

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

9143

Noted/Date: PARISH Pine DISTRICT
Dec. 18, Louisiana
RECEIVED
DEC 20 2018

**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 Office of 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)(a)(ii).

Personally came and appeared before the undersigned authority, Paul Henry (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the PARISH Parish PINE P.I.D. District as of June 30, 1998, 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, Paul Henry (name), who, duly sworn, deposes and says that PARISH Parish PINE P.I.D. District received \$50,000 or less in revenues and other sources for the fiscal year ending June 30, 1998, and accordingly, is not required to have an audit for the preciously mentioned fiscal year end.

Paul Henry
Signature

Sworn to and subscribed before me this 18 day of December, 1998

NOTARY PUBLIC

Office Paul Henry
Address 935 Hwy 18
Coumadilla La 70112
Telephone No. 337-887-4965

9143

OFFICE OF THE
COMMISSIONER OF
REVENUE AND TAXATION

**NATCHITOCHEES PARISH
FIRE PROTECTION DISTRICT NO. 11**

**FINANCIAL REPORT
JUNE 30, 1976**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 - OCT. 05, 1996

Johnson, Thomas & Cunningham

Chartered Public Accountants

John H. Johnson, Jr. C.P.A., 100 Highway 109, Bogalusa, Louisiana

Thomas H. Thomas, C.P.A., 100 Highway 109, Bogalusa, Louisiana

Wayne B. Cunningham, C.P.A., 100 Highway 109, Bogalusa, Louisiana

PO Box 1000, Bogalusa, Louisiana

Telephone: 337-335-7527

Telex: 335500 JTB

Te. 33661, 33662, 33663

INDEPENDENT ACCOUNTANT'S REPORT

Board of Commissioners
Natchitoches Parish Fire Protection
District No. 10
Pondexter, LA 71066

We have compiled the accompanying balance sheet of the Natchitoches Parish Fire Protection District No. 10, Pondexter, Louisiana, a component unit of the Natchitoches Parish Police Jury as of June 30, 1986, and the related Statement of Revenues, Expenditures and Changes in Fund Balance for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

Johnson, Thomas & Cunningham, CPAs
Johnson, Thomas & Cunningham, CPAs, s/c

August 21, 1986
Natchitoches, Louisiana

Manchester Parish
Fire Protection District No. 10

Statement of Revenues, Expenditures and Changes in Fund Balance-
General Fund
Year Ended June 30, 1996

	<u>6-30-96</u>	<u>6-30-95</u>
REVENUES:		
Taxes	\$13,615	\$13,639
Other Revenues	1,282	1,329
Total Revenues	\$14,897	\$14,968
EXPENDITURES:		
General Government	\$ 6,426	\$ 7,268
Public Safety	2,394	744
Debt Service	8,277	8,125
Total Expenditures	\$17,097	\$16,137
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,170)	\$ (8,609)
Fund Balance-		
Beginning of Year	1,888	10,493
End of Year	\$ (6,801)	\$ (8,288)

See notes to financial statements.

Municipality of
Fire Protection District No. 10

Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
General Fund
Year Ended June 30, 1996

	General Fund			Total Municipality Only 6-30-95
	Budget	Actual	Variance- Favorable (Unfavorable)	
REVENUES:				
Taxes	\$11,800	\$11,675	\$ -125	\$11,675
Other Revenues	1,200	1,287	87	1,374
Total Revenues	\$13,000	\$12,962	\$ -338	\$13,049
EXPENDITURES:				
General Government	\$ 7,585	\$ 6,626	\$1,159	\$ 7,568
Public Safety	2,508	2,694	186	744
Debt Service	8,518	8,277	241	8,125
Total Expenditures	\$18,611	\$17,607	\$1,004	\$16,437
Excess (Deficiency) of Revenues Over Expenditures	\$ (4,480)	\$ (2,179)	\$2,224	\$ (1,469)
Fund Balance-Beginning of Year	8,580	8,580	0	18,449
Fund Balance-End of Year	\$ 4,099	\$ 6,401	\$2,224	\$ 6,980

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Neatchitoches Parish
Fire Protection District No. 10

Notes to Financial Statements
June 30, 1996

1. The Reporting Entity:

Fire Protection District No. 10, of Neatchitoches Parish, Louisiana, was created in June 1967, by ordinance of the Neatchitoches Parish Police Jury. The District is charged with providing fire protection for the citizens of District No. 10 of Neatchitoches Parish.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental accounting and financial reporting standards. The codifications and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

Fire Protection District No. 10, of Neatchitoches Parish prepares its financial statements in accordance with the standards established by the GASB. GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity to be the Neatchitoches Parish Police Jury. The accompanying statements present only transactions of the Fire District No. 10, of Neatchitoches Parish, a component unit of the Neatchitoches Parish Police Jury.

2. Summary of Significant Accounting Policies:

The accounting and reporting policies of Neatchitoches Parish Fire Protection District No. 10 conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Governmental Audit Guide.

The following is a summary of certain significant accounting policies and practices:

Fund Accounting:

The accounts of the Neatchitoches Parish Fire Protection District No. 10 are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund or account groups are accounted for with a separate set of self-

Manhasseton Parish
Fire Protection District No. 10

Notes to Financial Statements
June 30, 1996

balancing accounts that comprise its assets, liabilities, revenues and expenditures. Resources are allocated to the fund or account groups based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund and account groups presented in this report are as follows:

Governmental Fund-

General Fund-The General Fund is the general operating fund of the District. It is used to account for all financial resources of the District.

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 funds 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.

Fixed assets used in the governmental fund operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. These assets are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

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 funds.

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

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 measurement made, regardless of the measurement focus applied.

Matchless Parish
Fire Protection District No. 10

Notes to Financial Statements
June 30, 1996

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. All voluntary taxes are recognized in the year billed. Most other revenues are recognized when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchase of various supplies are recognized as expenditures at the time purchased.

Budgets

An annual operating budget is adopted for the General Fund. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the beginning of each fiscal year, the Treasurer prepares a proposed budget and submits it to the Board of Commissioners.
2. The Board of Commissioners approves the budget, or amends it as necessary.
3. The approved budget is held open for public inspection.
4. Budget appropriations lapse at the end of each year.

Encumbrances

The Matchless Parish Fire Protection District No. 10, does not employ the use of "encumbrance" accounting.

Total Columns on Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "Monocashless Only" to indicate that they are presented only to facilitate financial analysis.

Matchitoches Parish
Fire Protection District No. 18

Notes to Financial Statements
June 30, 1996

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 June or July and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenue from ad valorem taxes are recognized as revenue when billed.

The Matchitoches Parish Sheriff's Office bills and collects property taxes using the assessed values determined by the Tax Assessor of Matchitoches Parish.

For the year ended June 30, 1996, taxes of 18 mills were levied on property with a taxable value of \$1,425,800. For the year ended June 30, 1995, taxes were levied on property with a taxable value of \$1,385,700.

Total taxes levied were \$14,005 of which \$13,005 is shown as revenue as of June 30, 1996, after adjustments were made to the tax rolls. For the year ended June 30, 1995, total taxes levied were \$14,350.

4. *Changes in General Fixed Assets:*

A summary of changes in general fixed assets is shown in the account group section of this report.

5. *Cash and Investments:*

All of the District's cash is held in a checking account at a local bank. At June 30, 1996, the District's cash totaled \$3,822, and was insured entirely by FDIC insurance.

The District's cash is categorized below to give an indication of the level of risk assumed by the District at June 30, 1996. Category 1 includes cash held by the District which is insured and held in the District's name. Category 2 would include cash and investments held in the District's name which is uninsured. Category 3 would include cash held by a trustee or other third party not in the District's name and uninsured and unregistered.

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

To account for unamortized principal amounts on general long-term obligations expected to be financed from governmental-type funds. Payment of maturing debt obligations, including interest, is accounted for in the general fund.

Natchitoches Parish
Fire Protection District No. 10
Financial Report
June 30, 1996

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Northbrook Parish
Fire Protection District No. 10

Notes to Financial Statements
June 30, 1996

	Category <u>1.</u>	Category <u>2.</u>	Category <u>3.</u>
Cash			
Checking Account	\$2,822	\$0	\$0

6. Pending Litigation:

There are no civil suits seeking damages against the District outstanding at June 30, 1996.

7. Related Party Transactions:

The District had no related party transactions for the year ended June 30, 1996.

8. Compensation Paid to Board Members:

The members of the Board of Commissioners of the District received compensation for their services as follows:

	6-30-95	6-30-96
Ned Henry, Chairman	\$ 360	\$ 360
Hubby Garland	320	360
Michael Hillman	300	360
Terry Garland	360	360
Osair Jackson	360	360
Dennis Winn	360	360
Don Lee Nelson	360	360
Total	\$2,420	\$2,460

Methuen Parish
Fire Protection District No. 10

Statement of Changes in General Long-Term Debt
Year Ended June 30, 1996

	Balance 7-1-95	Debt Service Operations	Long-Term Debt Retired	Balance 6-30-96
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT				
Amount available for debt retirement	\$ 8,980	\$(2,179)	\$ 0	\$6,801
Amount to be provided for retirement of long-term debt from:				
Excess annual revenues	4,888	0	(4,742)	1,146
Total available and to be provided	<u>\$13,868</u>	<u>\$(2,179)</u>	<u>\$(4,742)</u>	<u>\$6,947</u>
GENERAL LONG-TERM DEBT PAYABLE				
Notes Payable	\$13,908	\$(2,179)	\$(4,821)	\$6,908

See notes to financial statements.

Metairie Parish
Fire Protection District No. 10
General Long-Term Debt Account Group
Statement of General Long-Term Debt
June 30, 1986

	<u>1986</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT	\$2,042
Amount Available in general fund for debt service	\$6,801
Amount to be Provided from current annual revenues	<u> 249</u>
Total	\$7,042

See notes to financial statements.

Washkiesche Parish
 Fire Protection District No. 10
 General Fixed Assets Account Group
 Statement of Changes in General Fixed Assets
 Year Ended June 30, 1995

	Balance 7-1-95	Additions	Deletions	Balance 6-30-96
GENERAL FIXED ASSETS:				
Buildings	\$20,050	\$ 0	0	\$20,050
Equipment	4,923	1,814	0	6,737
Fire Truck	53,018	0	0	53,018
Total General Fixed Assets	\$77,991	\$1,814	0	\$81,807
 Investment in General Fixed Assets	 \$79,885	 \$1,824	 0	 \$81,811

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in the General Fund Operations.

Mantoloking Parish
Fire Protection District No. 10

General Fund
Schedule of Expenditures-Budget (GAAP Basis) and Actual
Year Ended June 30, 1996

	Budget	Actual	Variance- Favorable (Unfavorable)	Total Miscellaneous (Only 6-30-95)
EXPENSES:				
General Government:				
Insurance	\$ 4,750	\$ 3,166	\$ 1,584	\$ 3,166
Office Expense	0	80	(80)	7
Legal & Accounting	0	2,460	0	2,487
Per Diem	2,490	0	0	2,430
Telephones & Utilities	375	330	(45)	480
Total General Government	\$ 7,585	\$ 6,426	\$ 1,159	\$ 7,568
Public Safety:				
Maintenance & Supplies	\$ 2,500	\$ 560	\$ 1,940	\$ 744
Capital Expenditures	0	1,834	(1,834)	0
Total Public Safety	\$ 2,500	\$ 2,394	\$ 106	\$ 744
Debt Service:				
Principal Retirement	\$ 6,921	\$ 6,921	\$ 0	\$ 6,283
Interest	392	1,230	41	1,832
Total Debt Service	\$ 7,313	\$ 8,151	\$ 41	\$ 8,115
Total Expenditures	\$18,403	\$17,071	\$1,332	\$16,437

See notes to financial statements.

GENERAL FUND

To account for all financial resources of the Fire Protection District, except for those required to be accounted for in the Account Groups.

FINANCIAL STATEMENTS OF THE INDIVIDUAL FUND
AND ACCOUNT CHIEFS

Natchitoches Parish
Fire Protection District No. 10

Notes to Financial Statements
June 30, 1996

9. Long-term Debt:

During the year ended June 30, 1989, the District purchased a fire truck at a cost of \$53,000. This purchase was financed primarily from a loan from a local bank for \$52,000 at an interest rate of 10%. The remaining obligation of \$8,319 represents the final installment of principal and interest and is due in February of 1997.

A summary of changes in general long-term debt is shown in the account group section of this report.