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JAN 20 1936

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Release Date JAN 20 1936

Report on  
The Financial Statements of  
FIRE PROTECTION DISTRICT NO. 3  
OF LAPOONCHIE TOWNSHIP  
June 30, 1935

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A PROFESSIONAL CORPORATION

P.O. Box 608

LAFAYETTE, LA 70503

Board of Commissioners  
Fire Protection District No. 3  
of Lafourche Parish

### INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying general purpose financial statements of Fire Protection District No. 3 of Lafourche Parish, Component unit of the Lafourche Parish Council, as of June 30, 1960 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Fire Protection District No. 3 of Lafourche Parish management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Fire Protection District No. 3 of Lafourche Parish as of June 30, 1960 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Fire Protection District No. 3 of Lafourche Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

In accordance with Government Auditing Standards, I have also issued a report dated December 18, 1998 on my consideration of Fire Protection District No. 3 of Lafayette Parish internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Alden G. Wahl, Jr.  
Certified Public Accountant

December 18, 1998

FIRE PROTECTION DISTRICT NO. 1 OF LAPOURCHE PARISH  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1998

	GENERAL FUND	ACCOUNT GROUPS		TOTALS (MEMORANDUM) ONLY
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
<b>ASSETS</b>				
Cash on hand and in banks	\$ 650,027	\$	\$	\$ 650,027
Accounts receivable:				
Ad valorem taxes	5,228			5,228
Insurance rebates	39,426			39,426
Other	17,888			17,888
Land		82,819		82,819
Building, fixtures and equipment		4,168,088		4,168,088
Amount to be provided for compensated absences			15,152	15,152
<b>Total assets</b>	<b>\$ 712,553</b>	<b>\$ 4,250,907</b>	<b>\$ 15,152</b>	<b>\$4,978,612</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Accounts payable	\$ 18,887	\$	\$	\$ 18,887
Other accrued liabilities	11,837			11,837
Compensated absences payable			18,152	18,152
<b>Total liabilities</b>	<b>30,724</b>		<b>18,152</b>	<b>31,876</b>
<b>Fund equity</b>				
Investment in general fixed assets		4,250,907		4,250,907
Fund balance - unreserved, undesignated	681,829			681,829
<b>Total fund equity</b>	<b>681,829</b>	<b>4,250,907</b>		<b>4,932,736</b>
<b>Total liabilities and fund equity</b>	<b>\$32,553</b>	<b>\$ 4,250,907</b>	<b>\$ 18,152</b>	<b>\$4,977,612</b>

See accompanying notes to financial statements.

FIRE PROTECTION DISTRICT NO. 3 OF LAPOURVILLE PARISH  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES

For the year ended June 30, 1988

	General Fund
<b>REVENUES</b>	
Ad valorem taxes	\$ 887,890
Intergovernmental	92,987
Interest income	18,747
Miscellaneous	<u>8,523</u>
Total revenues	<u>1,008,147</u>
<b>EXPENDITURES</b>	
Public safety:	
Current:	
Salaries and related benefits	106,882
Professional Services	13,343
Collection expenses	30,988
Insurance	148,938
Office supplies	7,449
Repairs and maintenance	62,405
Operating supplies	39,850
Telephone	10,363
Truck expense	23,488
Travel and schooling	16,778
Utilities	39,608
Uniforms	8,108
Radio expense	24,854
Fire equipment - expendable	13,299
Physicists	533
Fire stations	4,333
Miscellaneous	3,333
Capital outlay	<u>71,280</u>
Total expenditures	<u>600,545</u>
Excess (deficiency) of revenues over expenditures	407,602
Fund balances - July 1	<u>483,455</u>
Fund balances - June 30	<u>\$ 891,057</u>

See accompanying notes to financial statements.

FIRE PROTECTION DISTRICT NO. 1 OF LAWRENCE PARKS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET (GAAP) AND ACTUAL - GENERAL FUND  
 For the year ended June 30, 1966

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<b>REVENUES</b>			
Ad valorem taxes	\$ 887,806	\$ 775,500	\$ 112,306
Intergovernmental	92,807	73,485	19,322
Interest income	16,747	8,400	8,347
Miscellaneous	9,527	5,100	4,427
Total revenues	<u>1,006,887</u>	<u>862,485</u>	<u>144,402</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Salaries and related benefits	388,582	335,000	53,582
Professional services	32,343	11,000	( 21,343)
Collection expense	36,963	34,000	( 2,963)
Insurance	248,914	178,500	70,414
Office supplies	7,448	12,500	5,052
Repairs and maintenance	84,605	40,000	( 44,605)
Operating supplies	29,059	34,000	( 4,941)
Telephone	10,383	12,500	2,117
Traut expense	31,446	36,000	4,554
Travel and schooling	16,774	22,000	5,226
Utilities	30,820	30,800	20
Uniforms	6,100	5,900	( 200)
Radio expense	24,854	31,000	6,146
Fire equipment - expendable	12,280	10,000	( 2,280)
Physicals	533	3,500	2,967
Fire stations	4,723	-	( 4,723)
Miscellaneous	3,723	3,500	( 223)
Capital outlay	71,200	200,000	128,800
Total expenditures	<u>880,545</u>	<u>983,708</u>	<u>103,163</u>
Excess (deficiency) of revenues over expenditures	126,342	( 121,223)	45,119
Fund balances - July 1	403,455	403,455	-
Fund balances - June 30	<u>\$ 529,787</u>	<u>\$ 282,232</u>	<u>\$ 247,555</u>

See accompanying notes to financial statements.

FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH  
NOTES TO FINANCIAL STATEMENTS

**INFORMATION**

Fire Protection District No. 3 of Lafourche Parish was created by the Policy Jury of the Parish of Lafourche on May 13, 1983. The district serves the area of Lafourche Parish three miles north of the Intracoastal Waterway, south to the Jefferson Parish line, west to the Terrebonne Parish line along LA 84 in the community of Grand Bois.

**NOTE A - Summary of Significant Accounting Policies**

**BASIS OF PREPARATION**

The financial statements of the Fire Protection District No. 3 of Lafourche Parish have been prepared in conformity with generally accepted accounting principles as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**REPORTING ENTITY**

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**REPORTING ENTITY**

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

Because the Lafourche Parish Council appoints two of the four appointed members of the district's governing board and they in turn select a chairperson who is ratified by the Council and has the ability to impose its will on the Fire District, the Fire District was determined to be a component unit of Lafourche Parish. The accompanying financial statements present information only on the funds maintained by the Fire District and do not present information on Lafourche Parish, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.



FIRE PROTECTION DISTRICT NO. 3 OF LAPOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS

NOTE A - Summary of Significant Accounting Policies (continued)

**FUND ACCOUNTING**

The fire district's accounts are organized on the basis of funds and account groups, each of which is considered a fund of Lafourche Parish. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The fire district has one fund, a general fund, which is described as follows:

**General Fund**

The General fund is the general operating fund of the fire district. It is used to account for all financial resources except those required to be accounted for in other funds. The fire district has no resources which are required to be accounted for in other funds.

**FIXED ASSETS AND LONG-TERM DEBT**

The fixed assets used in the governmental fund type operations of the fire district are accounted for in the general fixed assets account group, rather than in the governmental fund. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Long-term obligations expected to be financed from governmental funds, including compensated absences for accumulated unpaid annual leave benefits of General Fund employees, are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with measurement of financial position, not with results of operation.

**DATE OF ACCOUNTING**

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

Governmental funds (i.e. General fund) are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. Insurance rebates, revenue sharing and ad valorem tax revenue are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time.

FIRE PROTECTION DISTRICT NO. 1 OF LAZARUSSE PARISH  
NOTES TO FINANCIAL STATEMENTS

NOTE A - Summary of Significant Accounting Policies (continued)

**BUDGET PRACTICES**

The budget practices of the fire district are prescribed by the Louisiana Local Government Budget Act. The act requires the district to have the budget completed and available for public inspection no later than fifteen days prior to the beginning of each fiscal year.

The fire district prepares a budget for its fund. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

Amendments to the budget must be approved by the board.

Appropriations which are not expended lapse at year end.

**INSURANCES**

Insurance accounting is not utilized by the fire district.

**CASH AND INVESTMENTS**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents includes demand deposits in banks. Investments consist primarily of time certificates of deposit.

R.S. 38:1271 and 38:1295 authorizes the fire district to invest in United States bonds, treasury notes, certificates or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having the principal office in the state of Louisiana, or any other federally insured investment, or in mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies, or any other investment allowed by R.S. 38:1295.

The market value of the investments (certificates of deposit) is equal to their cost. At June 30, 1998, the district had no certificates of deposits or other investments.

**COMPENSATED ABSENCES**

**ANNUAL AND SICK LEAVE**

Full time employees accumulate annual leave at a rate of 3.00 hours per pay day for the first five years of employment and at a rate of 4.00 hours thereafter. Full-time employees accumulate sick leave at a rate of 2.5 hours per pay day. (Pay days are bi-weekly.) The maximum accumulation is 377 hours for supervisory personnel and 373 hours for all other personnel. Once the maximum is met the employee is paid one hour pay for every two hours over maximum. At June 30, 1998, there were no employees at or over the maximum. The liability for accrued payable compensatory leave payable at June 30, 1998 is estimated to be \$11,347 which is recorded in the general long-term debt account group. The cost of current leave privileges is recognized as current year expenditures in the governmental funds when leave is taken.

## FIRE PROTECTION DISTRICT NO. 3 OF LAPOURCHÉ PARISH

## NOTES TO FINANCIAL STATEMENTS

NOTE A - Summary of Significant Accounting Policies (continued)COMPENSATED ABSENCES (continued)COMPENSATORY LEAVE

Compensation paid will be based on the employee's hourly rate of pay at termination or transfer. The liability for accrued payable compensatory leave at June 30, 1998 is estimated to be \$9,885 which is recorded in the general long-term debt account group.

TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned Memorandum Only (overhead) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

CASH AND INVESTMENTSCASH AND CASH EQUIVALENTS

The carrying amounts for cash and investments are as follows for the year ended June 30, 1998:

Cash in Bank - Unrestricted	\$ 458,827
Investments	_____
	<u>\$ 458,827</u>

At June 30, 1998, the carrying amount of the Fire District's cash and investments (time certificates of deposit) was \$458,827 and the bank balance was \$ 458,904. Cash and cash equivalents are stated at cost, which approximates market. The deposits at June 30, 1998 were secured as follows:

	<u>Cash Equivalents</u>			<u>Total</u>
	<u>Cash</u>	<u>Certificates of Deposits</u>	<u>Other (Insurance)</u>	
Carrying Amount on Balance Sheet	\$ 458,827	\$ -	\$ -	\$588,827
<u>Bank Balances:</u>				
a. Secured (FDIC) or collateralized with securities held by the entity or its agent IN THE ENTITY'S NAME	458,827	-	-	458,827
b. Collateralized with securities held by pledging financial institution's trust department or agent IN THE ENTITY'S NAME	-	-	-	-
c. Uncollateralized, including any securities held for the entity but not in the entity's name	-	-	-	-
TOTAL BANK BALANCES	<u>\$ 458,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$588,827</u>

There were no uncollateralized securities fitting the description in (c) above during the year.

FIRE PROTECTION DISTRICT NO. 3 OF LAFOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS

NOTE A - Summary of Significant Accounting Policies (continued)

REVENUE RECOGNITION - PROPERTY TAXES

Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year. Ad valorem taxes which are based on population and households in the parish are recorded in the year the taxes are received. Substantially all taxes that will be collected for the year are received before June 30, therefore, if taxes were recorded when assessed the amount recorded would not be materially different from the amount in the financial statements.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets:

	<u>Land</u>	<u>Building and Equipment</u>	<u>Total</u>
Balance June 30, 1997	\$ 82,012	\$ 4,090,888	\$ 4,172,900
Additions		71,280	71,280
Retirements			
Balance June 30, 1998	<u>82,012</u>	<u>4,162,168</u>	<u>4,244,180</u>

NOTE C - CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP

A summary of changes in long-term debt follows:

	<u>Compressed Accounts</u>
Balance June 30, 1997	\$ 8,272
Additions	-
Retirements	<u>8,272*</u>
Balance June 30, 1998	<u>\$ 0</u>

\* Net change

NOTE D - CONTRACTUAL AGREEMENTS

During the year the Fire District was party to an intergovernmental agreement with the Greater Lafourche Port Commission to provide communication services, including dispatching of calls, on a twenty-four hour a day basis, seven days a week for the Port Commission at a fee of \$12,000 per year.

FIRE PROTECTION DISTRICT NO. 1 OF LAFOURCHE PARISH

NOTES TO FINANCIAL STATEMENTS

NOTE D - CONTRACTUAL AGREEMENTS (Continued)

The Fire District had an identical agreement to provide communication services for Ambulance Service District No. 1 of Lafourche Parish except that the fee received was \$8,800 per quarter.

NOTE E - POST EMPLOYMENT BENEFITS

The Fire District has no Post Employment Benefits.

NOTE F - YEAR 2000

As of July 1, 1998, substantially all of the district's computer systems and equipment were year 2000 compliant (i.e. able to process information dated after December 31, 1999 properly as year 2000, 2001, etc. and not as year 1900, 1901, etc.) The only system that the district had not verified to be year 2000 compliant was its software for fire reports. As of July 1, 1998, the district was in the process of verifying that this software is year 2000 compliant.

## SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 3 OF LAPOURCHÉ PARISH  
 SCHEDULE I  
 SCHEDULE OF FEE DUES PAID COMMISSIONERS  
 For The Year Ended June 30, 1990

	<u>Amount</u>
Julian Smith	\$ ---
Peter Callais	---
Greg Galliano	---
Norman Lafort	---
Kim Hrasak	---
Frederic Anselmi	---
Don Mouton	---
Lawrence Mouton	---
Dean Savois	---
Carol Pitts	---
	\$ -0-

A PROFESSIONAL CORPORATION

P.O. Box 688

Lafayette, LA 70505

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

Board of Commissioners  
Fire Protection District No. 3  
of Lafourche Parish

I have audited the general purpose financial statements of FIRE PROTECTION DISTRICT NO. 3 of LAFOURCHE PARISH, component unit of Lafourche Parish, as of and for the year ended June 30, 1998, and have issued my report thereon dated December 18, 1998. I conducted my 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 FIRE PROTECTION DISTRICT NO. 3 of LAFOURCHE PARISH's general purpose financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered FIRE PROTECTION DISTRICT NO. 3 of LAFOURCHE PARISH's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My 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 components does not reduce to a relatively low level the risk that misstatements in accounts 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.



FIRE PROTECTION DISTRICT NO. 3  
OF LAFOURCHE PARISH

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(continued)

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



Aldon G. Mahl, Jr.  
Certified Public Accountant

December 18, 1998