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**MATCHITOCHEE PARISH FIRE PROTECTION
DISTRICT NO. 1**

**FINANCIAL REPORT
DECEMBER 31, 1986**

Under provisions of state law, this report is a public document. A copy of the report may be furnished to the public, or reviewed, written and other appropriate public officials. This report is available for public inspection at the Spoken-Trouse office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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Marblehead Parish Fire Protection District No. 1
Financial Report
December 31, 1986

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ACCOUNTANTS' COMPILATION REPORT ON THE FINANCIAL STATEMENTS

Matchless Parish Fire
Protection District No. 1
P. O. Box 87
Cottarrville, Louisiana 71418

We have compiled the accompanying balance sheet of the Matchless Parish Fire Protection District No. 1, a component unit of the Matchless Parish Police Jury, as of December 31, 1998, and the related Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (IFAP Basis) and Actual for the year then ended, in accordance with Statements on Standards established by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting methods established by the Governmental Accounting Standards Board for governmental units.

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

Edmond Stewart Cunningham
Edmond, Thomas & Cunningham, CPAs

February 3, 1999
Matchless, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Marblehead Parish Fire Protection District No. 1
 Combined Balance Sheet
 Fund Type and Account Group
 December 31, 1996

	Governmental Fund Type General Fund	Business-type General Fund/Assets	Totals (In thousands only)
ASSETS			
Cash	\$ 3,812	\$ 0	\$ 3,812
Receivables	38,365	0	38,365
Buildings & Equipment	0	219,218	219,218
Total Assets	\$42,177	\$219,218	\$261,395
Liabilities & Fund Equity			
Liabilities			
Accounts Payable	\$ 1,945	\$ 0	\$ 1,945
Fund Equity			
Investment in General Fund Assets	0	219,218	219,218
Fund Balance			
Unreserved/Undesignated	\$1,987	0	\$1,987
Total Liabilities & Fund Equity	\$42,372	\$219,218	\$261,590

See accountant's compilation report.

Northbrook Public Fire Protection District No. 1
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget (GAAP Basis) and Actual
 General Fund Type
 Year Ended December 31, 1996

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
REVENUES:			
Taxes	\$15,000	\$16,843	\$1,843
Miscellaneous	___50	___05	___(15)
Total Revenues	\$15,150	\$17,128	\$1,978
EXPENDITURES:			
Current:			
General Government	\$ 3,000	\$ 3,332	\$ (332)
Public Safety	16,900	17,564	664
Capital Expenditures	15,800	14,803	___(97)
Total Expenditures	\$35,700	\$35,719	\$ (19)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,000	\$ 3,605	\$2,605
Fund Balance - Beginning of Year	27,857	27,857	___ 0
Fund Balance - End of Year	\$28,857	\$41,462	\$12,605

See accountant's compilation report.

NOTES TO FINANCIAL STATEMENTS

Northwestern Parish Fire
Protection District No. 1

Notes to Financial Statements
December 31, 1998

1. The Reporting Entity

Fire Protection District No. 1, of Northwestern Parish, Louisiana was created in June 1982, by ordinance of the Northwestern Parish Police Jury. The District is charged with providing fire protection for the citizens of District No. 1 of Northwestern 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 modification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

Fire Protection District No. 1, of Northwestern 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 Northwestern Parish Police Jury. The accompanying statements present only transactions of the Fire District No. 1, of Northwestern Parish, a component unit of the Northwestern Parish Police Jury.

2. Summary of Significant Accounting Policies

The accounting and reporting policies of Northwestern Parish Fire Protection District No. 1 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 24:107.

As the governing authority of the parish, for reporting purposes, the Northwestern Parish Police Jury is the financial reporting entity for Northwestern 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 Northwestern Parish Police Jury for financial reporting purposes. The basic criteria 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.

Municipal Parish Fire
Protection District No. 1

Notes to Financial Statements
December 31, 1995

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
 - b. 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 data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created by ordinance Fire District No. 1, the district was determined to be a component unit of the Municipality Parish Police Jury, the financial reporting entity. The accompanying financial statements present 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.

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

Fund Accounting:

The accounts of Municipality Parish Fire Protection District No. 1 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 group based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in this report is described as follows:

Governmental Fund:

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

Fund Assets and Long-term Liabilities:

The accounting and reporting treatment applied to the fund assets and long-term liabilities associated with a fund are determined by its measurement focus. The governmental fund is accounted for on a spending or "financial flow" measurement basis and only current assets and liabilities are generally included on its balance sheet.

Metropolitan Park Fire
Protection District No. 1

Notes to Financial Statements
December 31, 1996

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 general fund.

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.

The account group is not a "Fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

The Metropolitan Park Fire Protection District No. 1 does not employ the use of "accrual-basis accounting".

Total Columns on Combined Statements-Overview:

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

Budgetary Practices:

Prior to the beginning of each fiscal year, the Treasurer submits a proposed budget to the Board of Commissioners. The budget is adopted, and held open for public inspection. All budgetary appropriations lapse at the end of the year. The budget presented in these financial statements was adopted on a basis consistent with generally accepted accounting principles.

Investments:

The District does not have any investments other than cash invested in interest-bearing checking accounts.

Natchitoches Parish Fire
Protection District No. 1

Notes to Financial Statements
December 31, 1998

3. **Pension Plan:**

The District is not a member of any retirement plan.

4. **General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance 1-1-98	Additions	Deletions	Balance 12-31-98
Fire Equipment	\$281,413	\$34,607	48	\$315,972

5. **Litigation:**

The District is not a party to any litigation pending charges for the year ended December 31, 1998.

6. **Related Party Transactions:**

The District had no related party transactions for the year ended December 31, 1998.

7. **Compensation Paid to Board Members**

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

8. **All Valuation Taxes:**

The District levies taxes on real and business personal property located within the boundaries of Natchitoches Parish Fire District No. 1. Property taxes are levied by the District on property values assessed by the Natchitoches Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Natchitoches Parish Sheriff's office bills and collects property taxes for the District. Collections are remitted to the District monthly. The District recognizes property tax revenues when billed.

Metairieville Parish Fire
Protection District No. 1

Notes to Financial Statements
December 31, 1996

Property Tax Calendar

Assessment date	January 1, 1996
Levy date	June 30, 1996
Tax bills mailed	October 15, 1996
Total taxes are due	December 31, 1996
Penalties and interest added	January 31, 1997
Lien date	January 31, 1997
Tax Sale	May 15, 1997

The District is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes, 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the District. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Metairieville Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

90% land	15% machinery
90% residential improvements	10% commercial improvements
15% industrial improvements	50% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1994. Total assessed value was \$1,991,360 in 1996. Louisiana state law exempts the first \$3,580 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$2,310,688 of the assessed value in 1996. For the year ended December 31, 1996, taxes of 7.69 mills were levied on the property and were dedicated to fire protection. Taxes collected totaled \$14,843.

9. Cash and Investments:

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposits. At December 31, 1996, the District had cash equivalents totaling \$5,012. Under Louisiana Law, these deposits must be secured by Federal deposit insurance, or by the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. The deposits at December 31, 1996, were as follows:

	Bank Balance	FIDE: Insurance	Balance Uninsured
Cash in Banks	\$5,012	\$5,012	\$0