

FIRE FIGHTER FIRE PROTECTION DISTRICT
Fire Station, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Fire Fighter Fire Protection District (District) was created by and in accordance with provisions of Part I, Chapter 7, Title 40 of the Louisiana Revised Statutes of 1950 for the purpose of fire protection in its designated Evangeline Parish area.

The District is a component unit of the Evangeline Parish Police Jury, the primary government. The board members of the District are appointed by the Evangeline Parish Police Jury.

The District serves approximately 470 households and has no employees. All individuals are volunteers.

A. Basis of Presentation

The accompanying general purpose financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

For financial reporting purposes, these general purpose financial statements includes all funds and activities that are controlled by the District as an independent political subdivision of the State of Louisiana. Although legally separate from the Evangeline Parish Police Jury, the Evangeline Parish Police Jury appoints the board of directors and has the ability to impose its will on the District and, therefore, it is considered to be a component unit of the Evangeline Parish Police Jury (primary government), the financial reporting entity.

C. Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District operates with two funds and one broad fund category as follows:

FINE PRAIRIE FIRE PROTECTION DISTRICT
FINE PRAIRIE, LOUISIANA.

AFFIDAVIT

Personally seen and appeared before the undersigned authority, Mark Lee, who, duly sworn, deposes and says that the financial statements herewith gives present fairly the financial position of the Fine Prairie Fire Protection District as of December 31, 1995, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Mark Lee, who duly sworn, deposes and says that the Fine Prairie Fire Protection District received \$100,000 or less in revenues and other sources for the fiscal year ending December 31, 1995 and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Signature

Sworn to and subscribed before, this 25th day of October, 1996.


CATHERINE L. SMITH
NOTARY PUBLIC

Officer MARK LEE JR.
Address P.O. Box 725
Fine Prairie, LA 70076
Telephone
No. 337-363-2127

ANNUAL FINANCIAL STATEMENTS

Office of Legislative Auditor
1800 North Third
P.O. Office Box 94187
Baton Rouge, Louisiana 70804-9417

Attention: Mr. Dorothy Miller

Dear Mr. Miller:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Pine Prairie Fire Protection District as of and for the year ending December 31, 1995. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


Auditor

Enclosure

Response:

In the future, every effort will be made by the District and the accountants to meet the requirements.

Requirement to Adopt Budget

Finding:

The District did not adopt a General Fund budget for the fiscal year ended December 31, 1993 in accordance with state statute RS:19:1301-04.

Recommendation:

The District should adopt a General Fund budget as required by state statute.

Response:

The District will adopt an annual operating budget as required by state statute.

This report is intended for the information of the Board of Directors and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolar, Frederick & Rainey

A Corporation of Certified Public Accountants

5116 Florin, Louisiana
September 5, 1994

COMPLIANCE

FIRE FIGHTER PINK PROTECTION DISTRICT
Fire Station, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to retire the certificates of indebtedness as of December 31, 1995, including interest payments of \$24,386 are as follows:

December 31.	Principal	Interest	Total
1996	\$ 10,800	\$ 3,738	\$ 14,538
1997	10,800	5,135	15,935
1998	10,800	6,468	17,268
1999	13,800	7,881	21,681
2000-2003	<u>60,800</u>	<u>8,386</u>	<u>69,186</u>
	<u>\$105,000</u>	<u>\$24,386</u>	<u>\$129,386</u>

FIRE FIGHTER PENSION PROTECTION DISTRICT
Fire Fighters, Louisiana

Notes to Financial Statements (Continued)

(9) Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/2020	Additions	Retirements	Balance 12/31/2021
Land	\$ 3,342	\$ -	\$ -	\$ 3,342
Buildings and improvements	183,867	1,623	-	185,490
Equipment	<u>126,880</u>	<u>8,795</u>	<u>-</u>	<u>135,675</u>
Total general fixed assets	<u>\$314,089</u>	<u>\$10,418</u>	<u>\$ -</u>	<u>\$324,507</u>

(10) Changes in General Long-Term Debt

General long-term debt at December 31, 1995 is comprised of the following:

\$125,000 Certificates of Indebtedness, Series 1995, dated March 1, 1994, due in annual installments of \$10,000 through March 1, 1995, interest at 5.75 percent, secured by an irrevocable pledge and dedication of funds derived from the levy and collection of a special tax of 5.75 mills	<u>\$125,000</u>
Balance of certificates of indebtedness at January 1, 1995	\$115,000
Deductions:	<u>10,000</u>
Balance of certificates of indebtedness at December 31, 1995	<u>\$105,000</u>

FIRE PRAIRES FIRE PROTECTION DISTRICT
Fire Prairie, Louisiana

NOTES TO Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

Deposit balances (bank balances) at 1995 of \$28,047 were secured in total by Federal deposit insurance.

(7) Litigation

As December 31, 1995, there is no litigation pending against the District.

(8) ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year.

The taxes are collected and remitted to the District by the Evangeline Parish Sheriff's office.

For the years ended December 31, 1995 and 1994, taxes of 0.85 mills were levied on property with assessed valuations totaling \$438,843 and \$529,427 for 1995 and 1994, respectively.

Total taxes levied in 1995 and 1994 were \$35,387 and \$45,068, respectively. Taxes receivable were \$22,484 and \$48,441 at December 31, 1995 and 1994, respectively.

(9) Board Members' Compensation

No per diem or other compensation is paid to board members of the District.

FIRE PRAIRIE FIRE PROTECTION DISTRICT
Fire Prairie, Louisiana

Notes to Financial Statements (Continued)

Governmental Funds

General Fund

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

Capital Projects Fund

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The Capital Projects Fund was closed during the fiscal year ended December 31, 1995.

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. Revenues are recognized when they become measurable and available as per current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgets

A budget for the General Fund for the year ended December 31, 1995 was not adopted in accordance with LSA-R.S. 79:1361, cited as the "Louisiana Local Government Budget Act."

F. 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.

FUND FINANCIAL STATEMENTS
Five Years to, and since

**Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
 of the Governmental Fund Types
 Years Ended December 31, 1995 and 1994**

	1995		1994		Percentages (2001)	
	General Fund	Capital Expenditures	General Fund	Capital Expenditures	1995	1994
Revenues:						
Int. on loans made	\$ 0	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 0
State revenue sharing	13,000	-	10,100	-	11,084	10,370
Grants received	75,000	-	-	-	11,000	-
Miscellaneous income	5,000	-	100	-	1,470	100
Interest income	0	-	340	0	500	200
Five insurance returns	5,000	-	5,000	-	1,340	5,000
Total revenues	<u>\$ 93,000</u>	<u>\$ -</u>	<u>\$ 20,440</u>	<u>\$ -</u>	<u>\$ 24,724</u>	<u>\$ 26,670</u>
Expenditures:						
Current:						
Fuel	1,000	-	611	-	1,000	611
Repairs and maintenance	73,400	-	4,334	-	11,081	4,334
Utilities	6,000	-	1,000	-	4,388	1,000
Telephone services	7,500	-	-	-	1,000	-
Office expenses	100	-	500	-	400	500
Supplies	7,800	-	14,000	-	2,600	14,000
Insurance	11,800	-	8,000	-	71,800	10,400
Advertising	100	-	70	-	100	70
Miscellaneous fees	1,500	-	500	-	1,500	500
Rent	0	-	-	-	0	-
Assessor deductions	1,700	-	1,400	-	1,700	1,400
Water charges	0	-	0	-	0	0
Capital outlay	11,400	-	30,400	-	71,400	30,400
Other services	-	-	-	-	-	-
Miscellaneous (refunded)	10,000	-	10,000	-	10,000	10,000
Interest	0	-	0	-	0	0
Total expenditures	<u>\$ 120,200</u>	<u>\$ -</u>	<u>\$ 65,015</u>	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 65,015</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 73,800</u>	<u>\$ -</u>	<u>\$ 15,425</u>	<u>\$ -</u>	<u>\$ 4,724</u>	<u>\$ 21,655</u>
Other financing sources (uses):						
Operating transfers in	-	-	8,100	-	-	8,100
Borrowed by long-term debt	-	-	-	-	28,000	28,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>\$ 8,100</u>	<u>\$ -</u>	<u>\$ 28,000</u>	<u>\$ 36,100</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ 73,800</u>	<u>\$ -</u>	<u>\$ 23,525</u>	<u>\$ -</u>	<u>\$ 32,724</u>	<u>\$ 57,755</u>
Fund balance, beginning of year	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund balance, end of year	<u>\$ 73,800</u>	<u>\$ -</u>	<u>\$ 23,525</u>	<u>\$ -</u>	<u>\$ 32,724</u>	<u>\$ 57,755</u>

See accompanying notes and accountant's report.

FILE PROTECT PROTECTION SYSTEMS
FILE PROTECT, LIMITED

CONDENSED BALANCE SHEET - ALL ACCOUNTING PERIOD TYPES AND ACCOUNTS TO-DATE
 December 31, 1993

	Governmental Fund Type (Special Fund)	Business Activity		Totals	
		General Fund (Special)	Special Fund	December 31, 1993	December 31, 1992
ASSETS					
CASH	\$ 8,017	\$ -	\$ -	\$ 8,017	\$ 17,101
Interest bearing deposits	11,480	-	-	11,480	5,480
Receivables:					
All categories less	15,950	-	-	15,950	48,441
State revenue sharing	8,920	-	-	8,920	55,150
Accounts receivable	720	-	-	720	51
Land and improvements	-	1,512	-	1,512	5,181
Net change and improvements	-	185,372	-	185,372	185,372
Equipment	-	744,774	-	744,774	152,490
Amount to be provided for retirement of general long-term debt	-	-	300,000	300,000	300,000
Total assets	102,467	930,658	300,000	1,333,125	624,664
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 764	\$ -	\$ -	\$ 764	\$ 1,777
Accounts receivable	-	-	-	-	2,170
Accounts receivable	-	-	-	-	15,000
Unfunded liability payable	-	-	300,000	300,000	311,000
Special liabilities	764	-	300,000	300,764	311,000
Total liabilities	764	0	300,000	301,764	629,947
Fund Equity					
Fund equity in general fund assets	-	350,688	-	350,688	544,174
Fund balance - unassigned, funds limited	80,680	-	-	80,680	81,680
Total fund equity	80,680	350,688	0	431,368	625,854
Total liabilities and fund equity	102,467	930,658	300,000	1,333,125	624,664

See accompanying notes and ACCOUNTS TO-DATE REPORT.

GENERAL PURPOSE FINANCIAL STATEMENTS

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

ACCOUNTANTS CERTIFIED PUBLIC ACCOUNTANTS

1 Lakeview Drive
1 Maple Street, 2nd
Baton Rouge, Louisiana 70801
New Orleans 70112
Tulsa, Oklahoma 74104
Tampa, Florida 33602
Houston, Texas 77002
Newport News, Virginia 23606
New York, New York 10017
Miami, Florida 33131
Dallas, Texas 75201
Chicago, Illinois 60606
Phoenix, Arizona 85004
San Francisco, California 94104
Denver, Colorado 80202
Portland, Oregon 97204
Seattle, Washington 98101
Boston, Massachusetts 02108
San Diego, California 92101
San Jose, California 95101
San Antonio, Texas 78201
Austin, Texas 78701

MEMO
August 7, 1984 (P) 100

ACCOUNTANT'S REPORT

1984-85 Budget
Amounts as of 10/31
(P) 100 (P) 100

1984-85 Budget
Amounts as of 10/31
(P) 100 (P) 100

1984-85 Budget
Amounts as of 10/31
(P) 100 (P) 100

1984-85 Budget
Amounts as of 10/31
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1984-85 Budget
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1984-85 Budget
Amounts as of 10/31
(P) 100 (P) 100

1984-85 Budget
Amounts as of 10/31
(P) 100 (P) 100

1984-85 Budget
Amounts as of 10/31
(P) 100 (P) 100

To the Board of Directors
Five Prairie Fire Protection District
Five Prairie, Louisiana

We have compiled the accompanying general purpose financial statements of the Five Prairie Fire Protection District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1983, 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 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.

The financial statements for the year ended December 31, 1984, were audited by us and we expressed a qualified opinion on them in our report dated May 25, 1985 due to the omission of a Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual for the General Fund. We have not performed any auditing procedures since that date.

Darnall, Sikes, Kolder, Frederick & Rainey
A Corporation of Certified Public Accountants

Five Prairie, Louisiana
September 3, 1984

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PINE PRAIRIE FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Financial Report

Year Ended December 31, 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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 DEC 24 1991

FIRE PRAIRIE FIRE PROTECTION DISTRICT
Fire Prairie, Louisiana

Notes to Financial Statements (Continued)

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities reported to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

4. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows 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.

13) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

In December 31, 1995 and 1994, the Fire District has cash and interest-bearing deposits (bank balances) totaling \$18,067 and \$23,847 respectively, as follows:

	<u>1995</u>	<u>1994</u>
Demand deposits	\$ 8,421	\$17,821
Time deposits	<u>11,646</u>	<u>5,826</u>
Total	\$20,067	\$23,647