

Waukegan Parish
Fire Protection District No. 4

Notes to Financial Statements
December 31, 1996

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. As December 31, 1996, the District's cash totaled \$25,656, 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 December 31, 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 not insured and unregistered.

| | Category 1 | Category 2 | Category 3 |
|------------------|---------------|---------------|---------------|
| Cash: | | | |
| Checking Account | \$14,953 | 50 | 50 |
| H-F-A Account | 10,703 | 0 | 0 |
| Total Cash | \$25,656 | 50 | 50 |

6. **Pending Litigation:**

There were no civil suits seeking damages against the District outstanding at December 31, 1996.

7. **Related Party Transactions:**

The District had no related party transactions for the year ended December 31, 1996.

8. **Compensation Paid to Board Members:**

The members of the Board of Commissioners of the District receive no compensation for their services.

9. **General Fixed Assets:**

Changes in general fixed assets were as follows:

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Bureau of Fire
Protection
New Orleans, Louisiana
70112-1001

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**NATCHITOCHEUS PARISH
FIRE PROTECTION DISTRICT NO. 2**

**FINANCIAL REPORT
December 31, 1980**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, critics and other appropriate parish 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 1/21/81

Metropolitan Police
Fire Protection District No. 4
Financial Report
December 31, 1998

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Johnson, Thomas & Cunningham

Chartered Accountants

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To the Board of Commissioners of the
Mandeville Parish Fire District No. 4

We have compiled the accompanying component unit financial statements of the Mandeville Parish Fire District No. 4, a component unit of the Mandeville Parish Police Jury, as of December 31, 1996 and the year then ended, in accordance with Statements on Standards for Accounting and Review Services 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 responsibility of the District's 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, C.P.A.s
Johnson, Thomas & Cunningham, C.P.A.s

May 13, 1997

Mandeville, LA 70457

COMPONENT LIMITED FINANCIAL STATEMENTS
(COMPONENT STATEMENTS - INTERVIEW)

**Madisonville Parish
Fire Protection District No. 4**

**Combined Balance Sheet
Fund Type and Account Groups
December 31, 1996**

| | Governmental Fund Type General Fund | Assigned Group General Fixed Assets | Total (Discretionary Only) |
|--|--|--|----------------------------------|
| Assets | | | |
| Cash | \$22,597 | \$ 0 | \$ 22,597 |
| Property Taxes Receivable | 23,887 | 0 | 23,887 |
| Building, Trucks & Equipment |0 | 164,795 | 164,795 |
| Total Assets | \$46,484 | \$164,795 | \$211,279 |
| Liabilities & Fund Equity | | | |
| Liabilities | | | |
| Accounts Payable | \$.....0 | \$.....0 | \$.....0 |
| Total Liabilities | \$.....0 | \$.....0 | \$.....0 |
| Fund Equity | | | |
| Unreserved Fund Balance | \$46,484 | \$ 0 | \$ 46,484 |
| Investment in General Fixed Assets |0 | 164,795 | 164,795 |
| Total Fund Equity | \$46,484 | \$164,795 | \$211,279 |
| Total Liabilities & Fund Equity | \$46,484 | \$164,795 | \$211,279 |

See accountant's compilation report.

Municipality of Parke
Fire Protection District No. 4

Statement of Revenue, Expenditures and Changes in Fund Balance-
Budget (LRAP Basis) and Actual
General Fund
Year Ended December 31, 1996

| | Budget | Actual | Variance- Favorable (Unfavorable) |
|--|-----------------|-----------------|---|
| REVENUES | | | |
| Taxes | \$21,500 | \$19,818 | \$1,682 |
| Intergovernmental | 3,500 | 3,213 | 287 |
| Other | 1,500 | 1,918 | (418) |
| Total Revenues | \$26,500 | \$24,949 | \$1,551 |
| EXPENDITURES | | | |
| Public Safety | \$12,000 | \$10,411 | \$ 1,589 |
| Capital Expenditures | 12,500 | 9,282 | 3,218 |
| Total Expenditures | \$24,500 | \$19,693 | \$ 4,807 |
| Excess (Deficiency) of Revenues Over Expenditures | \$ 2,000 | \$ 3,256 | \$ 1,256 |
| Fund Balance- Beginning of Year | 42,682 | 42,682 | 0 |
| Fund Balance- End of Year | \$44,682 | \$45,938 | \$ 1,256 |

See accountant's compilation report.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish
Fire Protection District No. 4

Notes to Financial Statements
December 31, 1996

1. The Reporting Entity

Fire Protection District No. 4, of Natchitoches Parish, Louisiana, was created in June 1982, by ordinance of the Natchitoches Parish Police Jury. The District is charged with providing fire protection for the citizens of District No. 4 of Natchitoches 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 codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

Fire Protection District No. 4, of Natchitoches 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 Natchitoches Parish Police Jury. The accompanying statements present only transactions of the Fire District No. 4, of Natchitoches Parish, a component unit of the Natchitoches Parish Police Jury.

2. Summary of Significant Accounting Policies

The accounting and reporting policies of Natchitoches Parish Fire Protection District No. 4 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 policies 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 Natchitoches Parish Fire Protection District No. 4 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-balancing accounts that comprise its assets, liabilities, revenues and expenditures. Revenues 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:

4. Determine whether any of those employees included in the listing obtained from management in spreadsheet procedures (13) were also included on the listing obtained from management in spreadsheet procedures (2) as immediate family members.

Not applicable.

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of the District. It was adopted by a unanimous decision.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

ACCOUNTING AND REPORTING

8. Randomly select 25 disbursements made during the period under examination and:
 - (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the twenty-five selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

Each disbursement appeared to be coded correctly.

- (c) determine whether payments received approval from proper authorities;

Inspection of supporting documentation showed written approval. In addition, necessary entries were disallowed and approved in the minutes.

OBJECTIVES

9. Examine evidence, including that agencies for meetings recorded in the minute book were posted or scheduled as required by OMA MN 45.1 through 45.17 (the open meeting law)

Hatchincheson Parish
Fire Protection District No. 4

Notes to Financial Statements
December 31, 1996

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 Hatchincheson Parish Fire Protection District No. 4, does not employ the use of "encumbrance" accounting.

Total Column on Combined Statements - Overview:

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

3. Ad Valorem Taxes:

All 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. Delinquent taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are recognized as revenues when billed.

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

Taxes of \$4.69 mills were levied on property with a taxable value of \$2,714,283 for the year ended December 31, 1996.

Total taxes levied were \$25,987 for 1996 of which \$2,656 was shown as revenue as of December 31, 1996, after adjustments were made to the tax roll.

Northbrook Park
Fire Protection District No. 4Notes to Financial Statements
December 31, 1985

| | Balance 12-31-85 | Additions | Deletions | Balance 12-31-86 |
|------------------------------|---------------------|-----------|-----------|---------------------|
| GENERAL FIXED ASSETS: | | | | |
| Building, Trucks & Equipment | \$155,513 | \$9,282 | \$0 | \$164,795 |

Chartered Accountants, P.C.A., St. Agapostol's Corporation
Chartered Accountants, P.C.A., St. Agapostol's Corporation
Chartered Accountants, P.C.A., St. Agapostol's Corporation

1000 Canal Street
Batouche, New Orleans, Louisiana
70112-3999
TELEPHONE 525-1111

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREEMENT ON PROCEDURES**

To the Board of Commissioners of the
Natchitoches Parish Vice District No. 4

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Natchitoches Parish Vice Protection District and the Legislative Auditor, State of Louisiana, solely to avoid the issues in evaluation management's assertions about the Natchitoches Parish Vice District No. 4's compliance with certain laws and regulations during the year ended June 30, 1996 included in the accompanying Louisiana Alternative Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$1,000, or public works exceeding \$10,000, and determine whether such purchases were made in accordance with LSA-RS 48:2101-2210 (the public bid law).

There were no capital expenditures exceeding the above dollar amounts.

LIST OF ITEMS FOR PUBLIC INFORMATION AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1100-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the correct information.

3. Obtain from management a listing of all employees paid during the period under review herein.

Not applicable.

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

IIIIII

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or any other indebtedness which have not been approved by the State Bond Commission.

We inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds or other indebtedness which had not been approved by the State Bond Commission.

ADVANCES AND BUSINESS

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

Not applicable.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Metairie Parish Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Thomas R. Cunningham, CPA
 Thomas R. Cunningham, CPA

May 14, 1993
 Metairie, Louisiana

Metropolitan Police
Fire Protection District No. 4

Notes to Financial Statements
December 31, 1996

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 refers to the timing of the measurement made, regardless of the measurement focus applied.

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as not current assets. Ad valorem taxes are recognized in the years 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.