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ST. LANDRY PARISH FIRE PROTECTION  
DISTRICT NO. 113

FINANCIAL REPORT

DECEMBER 31, 1967

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, and to 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 ~~ALL 0-8 1968~~

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**BROUSSARD, POCHE, LEWIS & BUREAU**  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT**

**Office Address:**

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To the Board of Commissioners  
St. Landry Parish Fire Protection District No. 111  
Opelousas, 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, 1997 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the District'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 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. 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. 111 as of December 31, 1997 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Harry G. Broussard, CPA  
Lawrence A. Poche, CPA  
Dwayne E. Kelly, CPA  
Donald W. Kelly, CPA  
The Hon. Leonard H. Poche  
Frank S. Lewis, CPA  
Alan G. Broussard, CPA  
W. Charles Broussard, CPA  
Richard B. Poche, CPA  
John Allen Lee III, CPA  
Stephen L. Levesque, CPA  
Craig C. Broussard, CPA  
Peter C. Broussard, CPA  
Richard P. Gaudin, CPA  
George J. Tupper III, CPA  
Donald G. Kelly, CPA  
George H. Broussard, CPA  
D. Alan Poche, CPA

Paul G. Kelly, CPA

**Members:**

Robert J. Broussard, CPA 1996  
Loren B. Kelly, CPA 1994  
James B. Broussard, CPA 1993  
Peter B. Kelly, CPA 1990  
George J. Tupper, CPA 1989  
Richard J. Kelly, CPA 1988  
Richard J. Kelly, CPA 1987

Members of American Institute of  
Certified Public Accountants  
Institute of Certified Financial  
Planners (AICPA)

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 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 our report dated June 23, 1998 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Broussard, Pochi, Lewis & Breaux*

Opalveaux, Louisiana  
June 23, 1998

50. LAFAYETTE PARISH FIRE PROTECTION DISTRICT NO. 111  
 ST. LAFAYETTE PARISH POLICE JURY

COMBINED BALANCE SHEET -  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1987

ASSETS	Governmental Funds		Account General Funds	Total (Non-random only)
	General Fund	Capital Projects Fund	General Fund	
Cash	\$ 168,465	\$ 78,644	\$ -	\$ 247,109
Investments	108,315	602,888	-	711,203
Prepaid expenses	156	-	-	156
Receivables:				
ad valorem	1,883,861	-	-	1,883,861
State revenue sharing	167,137	-	-	167,137
Other	27	-	-	27
Land	-	-	33,311	33,311
Buildings	-	-	804,121	804,121
Machinery and equipment	-	-	1,008,122	1,008,122
<b>Total assets</b>	<b>\$1,663,136</b>	<b>\$ 783,542</b>	<b>\$1,891,384</b>	<b>\$4,148,482</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$ 32,881	\$ -	\$ -	\$ 32,881
Fund Equity:				
Investment in general fund assets	\$ -	\$ -	\$1,891,384	\$1,891,384
Fund balance - unreserved	1,630,255	783,542	-	\$2,413,797
<b>Total fund equity</b>	<b>\$1,630,255</b>	<b>\$ 783,542</b>	<b>\$1,891,384</b>	<b>\$4,114,601</b>
<b>Total liabilities and fund equity</b>	<b>\$1,663,137</b>	<b>\$ 783,542</b>	<b>\$1,891,384</b>	<b>\$4,148,482</b>

See Notes to Financial Statements.

**DATA COLLECTION FORM**

**FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES**

OMB Form 3245-0087 may be used as a substitute for this form.

REGULATOR: Legislative Auditor  
 AIC: Management Processing  
 Post Office Box 9400  
 Baton Rouge, Louisiana 70804-0900

Date Submitted: 12/27/91

1. Fiscal Year Ending Date For This Submission:  
12/31/91  
 2. Audit Period Covered:  
 Annual  Biennial  
 Other

3. Type of Report:  
 Single Audit  GAO Audit Standards Audit  
 Compliance  Compliance/Restriction  
 Program Audit  Other

**4. AUDITEE INFORMATION**

**5. AUDITOR INFORMATION**

Auditee Name: St. James Fire Protection District No. 3  
 Street Address (Number and Street): 502 S. 2nd St.  
 City: St. James State: LA Zip: 70454  
 Mailing Address (No. & St.): PO Box 100  
 City: St. James State: LA Zip: 70454  
 Address Contact: None  
 Name: Director Argyus Title: The Commissioner  
 Telephone: None  
 FAX: None  
 E-mail (Optional): None

Auditor Name: Bayou State Law & Account LLP  
 Street Address (Number and Street): 112 S. 2nd St.  
 City: St. James State: LA Zip: 70454  
 Mailing Address (No. & St.): PO Box 100  
 City: St. James State: LA Zip: 70454  
 Address Contact: None  
 Name: L. James Argyus Title: Partner  
 Telephone: 713-761-4646  
 FAX: 713-761-7417  
 E-mail (Optional): l.jargyus@bshllp.com

Component Units Included (Attach this Report and for Which No Separate Report Will Be Issued):  
None

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reporting violations of compliance, and no management letter, check this box, do not complete the rest of the form.

**6. FINANCIAL STATEMENTS**

a. Type of audit report on financial statements:  Not Applicable  
 Unqualified Opinion  Qualified Opinion  Adverse Opinion  Disclaimer of Opinion  
 b. Is it a "going concern" explanatory comment included in the audit report?  Yes  No  
 c. Do any of the funds have deficit fund balances?  Yes  No  
 d. Is there a related party financial?  Yes  No

**7. INTERNAL CONTROL**

Do the comments on internal control include:  material weaknesses  reportable conditions  not applicable

**8. COMPLIANCE**

Do the comments on compliance include:  illegal acts  prohibited acts  not applicable

**9. MANAGEMENT LETTER (Pending Caption and No.)**

Received  Yes  No  No Longer Applicable  
 Received  Yes  No  No Longer Applicable  
 Received  Yes  No  No Longer Applicable

**10. SCHEDULE OF CURRENT YEAR PROSOPROFITABLE COSTS (Pending Caption and No.)**

Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

Do any findings address reporting, ethics violations or related party transactions?  Yes  No

**11. SCHEDULE OF PRIOR YEAR PROSOPROFITABLE COSTS (Pending Caption and No.)**

Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
Received	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

AUDITEE SIGNATURE

Date

## PURPOSE OF LEGISLATIVE AUDITOR

Agency No. \_\_\_\_\_

Prog. No. \_\_\_\_\_

Fiscal Yr. \_\_\_\_\_

## FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: \_\_\_\_\_

Date Processed: \_\_\_\_\_

Legislative Audit Advisory Council	Are there unresolved findings listed herein?	Yes or No
District Attorney	Are there findings of criminal acts?	Yes or No
Board of Ethics	Are there findings of ethics, regulations, or related parties?	Yes or No
State Board of Correction (SBC)	Are there any findings relating to matters of board jurisdiction?	Yes or No
	Does the report require going-concern/reservation?	Yes or No
	Does the entity have a deficit greater than 15% of revenue? If yes, identify the (page(s) note).	Yes or No
High Profile	Are there any significant findings?	Yes or No

Report Approved for Release \_\_\_\_\_

Date \_\_\_\_\_

Rank A B C D

(A=No Comments; B=Management Letter Comments Only; C=Control/Compliance Reports/Comments; D=Criminal/Fraud Act(s) Note. For grading purposes, schedules of unresolved findings are treated as a management letter.

## REPORT DISTRIBUTION

File Room (Original Unbound Copy)	①	State of State (State SARR Drafts)	See Below
Attorney General	①	Investigative Group (Criminal Act)	1
Clerk of Court _____	①	Board of Ethics	1
Warner Office	1	Account Section (State/Statewide Retirement Systems)	1
Strategic Office	1	Engagement Manager (SBC's Copy)	1
District Attorney	1	Quality Assurance	1
Legislative Auditor (High Profile)	1	_____ Parks Government	1
Assistant Legislative Auditor (High Profile)	1	City/Town/Village of _____	1
Other (High Profile) _____	1	Other _____	1
Press Bureau/Chiefs (High Profile)	1	Other _____	1
Press	①		
Archives	①	Distribution Approval (Initials) _____	
Legislative Audit Advisory Council	1	Copies Needed: _____ Copies TBR: _____	

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

CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1997

	<u>General</u> <u>Fund</u>	<u>Capital</u> <u>Projects</u> <u>Fund</u>	<u>Total</u> <u>(Nondebtfinan</u> <u>cing)</u>
<b>Revenues:</b>			
<b>Taxes:</b>			
ad valorem	\$1,852,016	\$ -	\$1,852,016
<b>Intergovernmental:</b>			
State revenue sharing	167,138	-	167,138
Fire insurance rebates	27,798	-	27,798
<b>Interest earnings</b>	22,999	29,860	51,859
<b>Other</b>	<u>2,512</u>	<u>-</u>	<u>2,512</u>
<b>Total revenues</b>	<b>\$2,381,353</b>	<b>\$ 29,860</b>	<b>\$2,411,213</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Public safety	\$1,038,892	\$ -	\$1,038,892
Capital outlays	<u>2,861</u>	<u>2,358</u>	<u>5,219</u>
<b>Total expenditures</b>	<b>\$1,041,753</b>	<b>\$ 2,358</b>	<b>\$1,044,111</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 239,600</b>	<b>\$ 27,502</b>	<b>\$ 267,102</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ -	\$ 2,358	\$ 2,358
Operating transfers out	<u>(2,358)</u>	<u>-</u>	<u>(2,358)</u>
	<b>\$ (2,358)</b>	<b>\$ 2,358</b>	<b>\$ -</b>
<b>Excess of revenues and other sources</b> <b>over expenditures and other uses</b>	<b>\$ 237,242</b>	<b>\$ 29,860</b>	<b>\$ 267,102</b>
<b>Fund balance, beginning</b>	<b>1,206,096</b>	<b>221,682</b>	<b>1,427,778</b>
<b>Fund balance, ending</b>	<b>\$1,443,338</b>	<b>\$ 251,542</b>	<b>\$1,694,880</b>

See Notes to Financial Statements.



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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (NON-GRANT BASIS) AND ACTUAL -  
GENERAL FUND  
Year Ended December 31, 1997

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem	\$ 1,832,616	\$ (18,364)	\$ 1,804,252	\$ 1,807,373	\$ (31,489)
Intergovernmental	304,834	(17,607)	287,227	279,808	(38,439)
Interest earnings	22,099	-	22,099	15,808	7,099
Other	2,512	-	2,512	-	2,512
Total revenues	\$ 1,882,061	\$ (35,971)	\$ 1,846,090	\$ 1,913,989	\$ (67,899)
<b>Expenditures:</b>					
<b>Current:</b>					
Public safety	\$ 1,838,090	\$ (2,071)	\$ 1,836,019	\$ 1,831,300	\$ 4,719
Capital outlay	3,482	-	3,482	2,598	(884)
Total expenditures	\$ 1,841,572	\$ (2,071)	\$ 1,839,507	\$ 1,833,900	\$ 5,607
<b>Excess (deficiency) of revenues over expenditures</b>					
	\$ 39,519	\$ (160,780)	\$ 238,118	\$ 87,379	\$ (151,256)
<b>Other financing uses:</b>					
Operating transfers out	(2,338)	-	(2,338)	-	(2,338)
<b>Excess (deficiency) of revenues over expenditures and other uses</b>					
	\$ 37,181	\$ (160,780)	\$ 235,780	\$ 87,379	\$ (148,599)
<b>Fund balance, beginning</b>					
	1,126,836	(1,026,630)	100,206	129,616	-
<b>Fund balance, ending</b>					
	\$ 1,443,256	\$ (1,026,630)	\$ 416,626	\$ 217,000	\$ (203,626)

See Notes to Financial Statements.

ST. LOREY PARISH FIRE PROTECTION DISTRICT NO. III  
ST. LOREY PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

The financial statements of the St. Lorey Fire Protection District No. III 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. Lorey Parish Fire Protection District No. III is a component unit of the St. Lorey 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 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.

## 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 measurable in annual (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. The other major revenue considered measurable 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 coming 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-GAAP basis). Included in the accompanying financial statements is an adjustment column converting 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. The District does not use encumbrance accounting.

### Cash and Investments:

Cash includes amounts in demand deposits.

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

## NOTES TO FINANCIAL STATEMENTS

### Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions 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 1980.

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.

### Compensated absence:

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.

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 volume:

Total volume on the combined financial statements are captioned Memorandum 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 bond fund 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, 1997, deposits in financial institutions were fully secured by federal deposit insurance and the market value of securities pledged to the District's name.

**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 later part of the fiscal year. Billed taxes become delinquent on January 1 of the following year. The taxes are generally collected in December of the current year and January and February of the ensuing year. The following is a summary of the levied ad valorem taxes:

General corporate purposes:	
Operations and maintenance	<u>24.70</u>

**Note 4. General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Additions	Retirements	Balance December 31, 1997
Land	\$ 37,211	\$ -	\$ -	\$ 37,211
Buildings	834,121	-	-	834,121
Equipment	<u>728,624</u>	<u>3,028</u>	<u>(1,500)</u>	<u>1,855,118</u>
	<u>\$1,899,956</u>	<u>\$ 3,028</u>	<u>\$ (1,500)</u>	<u>\$1,894,584</u>

Included in the amount for equipment above is \$87,486 of estimated costs for items purchased prior to January 1, 1990.

**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 multi-employer public employees retirement system (PERS).

## 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 on or after age 55 with at least 30 years of credited service, or on 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 joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Firefighters' 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 84095 Capital Station, Baton Rouge, LA 70804-8095.

### Funding policy:

Plan members are required to contribute 8.08 of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 8.08 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, 1997, 1996 and 1995 were \$48,998, \$49,343, and \$48,310, respectively, equal to the required contribution for each year.

### Parochial Employees Retirement System

#### Plan description:

Only one employee of the St. Landry Fire Protection District No. 139 is a member of the Parochial Employees Retirement System of Louisiana ("system"), a cash 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

all permanent employees working at least 70 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 at or after age 60 with at least 10 years of credited service, at 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, 1985, the benefit is equal to 1 percent of final average compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1985. Final compensation is the employee's monthly earnings during the 36 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 retire at the age specified previously and receive the benefits accrued in 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 14615, Baton Rouge, Louisiana 70808-4615.

### 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 8.50% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 7.71% 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 in the System for the years ended December 31, 1997, 1998 and 1999 were \$2,288, \$ 2,163, and 2,170, respectively, equal to the required contributions for each year.

**SUPPLEMENTARY INFORMATION**



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

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
Year Ended December 31, 1997

	Per-Min	Mileage	Total
Byron Briggs	\$ 400	\$ 10	\$ 410
George Miller	50	-	50
Deater Fontenot	500	20	520
Clifford Thierry	400	-	400
Lee Thibodeaux	400	10	410
Verlan Lattinole	400	20	420
M. M. Williams	<u>500</u>	<u>20</u>	<u>520</u>
Total	<u>\$ 3,450</u>	<u>\$ 120</u>	<u>\$ 3,570</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 56 of the 1997 Session of the Louisiana Legislature.

ST. LOUIS BARISH FIRE PROTECTION DISTRICT NO. 101  
ST. LOUIS BARISH POLICE JURY

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

Year Ended December 31, 1987

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
Current:					
Public safety -					
Salaries and related benefits	\$ 872,600	\$ (1,100)	\$ 871,500	\$ 864,600	\$ 14,800
Civil service Board	1,200	-	1,200	900	(100)
Volunteer fire stations and firemen	10,038	-	10,038	9,700	(338)
Per diem to board members	3,830	-	3,830	6,000	1,370
Telephone and utilities	27,290	(134)	27,156	28,300	1,318
Insurance	68,138	(334)	68,138	69,000	20,834
Uniforms and cleaning	3,049	-	3,049	3,200	(1,849)
Equipment maintenance and supplies	18,850	(842)	18,008	24,000	5,807
Building maintenance and supplies	12,817	-	12,817	10,800	(1,817)
Professional fees	6,834	-	6,834	5,500	(1,334)
Office supplies	2,194	-	2,194	2,300	506
Travel and training	436	-	436	1,800	366
Other	9,448	27	9,475	4,800	(4,795)
Capital outlays	3,661	-	3,662	2,300	(2,621)
<b>Total expendi- tures</b>	<b>\$1,061,730</b>	<b>\$ (1,021)</b>	<b>\$1,059,668</b>	<b>\$1,053,900</b>	<b>\$ 14,212</b>



To the Board of Commissioners  
St. Landry Parish Fire Protection District No. 112

However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect St. Landry Parish Fire Protection District No. 112's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Item 9F-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe Item 9F-1 described in the accompanying schedule of findings and questioned costs to be a material weakness.

This report is intended for the information of management and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

*Broussard, Pochi, Lewis & Breaux*

Opelousas, Louisiana  
June 23, 1998

ST. LAMERY PARISH FIRE PROTECTION DISTRICT NO. 111

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended December 31, 1997

We have audited the financial statements of St. Lamery Parish Fire Protection District No. 111 as of and for the year ended December 31, 1997, and have issued our report thereon dated June 21, 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.

Section I Summary of Auditor's Reports:

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

Internal Control

Material Weaknesses 0 Yes \_\_\_ No Reportable Conditions 0 Yes \_\_\_ No

Compliance

Compliance Material to Financial Statements \_\_\_ Yes 0 No

b. Federal Awards

The District does not have any federal awards.

Section II Financial Statement Findings

97-1 General Administration

Findings: As in previous years, our review of the internal control structure indicated inadequate segregation of duties.

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

Suggestion and response: The St. Lamery Parish Fire Protection District No. 111's management 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.

Questioned Costs \$ 0.00

ST. LOUISY PARISH FIRE PROTECTION DISTRICT NO. 101

SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended December 31, 1991

I Internal Control and Compliance Material to the Financial Statements

1996 - General Administration

This same finding is included in the current year's schedule of findings and questions costs as 97-1. The District has provided as much segregation as possible with resources available.

II Internal Control and Compliance Material to Federal Awards

The prior year's report did not include any federal awards.

III Management Letter

The prior year's report did not include a management letter.

ST. LARRY PARISH FIRE PROTECTION DISTRICT NO. 111

MANAGEMENT'S CORRECTIVE ACTION PLAN

Year Ended December 31, 1997

Internal Control and Compliance Material to the Financial Statements

97-1 General Administration

Management has ensured as much segregation as possible based on available resources. However, adequate segregation is not feasible.

Responsible Party: Byron Briggs, Chairman