

To the Board of Commissioners  
St. Landry Parish Fire Protection District No. 111

In planning and performing our audit of the general purpose financial statements of St. Landry Parish Fire Protection District No. 111 for the year ended December 31, 1994, 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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable 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 or 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statements of the District for the year ended December 31, 1994.

#### General Administration

**Finding:** In reviewing the internal control structure, we noted inadequate segregation of duties existed.

**Cause:** Inadequate segregation of duties exists due to the limited number of personnel performing the administrative functions.

**Suggestion and response:** The Board has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.



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

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To the Board of Commissioners

St. Landry Parish Fire Protection District No. III  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Fire Protection District No. III as of and for the year ended December 31, 1996, and have issued our report thereon dated May 7, 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. These 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 St. Landry Parish Fire Protection District No. III 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 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.

(Signed: )

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ST. LOUIS PARKING FIRE PROTECTION DISTRICT NO. 111  
ST. LOUIS PARKING POLICE JURY

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

Year Ended December 31, 1994

	Actual	Adjustment on Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Disadvantage)
Current:					
Public safety -					
Salaries and related benefits	\$ 848,782	\$ (33,312)	\$ 826,998	\$ 840,828	\$ 13,830
Civil Service Board	1,138	-	1,138	1,900	(1,762)
Volunteer fire stations and firemen	9,890	-	9,890	9,900	10
Par-dies to board members	5,388	-	5,388	4,340	(1,048)
Telephone and utilities	18,304	(2,815)	27,839	56,008	(28,169)
Insurance	88,938	(4,360)	84,878	78,000	(6,878)
Uniforms and cleaning	3,888	-	3,888	4,808	(1,920)
Equipment maintenance and supplies	21,478	(543)	28,927	15,800	(13,123)
Building maintenance and supplies	9,350	-	9,350	16,800	(7,450)
Professional fees	4,965	-	4,965	2,000	(2,965)
Office supplies	2,888	-	2,888	2,648	240
Travel and training	144	-	144	3,000	(2,856)
Other	4,390	-	4,390	758	(3,632)
Capital outlays	1,712	-	1,712	2,900	(1,188)
Total expenditures	<u>\$1,835,378</u>	<u>\$ (38,510)</u>	<u>\$1,802,868</u>	<u>\$2,021,870</u>	<u>\$ 218,902</u>

ST. LAMERY PARISH FIRE PROTECTION DISTRICT NO. 113  
ST. LAMERY PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
Year Ended December 31, 1994

	<u>Per Day</u>	<u>Mileage</u>	<u>Total</u>
Bernie Briggs	\$ 750	\$ 18	\$ 768
George Keller	650	53	703
Chester Fontenot	750	18	768
Clifford Thiberry	700	-	700
Lee Thibodeaux	750	50	800
Warren Lestrade	650	43	693
W. W. Williamson	<u>700</u>	<u>35</u>	<u>735</u>
<b>Total</b>	<b><u>\$ 4,850</u></b>	<b><u>\$ 234</u></b>	<b><u>\$ 5,084</u></b>

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.

## SUPPLEMENTARY INFORMATION

## NOTES TO FINANCIAL STATEMENTS

All permanent employees working at least 18 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire on or after age 60 with at least 10 years of credited service, or on or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to 1 percent of final average compensation, plus \$25 for each year of supplemental plan only service earned prior to January 1, 1988. Final compensation is the employee's monthly earnings during the 12 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may receive at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The Parochial Employees Retirement System issued a publicly available financial report that includes financial statements and required supplemental information. The report can be obtained by writing to the Parochial Employees Retirement System, P. O. Box 14619, Baton Rouge, Louisiana 70808-4619.

### Funding policy:

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan.

Plan members are required to contribute 5.58% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 5.90% 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 contributions to the System for the years ended December 31, 1994, 1993 and 1994 were \$2,313, \$ 2,178, and 2,374, respectively, equal to the required contributions for each year.

## NOTES TO FINANCIAL STATEMENTS

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 publicly 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 15 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 jointed months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state 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 94993 Capital Station, Baton Rouge, LA 70834-8293.

### Funding policy:

Plan members are required to contribute 4.91 of their annual covered salary and the District is required to contribute an actuarially determined rate. The current rate is 9.81 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 years ended December 31, 1994, 1993 and 1992 were \$44,543, \$44,310, and \$43,545, respectively, equal to the required contributions for each year.

### Parochial Employees Retirement System

#### Plan description:

Only one employee of the St. Landry Fire Protection District No. 211 is a member of the Parochial Employees Retirement System of Louisiana ("system"), a cost sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The employee of the District is a member of Plan A.

# NOTES TO FINANCIAL STATEMENTS

## Note 3. Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in May or June and are actually billed to the taxpayers in the latter part of the fiscal year. Billed taxes become delinquent on January 1 of the following year. The following is a summary of the levied ad valorem taxes:

General corporate purposes:	
Operations and maintenance	<u>18.28</u>

## Note 4. General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1976	Additions	Reductions	Balance December 31, 1976
Land	\$ 37,313	\$ -	\$ -	\$ 37,313
Buildings	854,123	-	-	854,123
Equipment	<u>329,068</u>	<u>28,136</u>	<u>18,631</u>	<u>338,573</u>
	<u>\$1,220,504</u>	<u>\$ 28,136</u>	<u>\$ 18,631</u>	<u>\$1,229,949</u>

Included in the amount for equipment above is \$87,586 of estimated costs for items purchased prior to January 1, 1962.

## Note 5. Pension Plan

Substantially all of the employees of the St. Louis Fire Protection District No. 111 are members of the Firefighters Retirement System or the Municipal Employees Retirement System.

### Firefighters Retirement System

#### Plan Description:

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



## NOTES TO FINANCIAL STATEMENTS

### 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 fixed assets are valued at cost or at estimated cost for purchases made prior to 1989.

Assets in the general fixed assets account group are not depreciated, due to the nature of its operations, the District has no public works (infrastructure) fixed assets.

### Compensated absences:

Employees of the District who have been employed for one year earn 18 days of vacation pay. After two years of service, they earn one additional day of vacation pay for each year worked up to the maximum of 36 days.

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.

### Memoranda only - total columns:

Total columns on the financial statements are captioned Memoranda Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do 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 2. Cash and Interest-bearing Deposits

For reporting purposes, cash and investments include cash, demand deposits, time deposits, and government backed mortgage securities. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any nonstock and building and loan association in any amount not exceeding the federally insured amount.

Under state law, these deposits in financial institutions must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. At December 31, 1988, deposits in financial institutions were fully secured by federal deposit insurance and the market value of securities pledged in the District's name.

## NOTES TO FINANCIAL STATEMENTS

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. All matured taxes and the related state revenue sharing are recognized as revenue in the year in which the taxes are assessed and billed. The other major revenue considered susceptible to accrual is interest on investments. Expenditures are recorded when the related fund liability is incurred.

### Budgets:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to January 1, the chairman submits to the Board a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through the passage of a resolution; amendments are also legally enacted through the passage of a resolution.
4. The budget for the general fund is adopted on a cash basis (non-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.
5. The budget for the general fund is employed as a management control device during the year.

All budget appropriations lapse at year end. Expenditures may not legally exceed budgeted appropriations by more than five percent at the individual fund level.

### Cash and Investments:

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the District.

Investments are stated at cost, and the related market value approximates cost.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. 111  
ST. LANDRY PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the St. Landry Fire Protection District No. 111 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the generally 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. Landry Parish Fire Protection District No. 111 is a component unit of the St. Landry Parish Police Jury. The District was established to provide fire protection for the residents of the District.

Fund accounting:

The District uses two funds 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 except those required to be accounted for in other funds.

The capital projects fund, a governmental fund type, is used to account for financial resources to be used for acquisition or construction of major capital projects.

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 management 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.

ST. LAMERY PARISH FIRE PROTECTION DISTRICT NO. 101  
ST. LAMERY PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GRANT BASIS) AND ACTUAL -

GENERAL FUND

Year Ended December 31, 1996

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
<b>Revenues:</b>					
Taxes:					
Ad valorem	\$ 3,018,488	\$ (189,384)	\$ 2,829,104	\$ 288,363	\$ 54,667
Intergovernmental	282,325	39,781	233,518	192,000	41,518
Interest earnings	18,931	-	18,931	8,000	4,931
Other	1,132	-	1,132	-	1,132
Total revenues	\$ 3,318,876	\$ (149,603)	\$ 3,169,273	\$ 488,363	\$ 102,248
<b>Expenditures:</b>					
Current:					
Police salary	\$ 1,013,484	\$ (38,500)	\$ 974,984	\$ 1,018,318	\$ 43,334
Capital outlay	1,732	-	1,732	1,368	3,722
Total expenditures	\$ 1,015,216	\$ (38,500)	\$ 976,716	\$ 1,019,686	\$ 43,334
Excess (deficiency) of revenues over expenditures	\$ 2,303,660	\$ (111,103)	\$ 2,192,557	\$ (531,323)	\$ 178,914
<b>Other financing uses:</b>					
Operating transfers out	1,308	-	1,308	-	1,308
Excess (deficiency) of revenues over expenditures and other uses	\$ 230,352	\$ (111,103)	\$ 119,249	\$ (531,323)	\$ 650,572
<b>Fund balance, beginning</b>	<u>1,893,762</u>	<u>(967,463)</u>	<u>926,299</u>	<u>926,299</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>\$ 1,126,896</u>	<u>\$ (1,078,666)</u>	<u>\$ 48,230</u>	<u>\$ 3,965</u>	<u>\$ 122,896</u>

See Notes to Financial Statements.

ST. LOUIS FIRE PROTECTION DISTRICT NO. 110  
ST. LOUIS FIRE POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1990

	General Fund	Capital Projects Fund	Total Memorandum Only
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$1,018,459	\$ -	\$1,018,459
Intergovernmental:			
State revenue sharing	145,340	-	145,340
Fire insurance rebate	32,345	-	32,345
Interest earnings	12,991	79,190	92,181
Other	<u>3,135</u>	<u>-</u>	<u>3,135</u>
Total revenues	\$1,209,225	\$ 79,190	\$1,288,415
<b>Expenditures:</b>			
Current:			
Public safety	\$1,831,484	\$ 591	\$1,832,075
Capital outlays	<u>1,732</u>	<u>26,344</u>	<u>28,076</u>
Total expenditures	\$1,833,216	\$ 26,935	\$1,860,151
Excess of revenues over expenditures	\$ 376,009	\$ 52,255	\$ 428,264
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ -	\$ 1,558	\$ 1,558
Operating transfers out	<u>(1,558)</u>	<u>-</u>	<u>(1,558)</u>
	\$ (1,558)	\$ 1,558	\$ -
Excess of revenues and other sources over expenditures and other uses	\$ 374,451	\$ 14,117	\$ 388,568
Fund balance, beginning	<u>1,085,382</u>	<u>700,485</u>	<u>1,785,867</u>
Fund balance, ending	\$1,226,896	\$ 714,602	\$1,941,498

See Notes to Financial Statements.

ST. LOUIS PARISH FIRE PROTECTION DISTRICT NO. 121  
ST. LOUIS PARISH POLICE JURY

BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1996

ASSETS	Governmental Funds		Debt	Total
	General Fund	Capital Projects Fund	General Fund Assets	(Memorandum Only)
Cash and cash equivalent	\$ 129,418	\$ 53,832	\$ -	\$ 183,250
Investments	-	447,850	-	447,850
Receivables:				
Ad valorem	1,647,473	-	-	1,647,473
State revenue sharing	189,731	-	-	189,731
Land	-	-	37,311	37,311
Buildings	-	-	854,121	854,121
Machinery and equipment	-	-	598,416	598,416
<b>Total assets</b>	<b>\$1,226,850</b>	<b>\$ 53,832</b>	<b>\$1,889,946</b>	<b>\$1,964,528</b>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 38,530	\$ -	\$ -	\$ 38,530
Fund Equity:				
Investment in general fixed assets	\$ -	\$ -	\$1,889,946	\$1,889,946
Fund balance - unreserved	\$1,226,850	\$ 53,832	-	\$1,280,682
<b>Total fund equity</b>	<b>\$1,226,850</b>	<b>\$ 53,832</b>	<b>\$1,889,946</b>	<b>\$1,964,528</b>
<b>Total liabilities and fund equity</b>	<b>\$1,226,850</b>	<b>\$ 53,832</b>	<b>\$1,889,946</b>	<b>\$1,964,528</b>

See Notes to Financial Statements.

To the Board of Commissioners  
St. Landry Parish Fire Protection District No. 111

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the St. Landry Parish Fire Protection District No. 111. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated May 7, 1993 on our consideration of the District's internal control structure and a report dated May 7, 1993 on its compliance with laws and regulations.

*Broussard, Poch, Lewis & Bureau*

Oryson, Louisiana  
May 7, 1993



**IRWIN SASSER, FORDHAM, LLOYD & BERGSON**  
**OF COUNSEL PUBLIC ACCOUNTANTS**

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**Abstract**

**Abstract**

1. *Journal of the American Medical Association*, 2000; 284: 2689-2695.

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**Abstract**

**U. L. Langer, J. P. Frenkel, J. M. J. Frechet**

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Figure 1 illustrates the experimental design. It shows a sequence of events: a stimulus (a word) is presented, followed by a response (a word), and then a feedback (a word). The response is either correct or incorrect. The feedback is either positive or negative. The sequence is repeated for multiple trials.

[illegible]

**Figure 1**

**(a)** **Flowchart illustrating the selection process for the study.**

The flowchart shows the progression from initial identification to final sample size:

- Initial Identification: 10,000 records
- Exclusion Criteria:
  - Duplicate records: -1,000 records
  - Records without complete data: -2,000 records
  - Records outside the study period: -1,500 records
- Included Records: 5,500 records
- Final Sample Size: 5,500 records

**(b)** **Demographic characteristics of the study population.**

A bar chart showing the distribution of demographic variables across two groups (Group 1 and Group 2). The variables are categorized by Age, Sex, Education Level, Income Level, and Employment Status. The Y-axis represents the number of individuals, ranging from 0 to 10,000. The X-axis lists the categories for each variable.

**(c)** **Comparison of clinical outcomes between the two groups.**

A bar chart comparing clinical outcomes (e.g., Mortality Rate, Hospitalization Rate, Readmission Rate) between Group 1 and Group 2. The Y-axis represents the percentage of individuals, ranging from 0% to 100%. The X-axis lists the clinical outcomes.

100% 90% 80% 70% 60% 50% 40% 30% 20% 10% 0%

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1. **Introduction**  
 2. **Background**  
 3. **Methodology**  
 4. **Results**  
 5. **Conclusion**  
 6. **References**

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2010年12月10日 星期五  
 2010年12月10日 星期五

# THE UNIVERSITY OF CHICAGO

To the Board of Commissioners  
St. Landry Parish Fire Protection District No. 111  
Opulencia, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Fire Protection District No. 111, a component unit of the St. Landry Parish Police Jury, as of December 31, 1996 and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our conduct in our audit is 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 above present fairly, in all material respects, the financial position of the St. Landry Parish Fire Protection District No. 11 as of December 31, 1994 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



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ST. LANDRY PARISH FIRE PROTECTION  
DISTRICT NO. 111

FINANCIAL REPORT

DECEMBER 30, 2008

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 14 2009



To the Board of Commissioners  
St. Landry Parish Fire Protection District No. III

This report is intended for the information of management and the Legislative Session. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Broussard, Poch, Lewis & Bureau*

Opelousas, Louisiana  
May 7, 1987