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LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4  
THIBODAUX, LOUISIANA  
COMPONENT UNIT FINANCIAL STATEMENTS  
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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/3/02

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# *Ann T. Hebert*

Certified Public Accountant  
901 Ridgfield Road  
Thibodaux, Louisiana

(985) 446-0994

To the Board  
Lafourche Parish Fire Protection District No. 4  
Thibodaux, Louisiana

I have compiled the accompanying general purpose financial statements of Lafourche Parish Fire Protection District No. 4, 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. 4. 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 7, 2002

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

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

	Governmental Fund Types		Account Groups		Total
	General	Debt Service	General Fixed Assets	General Long-Term Debt	(Memorandum Only) December 31, 2001
<b>ASSETS</b>					
Cash	\$ 39,792	\$ 6,298	\$ -	\$ -	\$ 46,090
Ad valorem tax receivable	27,894	-	-	-	27,894
Fixed assets	-	-	241,961	-	241,961
Amount to be provided for retirement of general long-term debt	-	-	-	54,000	54,000
<b>Total assets</b>	<b>\$ 67,686</b>	<b>\$ 6,298</b>	<b>\$ 241,961</b>	<b>\$ 54,000</b>	<b>\$ 369,945</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Long-Term debt - Certificates of Indebtedness Series 1998	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,000</b>	<b>54,000</b>
<b>Fund equity</b>					
Investment in general fixed assets	-	-	241,961	-	241,961
Fund balance - Unreserved					
Designated	4,434	6,298	-	-	10,732
Undesignated	63,252	-	-	-	63,252
<b>Total fund equity</b>	<b>67,686</b>	<b>6,298</b>	<b>241,961</b>	<b>-</b>	<b>315,945</b>
<b>Total liabilities and fund equity</b>	<b>\$ 67,686</b>	<b>\$ 6,298</b>	<b>\$ 241,961</b>	<b>\$ 54,000</b>	<b>\$ 369,945</b>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4  
GENERAL FUND

BALANCE SHEET  
December 31, 2001

ASSETS

Cash	\$ 39,792
Due from tax collector	<u>27,894</u>
Total Assets	<u>\$ 67,686</u>

LIABILITIES AND FUND EQUITY

Liabilities	\$ -
Fund Equity	
Unreserved	
Designated	4,434
Undesignated	<u>63,252</u>
Total fund equity	<u>67,686</u>
Total liabilities and fund equity	<u>\$ 67,686</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND  
 For the year ended December 31, 2001

Revenues:	
Taxes - ad valorem	\$ 33,460
Insurance rebate	<u>6,342</u>
Total revenue	<u>39,802</u>
Expenditures:	
Support - Thibodaux Volunteer Fire Department	6,342
Legal and auditing	950
Other	<u>1,260</u>
Total expenditures	<u>8,552</u>
Excess (deficit) revenues over expenditures	<u>31,250</u>
Other financing sources (uses):	
Operating transfers out	<u>(16,000)</u>
Total other financing sources (uses)	(16,000)
Excess (deficit) revenues and other sources over expenditures and other uses	15,250
Fund balance, beginning	<u>52,436</u>
Fund balance, ending	<u>\$ 67,686</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - GENERAL FUND - BUDGET (GAAP BASIS) AND ACTUAL  
 Year ended December 31, 2001

	Budget	Actual	Variance- favorable (unfavorable)
Revenues:			
Taxes - ad valorem	\$ 36,000	\$ 33,460	\$ (2,540)
Insurance rebate	6,000	6,342	342
Total revenue	<u>42,000</u>	<u>39,802</u>	<u>(2,198)</u>
Expenditures:			
Support -			
Thibodaux Volunteer Fire Department	6,000	6,342	(342)
Legal and auditing	950	950	-
Other	650	1,260	(610)
Total expenditures	<u>7,600</u>	<u>8,552</u>	<u>(952)</u>
Excess (deficit) revenues over expenditures	<u>34,400</u>	<u>31,250</u>	<u>(3,150)</u>
Other financing sources (uses):			
Operating transfers out	<u>(10,550)</u>	<u>(16,000)</u>	<u>(5,450)</u>
Total other financing sources (uses)	<u>(10,550)</u>	<u>(16,000)</u>	<u>(5,450)</u>
Excess (deficit) revenues and other sources over expenditures and other uses	23,850	15,250	(8,600)
Fund balance, beginning	<u>52,436</u>	<u>52,436</u>	-
Fund balance, ending	<u>\$ 76,286</u>	<u>\$ 67,686</u>	<u>\$ (8,600)</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4  
DEBT SERVICE FUND

BALANCE SHEET  
December 31, 2001

ASSETS

Cash	\$ 6,298
Total Cash	<u>\$ 6,298</u>

LIABILITIES AND FUND EQUITY

Liabilities	\$ -
Fund Equity	
Unreserved	
Designated for debt service	<u>6,298</u>
Total fund equity	<u>6,298</u>
Total liabilities and fund equity	<u>\$ 6,298</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - GOVERNMENTAL FUND TYPES - DEBT SERVICE FUND

For the year ended December 31, 2001

Revenues:		\$	-
Expenditures:			
Principal retirement			7,000
Interest expenses			3,141
Fees			37
Total expenditures			<u>10,178</u>
Excess (deficit) revenues over expenditures			<u>(10,178)</u>
Other financing sources (uses):			
Operating transfer in			<u>16,000</u>
Total other financing sources (uses)			<u>16,000</u>
Excess (deficit) revenues and other sources over expenditures and other uses			5,822
Fund balance, beginning			<u>476</u>
Fund balance, ending		\$	<u><u>6,298</u></u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - DEBT SERVICE FUND - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:	\$ -	\$ -	\$ -
Expenditures:			
Principal retirement	7,000	7,000	-
Interest expenses	3,550	3,141	409
Fees	-	37	(37)
Total expenditures	<u>10,550</u>	<u>10,178</u>	<u>372</u>
Excess (deficit) revenues over expenditures	<u>(10,550)</u>	<u>(10,178)</u>	<u>(372)</u>
Other financing sources (uses):			
Operating transfer in	<u>10,550</u>	<u>16,000</u>	<u>5,450</u>
Total other financing sources (uses)	<u>10,550</u>	<u>16,000</u>	<u>5,450</u>
Excess (deficit) revenues and other sources over expenditures and other uses	-	26,178	26,178
Fund balance, beginning	<u>476</u>	<u>476</u>	-
Fund balance, ending	<u>\$ 476</u>	<u>\$ 26,654</u>	<u>\$ 26,178</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF GENERAL FIXED ASSETS  
December 31, 2001

General fixed assets:

Land	\$ 21,750
Building	220,211
	<hr/>
Total general fixed assets	<u>\$ 241,961</u>

Investment in general fixed assets:

General fund revenues	\$ 166,961
Certificates of Indebtedness Series 1998	75,000
	<hr/>
Total investment in general fixed assets	<u>\$ 241,961</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

Year ended December 31, 2001

	Land	Building	Total
General fixed assets January 1, 2001	\$ 21,750	\$ 220,211	\$ 241,961
Deductions:	-	-	-
Additions:	-	-	-
General fixed assets December 31, 2001	<u>\$ 21,750</u>	<u>\$ 220,211</u>	<u>\$ 241,961</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF GENERAL LONG-TERM DEBT  
December 31, 2001

	Certificates of Indebtedness Series, 1998
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT	
Amount available in debt service funds for debt retirement	\$ 6,298
Amount to be provided from: Ad valorem taxes	<u>47,702</u>
Total available and to be provided	<u>\$ 54,000</u>
GENERAL LONG-TERM DEBT PAYABLE	
Certificates Payable	<u>\$ 54,000</u>
Total general long-term debt	<u>\$ 54,000</u>

See accountant's compilation report and accompanying notes.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

The accounting and reporting policies of the Lafourche Parish Fire Protection District No. 4 (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 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 recorded 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 upon net income determination. The following are the Governmental funds of the District:

General Fund - The General 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.

Debt Service Fund - Debt service fund is used to account for the accumulation of resources and the payment of general long-term principal, interest and related costs.

c. General fixed assets and long-term liabilities:

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

c. General fixed assets and long-term liabilities: - Continued

Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Property, plant and equipment used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All property, plant and equipment are valued at historical cost. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental fund.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

d. Basis of Accounting:

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

All Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the insurance rebate are considered "measurable" at the time of availability since the timing of their collection coincides with the timing of the expenditures to be paid. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

d. Basis of Accounting: - Continued

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

e. Operating Budgetary Data:

The District's procedures in establishing the budgetary data for the financial statements required by the Louisiana Revised Statutes 39:1303 are as follows:

- A proposed budget is submitted by the Chief Executive Officer to the Board no later than fifteen days prior to the beginning of each year.
- After completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board and recorded in the minutes of the District. The board, as allowed by state law, does not obtain public participation in the budget process.
- Budget amendments require the approval of the Board.
- All budgetary appropriations lapse at the end of each year.
- A budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board.

f. Vacation and Sick Leave:

The District has no full-time employees. There is no accumulated unpaid vacation at December 31, 2001.

The District does not have a sick leave policy.

g. Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

h. Total Column on Combined Statements - Overview:

The total column on the combined statements - overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, 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.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 2001

NOTE 2 - CASH AND INVESTMENTS -

State laws authorize the Lafourche Parish Fire Protection District No. 4 to invest in the following:

Direct U. S. Treasury obligations.

Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the U. S.

Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by U. S. Government instrumentalities, which are federally sponsored.

Direct security repurchase agreements of any federal book entry only securities enumerated in above paragraphs.

Time certificates of deposit of state banks organized under the laws of Louisiana, or national banks having their principal offices in the state of Louisiana.

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 U. S. government or its agencies.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC/FSLIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the state of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the accounts of the political subdivision.

The District's cash at December 31, 2001, is not in excess of the FDIC insurance:

Cash held by bank	\$ <u>46,089</u>
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NOTE 3 - PROPERTY TAXES -

Property taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission as percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 2001

NOTE 3 - PROPERTY TAXES - Continued

amount of the taxes. The tax rate for collections during the year ended December 31, 2001 was 8.45 mills on property within Fire Protection District No. 4 for the purpose of fire protection within the District and payment of respective debt.

NOTE 4 - GENERAL FIXED ASSETS -

A summary of changes in general fixed assets follows:

	Balance January 1, 2001	Additions (Deletions) 2001	Balance December 31, 2001
Land	\$ 21,750	\$ -	\$ 21,750
Buildings	220,211	-	220,211
Total	<u>\$ 241,961</u>	<u>\$ -</u>	<u>\$ 241,961</u>

NOTE 5 - COMPENSATION OF BOARD MEMBERS

The District did not pay per diem to any of its Board Members during the year ended December 31, 2001.

NOTE 6 - CHANGES IN LONG-TERM DEBT

Certificates of Indebtedness payable at December 31, 2001, comprised of the following individual issue:

Certificates of Indebtedness, Series 1998

\$75,000 Certificates of Indebtedness due in annual installments of \$7,000 to \$10,000 through March 1, 2007; interest rate of 5.463 percent. (This issue is secured as to payment by ad valorem taxes assessed on all property and improvements in the Lafourche Parish Fire Protection District No. 4.)

\$ 54,000

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 2001

NOTE 6 - CHANGES IN LONG-TERM DEBT - Continued

The annual requirements to amortize all debt outstanding as of December 31, 2001, including interest payments of \$12,428, are as follows (in thousands of dollars).

Year Ending December 31	Certificates of Indebtedness
2002	11
2003	10
2004	11
2005	10
2005-2007	21
	<u>\$ 63</u>

NOTE 7 - FUNDS OVER/UNDER BUDGET

During the year ended December 31, 2001, actual operating revenue in the General Fund were 5.23% under budget and expenditures were 12.5% over budgeted amounts.

NOTE 8 - FLOW OF FUNDS - RESTRICTIONS ON USE

(A) General Fund -

General Fund balance designated for year 2002 payments of principal and interest on District debt.

(B) Debt Service Fund -

Funds are designated for future payments of principal and interest on District debt.

NOTE 9 - COOPERATIVE AGREEMENT

On May 19, 1999, The District contracted with the Thibodaux Volunteer Fire Department. The contract is for a period of ten years. Under the terms of the cooperative agreement the Thibodaux Volunteer Fire Department pays for the operating and maintenance expenses of the fire fighting equipment and building housing the fire trucks and equipment of the District.

As per the cooperative agreement, millage amounts and fire insurance rebates collected by the District in excess of the required indebtedness payments and agreed upon expenditures are to be contributed to the Thibodaux Volunteer Fire Department. During the year ended December 31, 2001, \$6,342 was contributed to the Thibodaux Volunteer Fire Department.

# *Ann T. Hebert*

Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, Louisiana

(985) 446-0994

## LETTER OF FINDINGS

For the Current Year Ended December 31, 2001

February 7, 2002

### Budget

#### 2001-1 Finding

As required by the Louisiana Revised Statutes 39:1303, the Board is required to amend the budget when revenues or expenditures are more than five percent under (in regards to revenues) or five percent over (in regards to expenditures) in comparison to the budget.

Revenue in the General Fund were 5.23% under budget and expenditures were 12.5% over budgeted amount.

#### Recommendation

Board should compare actual revenue and expenditures periodically throughout the year and make approved amendments to budget as required.

### Summary of prior year findings

The findings from the Independent Accountant's Letter of Findings for the Year Ending December 31, 2000 was as follows:

### Budget

#### 2000-1 Finding

As required by the Louisiana Revised Statutes 39:1303, the Board is required to amend the budget when revenues or expenditures are more than five percent under (in regards to revenues) or five percent over (in regards to expenditures) in comparison to the budget.

Not resolved at December 31, 2001.

**Affidavit and Revenue Certification**

Lafourche Parish Fire Protection District # 4 - Entity name

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Lafourche Parish

Thibodaux, Louisiana

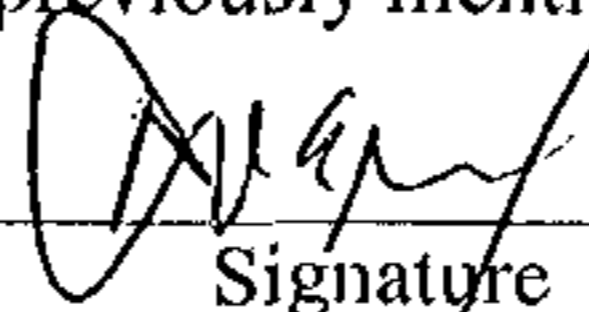
**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

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)(1)(c)(i).


\*\*\*\*\*

Personally came and appeared before the undersigned authority, David Boudreaux, (name) who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Lafourche Parish Fire Protection District # 4 (entity name) as of December 31, 2001, and the results of operations for the year ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, David Boudreaux, (name) who duly sworn, deposes and says that the Lafourche Parish Fire Protection District # 4 (entity name) received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 2001, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
\_\_\_\_\_  
Signature

Sworn to and subscribed before me, this 28<sup>th</sup> day of February, 20 02.

  
\_\_\_\_\_  
NOTARY PUBLIC

\*\*\*\*\*

Officer Name	<u>David Boudreaux</u>
Title	<u>Secretary / Treasurer</u>
Address	<u>804 Edgewood Dr.</u>
	<u>Thibodaux, LA 70301</u>
Telephone No.	<u>(985) 447-2969</u>