

OFFICE OF
LEGISLATIVE COUNSELOR
02-471-2 1110-30

LANGSHE PARISH FIRE PROTECTION DISTRICT NO. 9
COMPONENT UNIT FINANCIAL STATEMENTS

As of and for the Year Ended
December 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Boston House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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TABLE OF CONTENTS

	Page
COMPILATION REPORT	1
COMBINED BALANCE SHEET - GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS	2
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND - GENERAL FUND	3
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (FROM OAMP DATA) AND ACTUAL GOVERNMENTAL FUND - GENERAL FUND	4
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS	5
NOTES TO FINANCIAL STATEMENTS	6 - 10
SCHEDULE OF PRIOR YEAR AND CURRENT YEAR FINDINGS	11

Ann T. Hebert

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To the Board
Lafourche Parish Fire Protection District No. 8
Greens, Louisiana

I have compiled the accompanying general purpose financial statements of Lafourche Parish Fire Protection District No. 8, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Lafourche Parish Fire Protection District No. 8. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectfully submitted,



Ann T. Hebert
Certified Public Accountant

February 25, 2002

LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 9

COMBINED BALANCE SHEET -
 GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS
 December 31, 2001

	Governmental Fund Type General	Account Group General Fixed Assets	Total (Governmental Account Group December 31, 2001)
ASSETS			
Cash and cash equivalents	\$ 80,000	\$ --	\$ 80,000
Receivables -			
Taxes	2,380	--	2,380
Due from other governmental units	20,716	--	20,716
Land	--	2,500	2,500
Building	--	70,000	70,000
Equipment	--	80,400	80,400
Vehicles	--	170,000	170,000
TOTAL ASSETS	\$ 112,800	\$ 260,800	\$ 380,540
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	\$ --	\$ --	\$ --
Fund Equity:			
Investment in general fixed assets	--	200,000	200,000
Fund balance -			
Unreserved - undesignated	112,800	--	112,800
Total fund equity	112,800	200,000	362,540
TOTAL LIABILITIES AND FUND EQUITY	\$ 112,800	\$ 260,800	\$ 380,540

See accompanying notes and accountant's report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND - GENERAL FUND

For the twelve month period ended December 31, 2001

REVENUES:	
Ad valorem taxes	\$ 31,780
State revenue sharing	4,027
Interest earnings	5,775
Insurance rebate	2,584
Total revenues	<u>44,166</u>
EXPENDITURES:	
Public safety:	
General administration	3,094
Professional fees	1,004
Repairs and maintenance	391
Office supplies	317
Insurance	10,577
Fire Protection Service	2,044
Capital Outlay	—
Total expenditures	<u>19,427</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	24,739
FUND BALANCE, BEGINNING	—
FUND BALANCE, ENDING	<u>\$ 24,739</u>

See accompanying notes and accountant's report.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (PCA-SHAP BASIS) AND ACTUAL
 GOVERNMENTAL FUND - CAPITAL FUNDS
 For the twelve month period ended December 31, 2021**

	Budget	Actual	Variance- Favorable (or Unfavorable)
REVENUES:			
Ad valorem taxes	\$ 27,000	\$ 30,196	\$ 3,196
State resource sharing	4,000	4,027	(2,773)
Interest earnings	-	1,776	1,776
Insurance rebate (Grant)	2,480	2,084	184
	--	--	--
Total revenues	36,360	38,183	2,823
EXPENDITURES:			
Public safety:			
General administration	2,780	3,196	190
Professional fees	2,000	1,504	96
Capital outlays	10,000	--	10,000
Repairs and maintenance	3,000	701	2,299
Office supplies	500	317	83
Insurance	9,000	10,977	(1,977)
Fire Protection Service	3,000	3,084	(84)
Equipment	7,300	--	7,300
School	500	--	500
Total expenditures	38,360	35,172	17,837
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(30)	3,011	30,066
FUND BALANCE, BEGINNING	91,383	91,383	--
FUND BALANCE, ENDING	\$ 91,353	\$ 112,650	\$ 20,699

See accompanying notes and accountant's report.

LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
For the twelve month period ended December 31, 2001

	Building	Land	Vehicle	Equipment	Total
General fixed assets January 1, 2001	\$ 70,000	\$ 2,000	\$ 110,000	\$ 88,000	\$ 268,000
Additions:	—	—	—	—	—
December 31, 2001	<u>\$ 70,000</u>	<u>\$ 2,000</u>	<u>\$ 110,000</u>	<u>\$ 88,000</u>	<u>\$ 268,000</u>

See accompanying notes and accountant's report.

LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

The Lafourche Parish Fire Protection District No. 9 was created by ordinances enacted by the Lafourche Parish Council on January 24, 1991 and is an integral part of the Lafourche Parish Council.

The accounting and reporting policies of the Lafourche Parish Fire Protection District No. 9 (the District), conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies:

a. Reporting Entity:

The statements included herein present only the financial position, results of operations, and changes in fund balances of the Lafourche Parish Fire Protection District No. 9. The District is a component unit of the Lafourche Parish Council.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b. Fund Accounting:

The government uses funds and account groups 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 included in the funds because they do not directly affect net expendable available financial resources.

Governmental Funds:

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than net income determination. The following is the Governmental fund of the District:

General Fund - This districtal fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

LAFORCHIE PARISH FIRE PROTECTION DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS
December 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. **Basis of Accounting:**

Governmental fund types use a modified accrual basis of accounting. Revenues are recognized when available and measurable. Revenues that are treated as susceptible to accrual are property taxes and interest. Expenditures are recorded when the liability is incurred.

d. **General Fixed Assets**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position. It is involved with the measurement of results of operations. Public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges and canals, gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized by the District. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

e. **Budgets**

A budget for the General Fund is prepared on the cash basis of accounting annually. Budgetary amounts are as originally adopted, or as amended. All budgetary appropriations lapse at year end.

f. **Bad Debts**

The financial statements for the District contain no statement for bad debts. Uncollectible amounts due for delinquent taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the General Fund.

g. **Compensated Absences and Pension Plans**

The District has no employees. Therefore, it does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS

December 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

h. Encumbrances:

Encumbrances represent commitments relating to unperformed contract for goods or services. Encumbrance accounting, under which purchase orders are recorded to reserve that portion of the applicable appropriation, is not used by the fire district.

i. Total Column on Balance Sheet:

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

j. Long-term Obligations:

The District has no long-term obligations as of December 31, 2001.

k. Fund Equity:

The District's fund equity as of December 31, 2001, consists entirely of unreserved - undesignated fund balances.

NOTE 2 - LEGAL COMPLIANCE/BUDGETS -

On November 6, 2000, the budget for the year ended December 31, 2001, was made available for public inspection, the hearing was held, and the budget was formally adopted by the District on December 6, 2000.

Revenues and expenditures shown on the budget comparison, Page 4, are recognized on the cash basis and are reconciled with the amounts shown on Page 3, as follows:

Excess (deficit) of revenues over (under) expenditures - Page 4	\$ 20,849
Add - current year receivables	32,711
Less - prior year receivables	(31,862)
Less - current year payables	-
Add - prior year payables	-
Excess (deficit) of revenues over (under) expenditures - Page 3	\$ 21,698

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS
December 31, 2001

NOTE 3 - DEPOSITS -

At year end, the carrying amount of the District's deposits and the bank balance was \$26,539. This total bank balance was covered by federal depository insurance.

NOTE 4 - AD VALOREM TAXES -

Ad valorem taxes attach as an interest-free lien on property as of January 1 of each year. Taxes are levied in November and listed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The Lafourche Parish Tax Collector bills and collects the taxes for the District.

NOTE 5 - DUE FROM OTHER GOVERNMENTAL UNITS -

Amounts due from other governmental units at December 31, 2001 consisted of the following:

Lafourche Parish Tax Collector - December, 2001 collections invoiced to the District in January, 2001	<u>26,539</u>
Total	<u>\$ 26,539</u>

NOTE 6 - GENERAL FIXED ASSETS -

A summary of changes in general fixed assets follows:

	Balance January 1, 2001	Additions	Deletions	Balance December 31, 2001
Building	\$ 70,000	\$ --	\$ --	\$ 70,000
Land	2,000	--	--	2,000
Vehicle	118,879	--	--	118,879
Equipment	<u>65,460</u>	<u>--</u>	<u>--</u>	<u>65,460</u>
Total	<u>\$ 256,339</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 256,339</u>

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 8

NOTES TO FINANCIAL STATEMENTS
December 31, 2009

NOTE 7 - COMPENSATION OF BOARD MEMBERS -

The District did not pay per diem to any of its Board Members during the year ended December 31, 2009.

Ann T. Hebert

Certified Public Accountant
501 Ridgewood Road
Thibodaux, Louisiana

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Schedule of Prior Year and
Current Year Findings

There are no current year findings.

There are no prior year findings.

Affidavit and Revenue Certification

____ Lafourche Parish Fire Protection District #9 _____ (entity name)

____ Lafourche _____ Parish

____ Greene _____ (City), Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(b)(ii).

Personally came and appeared before the undersigned authority, Harris Griffin (agent), who duly sworn, deposes and says that the financial statements herewith given purport fairly the financial position of Lafourche Parish Fire Protection District #9 (entity name) as of December 31, 2004 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Harris Griffin (agent), who duly sworn, deposes and says that Lafourche Parish Fire Protection District #9 (entity name) received \$50,000 or less in revenues and other monies for the year ended December 31, 2004 and accordingly, is not required to have an audit for the previously mentioned year.

Harris Griffin
Signature

Sworn to and subscribed before me this 7th day of March, 2005.

Albert J. Griffis
NOTARY PUBLIC

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Title Chairman
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