

**BANK FIRE PROTECTION DISTRICT NO. 1**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET COMPAR Basis) AND ACTUAL**  
**ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDING DECEMBER 31, 1996**

	General Fund	
	Budget	Actual
<b>REVENUE:</b>		
Taxes	\$130,000	\$ 136,843
State Revenue Sharing	30,000	30,917
Intergovernmental	14,000	14,153
Interest	2,000	9,414
Franchise Grant	000	-0-
Total Revenues	\$246,000	\$ 291,327
<b>EXPENDITURES:</b>		
Current Operating		
Tuck & Seeling Reinsurance	\$ 12,000	\$ 8,154
Miscellaneous	2,340	2,774
Supplies	1,000	3,034
Salaries and Wages	9,000	11,504
Payroll Taxes	1,000	643
Utilities/Telephone	6,000	6,517
Insurance	20,000	20,244
Per Diem Paid Board Members	1,000	1,740
Legal and Accounting	2,000	2,183
Volunteer Firemen Reimbursement	17,000	14,354
Office Expense	1,200	1,440
Firemen Training	800	1,342
Department Custody	4,000	4,080
Legal Aids	500	685
Principal Payments	30,000	30,000
Interest Payments	17,104	17,184
Pension Expenses		4,340
Capital Outlay	10,000	272,423
Total Expenditures	\$18,000	\$ 527,783
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 28,000</b>	<b>\$ (236,456)</b>
<b>OTHER FINANCING SOURCES:</b>		
Bond Proceeds	\$	\$ 375,000
Sale of Assets		4,000
Total Other Financing Sources	\$ -0-	\$ 379,000
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>		<b>\$ 30,121</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>178,088</b>
<b>FUND BALANCE, END OF YEAR</b>		<b>\$ 208,209</b>

The accompanying notes are an integral part of this statement.

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STATION 10000



FINANCIAL REPORT OF THE  
MAKNOT FIRE PROTECTION DISTRICT NO. 1  
FRANKLIN PARISH, LOUISIANA  
FOR THE YEAR ENDED  
DECEMBER 31, 1966

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, and other appropriate public officials. The report is available for public examination at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk.

Submit Date:                       
1966

**TABLE OF CONTENTS**

	<b>Page No.</b>
<b>INDEPENDENT AUDITORS' REPORT.....</b>	<b>1</b>
<b>COMPONENT UNIT FINANCIAL STATEMENTS:</b> <b>(Combined Statements Overview)</b>	
<b>Balance Sheet.....</b>	<b>3</b>
<b>Statement of Revenues, Expenditures,</b> <b>and Changes in Fund Balance -</b> <b>Budget (GAAP Basis) and Actual.....</b>	<b>3</b>
<b>Notes to Financial Statements.....</b>	<b>4 - 8</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL</b> <b>STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE</b> <b>FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH</b> <b>GOVERNMENT AUDITING STANDARDS.....</b>	<b>9 - 11</b>
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH</b> <b>LAW AND REGULATIONS BASED ON AN AUDIT OF GENERAL</b> <b>PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE</b> <b>WITH GOVERNMENT AUDITING STANDARDS.....</b>	<b>12 - 13</b>

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## INTERIMMENT ACCOUNTS' REPORT

To the Board of Directors  
Mamou Fire Protection District No. 1  
Mamou, Louisiana

I have audited the accompanying general purpose financial statements of Mamou Fire Protection District No. 1, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1986, as listed in the table of contents. These general purpose financial statements are the responsibility of Mamou Fire Protection District No. 1's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and government auditing standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Mamou Fire Protection District No. 1, as of December 31, 1986, and the results of its operations in conformity with generally accepted accounting principles.

*Michael W. Johnson*

Michael W. Johnson  
Certified Public Accountant

Baton Rouge, Louisiana  
May 22, 1987

**FINANCIAL STATEMENT FOR DISTRICT NO. 1  
ALL FUND TYPES AND ACCOUNT GROUPS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>INTERFUNDAL FUND</u>		<u>ACCOUNT GROUPS</u>	
	<u>GENERAL</u>	<u>SEWER, FLOOD</u>	<u>GENERAL</u>	<u>SEWER, FLOOD</u>
	<u>1999</u>	<u>1999</u>	<u>1999-2000</u>	<u>1999</u>
<b>ASSETS</b>				
<b>Assets:</b>				
Cash on Deposit	\$ 10,442	\$	\$	
Certificates of Deposit (481,000)	79,000			
Reserves (100 of Reserve for doubtful accounts)				
of Federal Taxes	129,418			
Lease	3,000			
General Fixed Assets		\$51,429		
Amount to be provided for retirement of participation of indebtedness	-----	-----		\$41,000
<b>TOTAL ASSETS</b>	<b>\$222,860</b>	<b>\$51,429</b>		<b>\$82,000</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 100	\$ -0-	\$ -0-	
Certificates of Indebtedness	-----	-----		\$41,000
<b>Total Liabilities</b>	<b>\$ 100</b>	<b>\$ -0-</b>		<b>\$41,000</b>
<b>Fund Equity:</b>				
Investment in General Fixed Assets	\$ -0-	\$51,429	\$ -0-	
Fund Balance (reserved, Undesignated)	\$222,860	-0-	-0-	
<b>Total Fund Balance</b>	<b>\$222,860</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	
<b>Total Fund Equity</b>	<b>\$222,860</b>	<b>\$51,429</b>	<b>\$ -0-</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$222,860</b>	<b>\$51,429</b>		<b>\$82,000</b>

The accompanying notes are an integral part of this statement.

**MOXCO FIRE PROTECTION DISTRICT NO. 1**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1988**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Moxco Fire Protection District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Moxco Fire Protection District No. 1 of Evangelina Parish was created by the Evangelina Parish Police Jury, as authorized by Louisiana Revised Statutes 33:1781-1802. The Moxco Fire Protection District No. 1 of Evangelina Parish is governed by a five member board of commissioners appointed by the police jury. The district is authorized to construct, maintain, and improve the system of fire protection within the district.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, Management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of the criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within geographic boundaries of the government and is generally available to its citizens. A inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, this report includes all component units of the District.

MANAO FIRE PROTECTION DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

The Manao Fire Protection District No. 1 is a component unit of the Evangelina Parish Police Jury due to the oversight responsibility of the Police Jury and its appointment of the board members of the fire district.

Fund Accounting

The accounts of the Manao Fire Protection District No. 1 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 or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds are grouped in the financial statements as follows:

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.

Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All Governmental Funds are accounted for on spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governments' Fund Operating Statements present increases (revenues and other financing sources) and decreases (expenditures 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.

Fixed assets used in Governmental Fund Type Operations and Infrastructure assets such as roads, etc. (General Fixed Assets) are accounted for in the general Fixed Assets Account Group, rather than in Governmental Funds. No depreciation has been provided on General Fixed Assets.

PARSON FIRE PROTECTION DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

**NOTE C - RETIREMENT SYSTEM**

The employees of the district are covered by social security.

**NOTE D - AD VALOREM TAXES**

Taxes are levied by the District in October and are actually billed by the Evangeline Parish Sheriff's Department in November. Billed taxes become delinquent on December 31. The Sheriff's Department sends out past due notices in early February. In May the Sheriff advertises a sale on all property for which taxes have not been paid and the Sheriff's sale is in June.

For the year ended December 31, 1986 taxes of 8.00 mills were levied on property and were dedicated to Fire Protection.

**NOTE E - COLLATERALIZATION OF CLAIM**

Amount secured by FIDC Insurance	\$83,643
Amount unsecured	<u>-0-</u>
Total Claim	<u>\$83,643</u>

**NOTE F - GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance 1/1/86	Additions	Retirements	Balance 12/31/86
Buildings and Improvements	\$159,485	\$	\$	\$159,485
Equipment	<u>187,822</u>	<u>312,612</u>	<u>53,268</u>	<u>446,829</u>
Total	<u>\$347,307</u>	<u>312,612</u>	<u>53,268</u>	<u>\$606,651</u>

Beginning balances are based on estimated values. Current year additions are based on actual costs.



WAMCO FIRE PROTECTION DISTRICT NO. 1  
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

NOTE G - LONG TERM DEBT

The Fire District issued \$275,000 in Certificates of Indebtedness secured by revenues of the District's Millage Tax. The proceeds were used to purchase 3 fire trucks. Principal payments are due annually on March 1 of each year and interest payments are due semi-annually on March 1 and September 1 of each year through March 1, 2000. Principal payments to maturity are as follows:

1997	\$ 10,000
1998	10,000
1999	10,000
2000	10,000
2001	40,000
2002-2000	<u>175,000</u>
Total	<u>\$245,000</u>

A summary of changes in general long-term debt follows:

	Balance 1/1/96	Additions	Retirements	Balance 12/31/96
Certificates of Indebtedness	\$ 0	\$175,000	\$ 0	\$175,000
Total	\$ 0	\$175,000	\$ 0	\$175,000

NOTE H - BUDGET LAW VIOLATION

The fire district's actual expenditures exceeded budgeted amounts by more than 5% and management did not amend the budget as required by the Budget Law.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Monroe Fire Protection District No. 1  
Monroe, Louisiana

I have audited the general purpose financial statements of Monroe Fire Protection District No. 1, a component unit of the Evangeline Parish Police Jury for the year ended December 31, 1988, and have issued my report thereon dated May 22, 1989.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Monroe Fire Protection District No. 1 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Mason Fire Protection District No. 1, for the year ended December 31, 1980, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

- .Cash receipts
- .Cash disbursements
- .Payroll

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. I noted the following reportable conditions that I believe to be immaterial weaknesses:

Findings:	There is not a proper segregation of duties among personnel.
Causes:	Proper segregation of duties is not possible due to economic and space limitations.
Recommendation:	segregation of duties is not feasible.
Management's Response:	No concur in the finding.

**Finding:** Expenditures of the fire district exceeded budgeted amounts by more than 5% and management did not amend the budget as required by law.

**Cause:** Management overlooked this requirement.

**Recommendation:** Management should establish procedures to monitor actual expenditures against the approved budget and to amend the budget when appropriate.

**Management's Response:** We concur in the finding and have established procedures to monitor actual expenditures against the approved budget and to amend the budget when appropriate.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management, the board of directors, and the legislative auditor. However, this report is a matter of public record, and its distribution is not limited.

*Michael W. Johnson*

Michael M. Johnson  
Certified Public Accountant

Bunice, Louisiana  
May 22, 1981

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
LAW AND REGULATIONS BASED ON AN AUDIT OF GENERAL  
PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH INDEPENDENT AUDITING STANDARDS**

To the Board of Directors  
Mamou Fire Protection District No. 1  
Mamou, Louisiana

I have audited the general purpose financial statements of Mamou Fire Protection District No. 1, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1998, and have issued my report thereon dated May 21, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the comptroller general of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Mamou Fire Protection District No. 1, is the responsibility of the Mamou Fire Protection District No. 1's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Mamou Fire Protection District No. 1's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instances of noncompliance which are required to be reported under Government Auditing Standards:

**Finding:** Expenditures of the fire district exceeded budgeted amounts by MORE THAN \$4 and management did not amend the budget as required by law.

**Cause:** Management overlooked this requirement.

**Recommendation:** Management should establish procedures to monitor ACTUAL expenditures against the approved budget and to amend the budget when appropriate.

**Management's Response:** We concur in the finding and have established procedures to monitor actual expenditures against the approved budget and to amend the budget when appropriate.

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

*Michael W. Johnson*

Michael W. Johnson  
Certified Public Accountant

Bundick, Louisiana  
May 12, 1987

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements - Overview)

**HAMOU FIRE PROTECTION DISTRICT NO. 1  
NOTES TO FINANCIAL STATEMENTS, CONT'D.**

All Fixed Assets are valued at historical cost.

The General Fixed Asset Account group is not a "fund." It is concerned only with measurement of financial position. It is not involved with measurement of results of operations.

**Basis of Accounting**

Basis of Accounting refers to when revenues and expenditures or expenses 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 bases 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. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Interest income is accrued when the receipt occurs soon enough after year end so as to be both measurable and available. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

**Investments**

Investments are in certificates of deposit and are stated at cost.

**Budgets and Budgetary Accounting** - The Fire District prepares a budget for the fiscal year in December of the year preceding. All budgetary items are from the original adopted budget or from amended budgets.

**NOTE B - SCHEDULE OF PAY DUES PAID BOARD MEMBERS**

A schedule of pay dues paid to Board Members is as follows:

Sperover Larry	\$ 100
Wainhard Dieter	100
Tighe Marshall	100
Earl LaFleur	100
Greg Morley	100
Total	<u>\$1,700</u>