  
Lafitte-Marataria-Crown Point Volunteer Fire Company

We have audited the accompanying general purpose financial statements of Lafitte-Marataria-Crown Point Volunteer Fire Company, as of and for its year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the Volunteer Fire Company'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. Those 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 in the first paragraph present fairly, in all material respects, the financial position of Lafitte-Marataria-Crown Point Volunteer Fire Company, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

*Uyer, Butler, Arceaux & Bowen*

Harvey, Louisiana  
June 27, 1999



LAFITTE-BARATARIA-CROWN POINT VOLUNTEER FIRE COMPANY  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 2024

	Investment Fund Type	General Fund Account Account	Total Fundation Fund
	\$00000	\$0000	\$0000
<b>ASSETS AND OTHER DEBITS</b>			
cash, including 800,000 in certificates of deposit	\$ 54,000	\$ -0-	\$ 54,000
Fixed assets	____00	1,000,000	1,000,000
Total assets and other debits	<u>54,000</u>	<u>1,000,000</u>	<u>1,054,000</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities			
Accrued wages	\$ 1,000	\$ _____	\$ 1,000
Total liabilities	<u>1,000</u>	<u>_____</u>	<u>1,000</u>
Equity and other (credits):			
Investment in general fund assets	0-	1,000,000	1,000,000
Total balances:			
Investment	100,000	0-	100,000
General fund	<u>10,000</u>	<u>_____</u>	<u>10,000</u>
Total equity and other credits	<u>110,000</u>	<u>1,000,000</u>	<u>1,110,000</u>
Total liabilities, equity and other credits	<u>\$ 111,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,111,000</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1994

- C. Basis of Accounting. The Fire Company's accounting records for its General Fund are maintained on the cash basis of accounting. For financial reporting in conformity with generally accepted accounting principles, the accounting records are converted to the modified accrual basis under which revenues and expenditures are recognized as follows.

Revenues. The Fire Company has an agreement with the Parish of Jefferson under which the Fire Company is to provide fire protection and related services in a specifically designated area of Fire Protection District No. 4. The agreement provides that the Fire Company is to receive from the Parish a sum of money in monthly installments which will represent the net proceeds of the property tax levied annually by Fire Protection District No. 4. The Fire Company also receives from the Parish the 24 fire insurance premium tax which the Parish receives from the State of Louisiana for Fire Protection District No. 4. The proceeds of the property tax (\$262,800) and the 24 fire insurance premium tax (197,923) are reported as intergovernmental revenue from contractual services in the accompanying statement of revenues and expenditures. Intergovernmental revenues are reported as revenues of the period for which received. Interest revenue is reported in the period in which earned. Miscellaneous revenues are reported in the period in which received.

Expenditures. Expenditures are recognized when the related liability is incurred.

- D. Budget. The Fire Company is not legally required to adopt a budget. For 1994 a budget was prepared for internal use but not in a format compatible to the financial statements; therefore comparison of actual results with a budget is not presented in the accompanying financial statements.
- E. Fixed Assets. Fixed assets are recorded as expenditures (capital outlay) in the General Fund when purchased and are accounted for in the General Fixed Assets Account Group. Purchased fixed assets are stated at historical cost. Donated fixed assets are stated at their estimated fair market value on the date received. General fixed assets are not depreciated.

In planning and performing our audit of the general purpose financial statements of the Fire Company, for the year ended December 31, 1988, 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 operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Directors, management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Lee, Butler, Archibald & Bowen*  
Harvey, Louisiana  
June 27, 1989