

## SUPPLEMENTAL INFORMATION

FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF POINTE COUPEE  
NEW ROADS, LOUISIANA  
FOH THE YEAR ENDED DECEMBER 31, 1996

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FIRE PROTECTORS DISTRICT NO. 5 OF THE  
PARISH OF SPORTS COURSE  
NEW ORLEANS, LOUISIANA

ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED OCTOBER 31, 1998

*George F. Delaune*

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CERTIFIED PUBLIC ACCOUNTANT

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FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF INDIENNE LAKE  
NEW ROADS, LOUISIANA  
FOR THE YEAR ENDED DECEMBER 31, 1996

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Mr. Lyle J. Linsley, Chairman  
and the Members of the Board of Commissioners  
Fire Protection District No. 5 of the  
Parish of Pointe Coupee  
New Roads, Louisiana

I have audited the general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 5 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, for the year ended December 31, 1996, and have issued my report thereon dated April 13, 1997.

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

Compliance with laws, regulations, contracts, and grants applicable to the District is the responsibility of management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements 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 no instances of noncompliance that are required to be reported in a *Government Accounting Standards*.

This report is intended for the information of management, the Police Jury of the Parish of Pointe Coupee, New Roads, Louisiana (oversight entity), and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*George F. Delaune, CPA*

April 11, 1997

In planning and performing my audit of the general purpose financial statements of the District for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts 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 personnel in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above, except that the District's operations are too small to have an adequate internal control structure.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in my audit of the 1996 financial statements, and this report does not affect my report on the financial statements dated April 11, 1997.

This report is intended solely for the use of management, the Police Jury of the Parish of Pointe Coupee, New Road, Louisiana (overseight entity), and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*George F. Robinson, CPA*

April 11, 1997

**SCHEDULE 1**  
**FIRE PROTECTION DISTRICT NO. 5**  
**OF THE PARISH OF POINTE CALOUGE,**  
**NEW ORLEANS, LOUISIANA**  
**TAXABLE PROPERTY VALUATIONS**  
**SINCE INCEPTION**  
**(UNAUDITED)**

Year	Mills Levied	Assessed Value	Homestead Exemption	Taxable Paid by Owner	Taxable Paid by State	Total Tax
1982	5.00	\$11,858,478	\$6,733,648	\$44,586.30	\$33,306.61	\$199,292.91
1983	5.00	16,594,828	8,818,775	148,135.78	36,611.24	381,717.97
1984	5.00	21,259,637	7,898,120	192,489.64	36,795.86	476,287.12
1985	5.00	26,379,357	7,301,620	242,540.81	36,832.68	581,954.71
1986	5.20	25,665,666	7,217,780	246,548.84	38,292.52	581,441.76
1987	5.20	34,714,921	7,679,280	340,492.87	40,835.13	681,519.76
1988	5.40	33,427,833	7,318,070	340,651.37	40,964.42	681,515.71
1989	5.40	32,717,243	7,483,395	341,446.76	41,736.58	681,716.61
1990	5.40	32,888,643	7,533,750	341,792.28	42,383.13	681,815.61
1991	5.40	34,628,287	7,596,596	351,525.32	42,781.38	681,886.71
1992	5.42	35,498,711	7,676,335	338,179.39	41,717.66	642,941.21
1993	5.22	33,732,883	7,893,090	322,498.70	41,288.14	649,233.81
1994	5.22	34,344,422	7,974,121	327,833.85	41,753.11	679,581.11
1995	5.22	34,727,643	8,154,794	328,833.39	41,564.12	671,487.51
1996	5.22	34,244,204	8,074,112	326,498.28	40,228.64	631,036.51

**FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF POINTE COUPEE  
NEW ROADS, LOUISIANA**

**GOVERNING BOARD**

**Leslie Givels, Chairman**

**Pointe Coupee Police Jury  
Appointments**

**Greg Johnson  
Clifford Porche**

**City of New Roads  
Appointments**

**Eugene Mallet  
Richard Roberts**

**Joe Laurent, Secretary**

**Michael Smith, Accountant**

**MEETING DATE**

**Third Monday of Every Month**

FIRE PROTECTION DISTRICT NO. 8 OF THE  
PARISH OF POINTE COUPEE,  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 9 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No. 24 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

Leslie Lindley, Chairman	\$0.0
Greg Johnson	0.0
Clifford Proulx	0.0
Fayese Madala	0
Roland Roberts	0.0
	<u>\$0.0</u>

NOTE 10 - FEDERAL FINANCIAL ASSISTANCE

There are no active awards for the year ended December 31, 1996.

**FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF INDIAN LAKE  
NEW ROADS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

1. **Pre-Retirement Death.** If a member dies before reaching retirement age, the named beneficiary will receive the greater of \$20,000, (the face amount of the life insurance provided by the plan), or the present value of the member's earned benefits. This lump-sum benefit is payable upon death from any cause. It is not limited to an emergency duty. This applies to all members ages 45 and younger (without evidence of insurability) as well as those members over age 45 who qualify for life insurance. Non-retired members will receive the value of their earned benefits payable in the manner established by the plan sponsor.
2. **Pre-Retirement Disability.** If a member becomes totally and permanently disabled from any cause before reaching retirement age, a cash lump-sum benefit is immediately paid from the plan. This amount is based on the discounted present value of his earned benefits and not the monthly benefit to which he is entitled at his retirement age. In addition, the member's death benefit continues for life.
3. **Monthly Retirement Benefit.** At retirement age, members are entitled to a monthly income from the plan payable for life, with 120 payments guaranteed. The benefit formula in the plan is:
  - a. \$32.00 per month for each year of past service (service before the plan began) to a maximum of 15 years.
  - b. \$30.00 per month for each year of future service (service after the plan began).
  - c. \$600.00 maximum monthly benefit (42 total years service).

The monthly retirement benefits begin at age 60 and after participating in the plan at least 1 year. The term "retirement" is used rather than "resirement" because volunteers do not have to leave the organization or become less active to draw benefits. Each year of active service adds to a member's monthly benefit. This benefit becomes 100% vested (guaranteed) after 5 years of service.

For 1996, the District made the following contributions for 42 active firemen:

Initial investment for unearned liability of prior years service	\$150,000
Annual past service	38,104
Life insurance	17,800
Administrative fee for \$500 plus \$5 per plus participant	7,100
Total	\$213,004

**NOTE 8 - CONTINGENT LIABILITIES**

There is no pending litigation against the District.

**FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF POINTE COUPEE  
NEW ROADS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

insurance must at all times equal the amount on deposit with the fiscal agent. These securities shall in the event of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 30 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 4 - AD VALOREM TAXES**

All taxable property located within the State of Louisiana is subject by law to taxation on the basis of its assessed valuation. The assessed value is determined by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property were to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber land and certain historic buildings are to assessed at 12% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax District. The Assessor is required to reassess all property every four years.

The Sheriff of Pointe Coupee Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish. By agreement, the Sheriff receives a commission of approximately 1.82%.

The millage rates are adopted in late October. The taxes are levied and notices are mailed out in late November of the year. All taxes are due by December 31 of the year and are delinquent on January 1 of the next year, which is also the lien date.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. If taxes are not paid by the due date of December 31, the taxes bear interest at one to one-fourth percent (1.25%) per month until the taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the quantity of property necessary to make the taxes and interest owed.

Property taxes are recognized as revenue in the year for which they are levied and become due. The majority of the year's taxes are usually collected in November and December of the year. Any amounts not collected at December 31 are shown as accounts receivable.

**FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF POINTE COUPEE  
NEW ROULES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund Equity*

*Designated Fund Balances:*

On February 27, 1996, the Board designated 2.5% of annual revenues to be set aside for future maintenance and replacement of equipment and the same amount for future maintenance and replacement of buildings.

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

*Comparative Data*

Comparative total data for the prior years have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type) in each of the statements have not been presented since their inclusion would make the statements overly complex and difficult to read.

*Total Columns on Combined Statements*

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do 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.

**NOTE 3 - CASH**

As December 31, 1996, the status of deposited funds and collateralized balances are as follows:

Balance per bank statements	\$600,000
Secured by Federal deposit insurance	300,000
Market value of collateralized amount is	<u>1,296,670</u>
Balance Unsecured and Uncollateralized	\$296,670

These deposits are stated at cost, which approximates market. Under state law, these deposits (as to backing bank balances) must be secured by federal deposit insurance as the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit

FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF POINTE COUPEE  
NEW ROADS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**Expenditures**

The District does not follow the encumbrance method of accounting.

**Cash and Investments**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with a bank organized under Louisiana law, or of any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. They are classified as investments if their original maturity exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**Bad Debt**

The District uses the direct charge-off method whereby uncollectible amounts due from all subjects are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The direct charge-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.

**Inventory**

Inventories for supplies are immaterial and are recorded as expenditures when purchased.

**Fixed Assets**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related costs are capitalized (expensed) in the general fixed assets account group. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair value on the date reported.

**Compensated Absence**

The District has no employees; therefore, it has no vacation or sick leave policies.

FIRE PROTECTION DISTRICT NO. 5 OF THE  
PARISH OF POINTE COUPEE  
NEW ROADS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Property tax revenues are recognized when they become available. Available means when due, or past due and collectible and collected generally within 60 days after year end. See Note 4 for the property tax schedule.

Miscellaneous revenue (grant investment earnings) are recorded as revenue when cash is received because they generally are not assessable until actually received. Investment earnings are recorded as earned since they are assessable and available.

Federal and state grants and reimbursements are recorded when the District is entitled to the funds.

Substantially all other revenues are recorded when received by the District.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due in the General Fund.

**Budgets**

Proposed operating budgets for the fiscal years 1991 through 2000 (the term of the approved oil severance tax rollover), prepared on GAAP Basis, are approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The operating budget includes proposed expenditures and the means of financing them.

During the year, monthly budgetary comparison statements are used as management tools to control operations. When necessary the Board adopts budget amendments which are included in District minutes published in the official journal.

The District exercises budgetary control at the line item level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

auditing procedures applied in the audit of the general purpose financial statements and, accordingly, I express no opinion on it.

In accordance with Government Auditing Standards, I have also issued a report dated April 11, 1990, on my consideration of the District's internal control structure and report dated April 11, 1990, on its compliance with laws and regulations.

*George F. Robinson, CPA*

April 11, 1990

# George T. Delaune

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## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A GENERAL PURPOSE FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH *GOVERNMENT ACCOUNTING STANDARDS***

Mr. Leslie Lindley, Chairman  
and the Members of the Board of Commissioners  
Fire Protection District No. 5 of the  
Parish of Pointe Coupee  
New Roads, Louisiana

I have audited the general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 5 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, for the year ended December 31, 1996, and have issued my report thereon dated April 11, 1997.

I conducted my audit in accordance with generally accepted auditing standards and *Government Accounting Standards*, issued by the Comptroller General of the United States. Those 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 the District is responsible for establishing and maintaining an internal control structure. In fulfilling that 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 recorded 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, certain misstatements 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.

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LOUISIANA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Mr. Leslie Lindley, Chairman  
and Members of the Board of Commissioners  
Fire Protection District No. 5 of the  
Parish of Pointe Coupee  
New Roads, Louisiana

I have audited the accompanying general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 5 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 1986 as stated in the Table of Contents. These general purpose financial statements are the responsibility of the Board of Commissioners. My responsibility is to express an opinion on the general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards adopted by the American Institute of Certified Public Accountants; Government Auditing Standards, issued by the Comptroller General of the United States; and with provisions of Louisiana Revised Statute 281:1 and the provisions of the Louisiana Governmental Audit Guide, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those 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 includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District as of December 31, 1986, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The statistical information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District. Such information has not been subjected to the

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF POINTE COUPEE  
NEW ROADS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if disclosure of the organization is not included because of the nature or significance of the relationship.

Applying criteria #3, the District was determined to be a component unit of the Pointe Coupee Parish Police Jury, the financial reporting entity. The accompanying financial statements provide information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

#### *Fund Accounting*

The District 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally assigned revenues, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the District include:

- **General fund** – the general operating fund of the District and accounts for all financial resources.

#### *Basis of Accounting*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in re-

**FIRE PROTECTION DISTRICT NO. 3  
OF THE PARISH OF POINT COUPEE, LOUISIANA  
COMBINED BALANCE SHEET  
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP  
DECEMBER 31, 1996**

	Governmental Fund Type	Account Group General	Totals	
			Reconciliation (Only)	
			1996	1995
<b>ASSETS</b>				
Cash	600,000		600,000	578,114
Receivables -				
Accounts	725,408		725,408	725,408
State account sharing	4,000		4,000	4,000
Property, plant, and equipment -				
Land		176,214	36,212	36,212
Building		702,079	331,000	331,000
Vehicles		1,262,159	1,362,000	1,041,000
Furniture, equipment, and tools		155,405	155,405	147,000
Radio and paging equipment		89,985	99,800	99,000
Uniforms and protective gear		26,854	36,854	36,800
Miscellaneous fixtures and equipment		21,027	27,837	194,000
Fire apparatus & improvements		299,120	299,121	140,000
<b>TOTAL ASSETS</b>	<b>11,002,117</b>	<b>12,231,992</b>	<b>13,664,099</b>	<b>11,798,614</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	629,761		629,761	629,664
Amount due retirement system	26,408		26,408	26,100
Due to other governmental units -				
Fire District #2 of Point Coupee	158		158	158
<b>Total Liabilities</b>	<b>716,327</b>		<b>716,427</b>	<b>716,022</b>
<b>Fund Equity:</b>				
Investment in general fixed assets		1,150,852	2,231,972	1,811,000
Fund balances -				
Designated for -				
Major fund replacement of equipment	56,739		56,739	
Major fund replacement of buildings	56,739		56,739	
Unassigned - unassigned	1,158,112		1,158,231	1,479,000
<b>Total Fund Equity</b>	<b>1,271,600</b>	<b>2,231,972</b>	<b>3,441,642</b>	<b>3,279,000</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>11,002,117</b>	<b>12,231,992</b>	<b>13,664,099</b>	<b>11,798,614</b>

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 3  
OF THE PARISH OF JEFFERSON, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1996

	1996	1995
<b>Revenues:</b>		
<b>Taxes -</b>		
Ad valorem	\$725,654	\$704,717
Income on taxes	106	0
<b>Total Taxes</b>	<u>725,760</u>	<u>704,717</u>
<b>Intergovernmental revenues -</b>		
State fire insurance rebate	14,838	14,837
State revenue sharing	17,883	18,000
<b>Total Intergovernmental Revenues</b>	<u>32,721</u>	<u>32,837</u>
<b>Miscellaneous revenues -</b>		
Interest earned	57,614	58,011
Miscellaneous	717	0
<b>Total Miscellaneous Revenues</b>	<u>58,331</u>	<u>58,011</u>
<b>Total Revenues</b>	<u>796,794</u>	<u>795,565</u>
<b>Expenditures:</b>		
<b>Current Operations -</b>		
<b>General Government -</b>		
Administration fees	4,020	4,211
Commission members per diem	1,440	1,600
Firemen's benefit programs	423,640	423,640
Professional fees	2,500	3,211
Tax collector fees	28,423	27,719
Publishing and printing	557	0
<b>Total General Government</b>	<u>459,980</u>	<u>460,381</u>

The accompanying notes are an integral part of this statement.

	1996	1995
Public Safety -		
Cost Section no valuations	9,600	9,600
Pre-plan survey	3,290	8,750
Dispatching services	9,000	8,000
Vehicle maintenance	17,048	16,000
Firefighting equipment maintenance	2,150	4,000
Radies and pager maintenance	3,996	6,416
Building maintenance	10,480	2,500
Hydrant maintenance	1,600	800
Supplies and small tools	3,697	3,000
Rent		
Utilities	6,644	4,000
Telephones	1,800	1,000
Insurance	22,602	34,700
Training and fee prevention	15,704	15,000
Office and computer supplies	1,202	2,500
All others	2,480	3,000
	<u>96,207</u>	<u>121,400</u>
Total Public Safety		
	<u>96,207</u>	<u>121,400</u>
Total Current Operations		
	<u>58,668</u>	<u>138,500</u>
Capital Outlays -		
Buildings and improvements		165,400
Vehicles	240,181	250,000
Equipment, fixtures, and equipment	2,100	8,100
Hydrants and pavers for gas		30,000
Radies and paging equipment	2,300	20,000
Fire fighting equipment and tool	8,000	20,000
Fire hydrants	21,520	21,000
	<u>275,681</u>	<u>304,500</u>
Total Capital Outlays		
	<u>275,681</u>	<u>304,500</u>
Total Expenditures		
	<u>862,329</u>	<u>950,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(154,710)	140,000
Fund Balance - January 1	1,425,404	1,286,700
11901 BALANCE - December 31	<u>1,270,694</u>	<u>1,426,700</u>

The accompanying notes are an integral part of this statement.

	1996		Variance Favorable (Disfavorable)	1995
	Budget	Actual		Actual
<b>Public Safety</b>				
Contribution to retirement	4,000	4,000		40,000
Recruiting survey	1,000	1,000	800	800
Dispatching services	5,000	5,000		5,000
Vehicle maintenance	10,700	11,000	3,000	10,000
Firefighting equipment maintenance	4,000	3,500	2,000	4,000
Radios and paper maintenance	4,000	3,800	400	4,000
Building maintenance	8,000	11,400	(4,000)	7,000
Hydrant maintenance	3,000	1,800	1,400	400
Supplies and small tools	3,000	3,400	300	3,000
Rent	400	400	300	400
Utilities	8,000	6,400	2,000	4,000
Telephone	1,000	1,000	(500)	1,000
Insurance	94,100	11,600	10,700	91,400
Training and fire prevention	10,000	11,000	3,000	10,000
Office and computer supplies	2,000	1,700	700	2,000
All others	2,500	3,400	400	3,000
<b>Total Public Safety</b>	<b>141,500</b>	<b>96,200</b>	<b>25,700</b>	<b>101,500</b>
<b>Total Control Operations</b>	<b>562,900</b>	<b>391,400</b>	<b>25,000</b>	<b>479,000</b>
<b>Capital Outlays</b>				
Buildings	2,000		2,000	169,000
Vehicles	248,000	247,000	2,000	282,000
Furniture, fixtures, & equipment	7,000	3,000	4,000	8,000
Uniforms and protective gear	3,500		3,000	30,000
Radios and paging equipment	5,000	3,700	2,000	20,000
Fire fighting equipment and tools	18,000	8,000	2,000	20,000
Fire hydrants	173,000	31,000	20,000	21,000
<b>Total Capital Outlays</b>	<b>461,500</b>	<b>412,000</b>	<b>38,000</b>	<b>511,000</b>
<b>Total Expenditures</b>	<b>1,095,500</b>	<b>799,700</b>	<b>63,400</b>	<b>691,500</b>
Income (Deficiency) of Revenue over Expenditures	<u>312,800</u>	<u>101,700</u>	<u>260,700</u>	<u>141,000</u>
<b>Total Balance - January 1</b>		<u>1,479,600</u>		<u>1,288,000</u>
<b>FINANCIAL BALANCE - December 31</b>		<u>\$1,771,300</u>		<u>\$1,429,000</u>

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF POINTE COUPEE  
NEW ORLEANS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS

**NOTE 1 - INTRODUCTION**

The Fire Protection District No. 3 of the Parish of Pointe Coupee (the "District") was created by a resolution of the Pointe Coupee Parish Police Jury in 1981. The District operates under a commission form of government and provides fire protection services to all the territory situated within the limits of Pointe Coupee Election Districts 7, 8, 9 and a portion of Election Districts 4 and 6, as said Election Districts were constituted in 1981, beyond the same was created in accordance with the authority of LRS 48:1494, and Article VI, Section 19 of the Constitution of the State of Louisiana for the year 1874 and other constitutional and statutory authority supplemental thereto.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Axis of Presentation*

The accompanying general purpose financial statements of the Fire Protection District No. 3 of the Parish of Pointe Coupee, Louisiana 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.

*Reporting Entity*

As the governing authority of the parish, for reporting purposes, the Pointe Coupee Parish Police Jury is the financial reporting entity for Pointe Coupee Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Pointe Coupee Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
- a. The ability of the police jury to impose its will on that organization and/or

**FIRE PROTECTION DISTRICT NO. 5  
OF THE PARISH OF POINTE COUPEE, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (GAAP BASED) - GOVERNMENTAL FUND TYPE - GENERAL FUND -  
FOR THE YEAR ENDED DECEMBER 31, 1996**

	1996		Variance Favorable (Unfavorable)	1995
	Budget	Actual		Actual
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem	\$157,828	\$155,624	(\$2,204)	\$155,700
Interest on taxes	88	88		0
<b>Total Taxes</b>	<u>157,916</u>	<u>155,712</u>	<u>(\$2,204)</u>	<u>155,700</u>
<b>Intergovernmental revenues:</b>				
State fire insurance rebate	14,508	14,508		14,500
State revenue sharing	17,883	17,883		18,000
<b>Total Intergovernmental Revenues</b>	<u>32,391</u>	<u>32,391</u>		<u>32,500</u>
<b>Miscellaneous revenues:</b>				
Interest earned	28,175	37,624	9,449	30,000
Miscellaneous	404	797	393	0
<b>Total Miscellaneous Revenues</b>	<u>28,579</u>	<u>38,421</u>	<u>9,842</u>	<u>30,000</u>
<b>Total Revenues</b>	<u>400,185</u>	<u>396,114</u>	<u>(\$4,071)</u>	<u>397,900</u>
<b>Expenditures:</b>				
<b>Current Operations:</b>				
<b>  General Government:</b>				
Administration -				
Administration salaries	4,000	4,000	880	4,100
Commissions on claims per claim	1,440	1,440		1,400
Fireman's benefit programs	400,000	400,000		400,000
Professional fees	5,000	2,900	2,100	5,100
Tax collection fees	17,744	18,421	(677)	17,700
Publishing and printing	1,780	827	953	400
<b>Total General Government</b>	<u>428,964</u>	<u>428,668</u>	<u>296</u>	<u>428,700</u>

The accompanying notes are an integral part of this statement.