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Financial Report

**BAYOU CANE VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT**

Incarn, Louisiana

December 31, 1993

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 2/10/98

*Financial Report*

**BAYOU CANE VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT**

**Houma, Louisiana**

**December 31, 1997**

Financial Report  
BAYOU CAME VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT

Houma, Louisiana

December 31, 1997

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# Bergeron & Lanoux

— CERTIFIED PUBLIC ACCOUNTANTS —  
A PROFESSIONAL CORPORATION

CLARENCE E. BERGERON, CPA  
THOMAS J. LANAUX, CPA  
MICHAEL D. BERGERON, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners  
Bayou Cane Volunteer Fire Department, Inc.  
Fire Fighters' Account  
Houma, Louisiana

We have audited the accompanying general-purpose financial statements of the Bayou Cane Volunteer Fire Department, Inc. Fire Fighters' Account (the Account) (a Non-Profit Organization), as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Account's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Governmental 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.

The financial statements present only the Fire Fighters' Account Fund referred to above and do not include the assets, liabilities, and fund balances and revenues and expenditures that are recorded in other funds of the Bayou Cane Volunteer Fire Department, Inc. Accordingly, the accompanying financial statements are not intended to present the financial position of Bayou Cane Volunteer Fire Department, Inc. as of December 31, 1997, and the results of its operations and changes in fund balance for the year then ended in conformity with generally accepted accounting principles.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bayou Cane Volunteer Fire Department, Inc. Fire Fighters' Account as of December 31, 1997 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued a report dated June 8, 1998 on our consideration of the Bayou Cane Volunteer Fire Department, Inc. Fire Fighters' Account's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

June 8, 1998

BAYOU CANE VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT

Balance Sheet

December 31, 1997

ASSETS

CURRENT

Cash	\$ 107,043
Due from Terrebonne Parish Consolidated Government	<u>34,380</u>
Total assets	<u>\$ 141,423</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 1,000
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FUND BALANCE

	<u>139,423</u>
Total liabilities and fund balance	<u>\$ 141,423</u>

**BAYOU CAME VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT**

**Statement of Revenues, Expenditures and  
Changes in Fund Balance**

Year Ended December 31, 1997

**REVENUE**

Intergovernmental:		
State of Louisiana		
Insurance rebates	\$ 33,533	
Terrestone Parish Grant -		
Fire District 1, 2, 3	336,134	
Miscellaneous:		
Interest earned	2,797	
Other	<u>7,964</u>	
Total revenues		\$ 375,418

**EXPENDITURES**

Public safety:		
Personal services	52,967	
Supplies and materials	37,751	
Repairs and maintenance	36,224	
Other services and charges:		
Insurance	70,572	
Training and travel	882	
Utilities and telephone	15,300	
Professional fees	4,837	
Medical	2,674	
Other	<u>2,423</u>	
Total expenditures		<u>255,443</u>
Excess of revenues over expenditures		123,975

**FUND BALANCE**

Beginning of year	50,849
Other changes in fund balance:	
Capital additions	<u>(35,154)</u>
End of Year	<u>\$ 120,470</u>

**BAYOU CANE VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT**

**Notes to Financial Statements**

**1) Summary of Significant Accounting Policies**

Bayou Cane Volunteer Fire Department, Inc. is organized as a non-profit, quasi-governmental corporation to provide fire protection to the Parish of Terrebonne. The Fire Fighters' Account (the Account) is a restricted fund of the corporation to account for revenues from governmental agencies.

The financial statements of the Account are prepared on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Fixed assets and long-term debt are accounted for in other funds, and accordingly, capital additions and debt retirement are shown as changes to fund balance. Amounts transferred from other funds of the corporation are also shown as changes to fund balance.

**2) Ad Valorem Tax And Revenue Sharing**

The Fire Department is the recipient of a 5 mill property tax on the tax rolls in Fire Protection Districts 1, 2, and 3 of Terrebonne Parish for a period of ten years, beginning with the year 1987, for the purpose of providing fire protection. This tax is distributed by the Terrebonne Parish Consolidated Government (TPCG) to the volunteer fire departments in Districts 1, 2, and 3 based on a formula derived by Act 454 of the 1980 Louisiana State Legislature. In addition to Ad Valorem taxes, the Fire Department also received Louisiana State Revenue sharing moneys, as mandated by Exemption Act 945 of the 1990 Louisiana State Legislature.

**3) Tax Reversal**

On February 7, 1997, the TPCG divided Fire Protection Districts 1, 2, and 3 into six new districts. As a result, the service area of the Fire Department is now included in the Bayou Cane Fire Protection District (One District).

On May 3, 1997, the voters of the District approved a 50 mill property tax for a period of 10 years beginning in 1997. The Fire Department will receive the proceeds of the 1997 millage in 1998 under a contract with the District to provide fire protection services. The contract is for a term of one year ending December 31, 1998.

4) Litigation:

The Fire Department is involved in litigation concerning the dismissal of a former employee. Outside counsel has advised the Fire Department, that at this stage in the proceedings, he cannot offer an opinion as to the probable outcome. Management does not expect this litigation to have a significant adverse impact on the Fire Department's financial position or operating results, and accordingly, no provision for any loss has been recorded.



**SUPPLEMENTARY FINANCIAL REPORTS**

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

To the Bayou Care Volunteer Fire Department, Inc. Board  
Houma, Louisiana

We have audited the financial statements of the Bayou Care Volunteer Fire Department, Inc. Fire Fighters' Account as of and for the year ended December 31, 1997, and have issued our report thereon dated June 8, 1998. We conducted our 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 the Bayou Care Volunteer Fire Department, Inc. Fire Fighters' Account's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Bayou Care Volunteer Fire Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Bayou Care Volunteer Fire Department Board, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

June 9, 2020

*Bergem + Farago*

**BAYOU CANE VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 1997**

We have audited the financial statements of the Bayou Cane Volunteer Fire Department, Inc. Fire Fighters' Account as of and for the year ended December 31, 1997, and have issued our report thereon dated June 5, 1998. We conducted our 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. Our audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion. We did not issue a separate management letter as a result of this engagement.

**Section I Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

Internal Control		
Material Weakness	___ Yes	<u>XX</u> No
Reportable Conditions	___ Yes	<u>XX</u> No
Compliance		
Compliance Material to Financial Statements	___ Yes	<u>XX</u> No

**b. Federal Awards - (Not applicable)**

Internal Control			
Material Weaknesses	___ Yes		___ No
Reportable Conditions	___ Yes		___ No
Type of Opinion On Compliance For Major Programs	Unqualified ___ Disclaim ___	Qualified ___ Adverse ___	

Are their findings required to be reported in accordance with Circular A-133, Section 510(a)?

\_\_\_ Yes      \_\_\_ No

c. Identification of Major Programs:

GEDA Number(s)

Name of Federal Program or Cluster

Not applicable

Dollar threshold used to distinguish between Type A and Type B Programs:

Not applicable

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133?

Yes  No

**Section II Financial Statement Findings**

There were none.

**Section III Federal Award Findings and Questioned Costs**

Not Applicable.

BAYOU CANE VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT  
SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 1997

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

There were none.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

No management letter was issued.

BAYOU CANE VOLUNTEER FIRE DEPARTMENT, INC.  
FIRE FIGHTERS' ACCOUNT  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 1997

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT**

No findings were reported which require a response from management.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III MANAGEMENT LETTER**

No management letter was issued.