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**CALHOUN PARISHS DISTRICT NO. 2**  
**Shreveport, Louisiana**

**General Purpose Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**October 31, 1999**

CADDO PARISH FIRE DISTRICT NO. 3  
Shreveport, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and For the Year Ended  
October 31, 1996

C O N T E N T S

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GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)

CAJDO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Statement A

Combined Balance Sheet, October 31, 1996

	GOVERNMENTAL -- FUND TYPE --		ACCOUNT GROUP -	TOTAL MEMORANDUM (201.5)
	GENERAL FUND	DEBT SERVITY FUND	GENERAL FUND ASSETS	
<b>ASSETS</b>				
Cash and cash equivalents	\$68,834	\$47,695		\$116,529
Land, buildings, and equipment			\$303,183	303,183
<b>TOTAL ASSETS</b>	<u>\$68,834</u>	<u>\$47,695</u>	<u>\$303,183</u>	<u>\$419,612</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$10,315			\$10,315
Payroll withholdings payable	690			690
<b>Total Liabilities</b>	<u>10,975</u>	<u>NONE</u>	<u>380,968</u>	<u>40,975</u>
<b>Fund Equity:</b>				
Investment in general fixed assets			\$303,183	303,183
<b>Fund balances:</b>				
Designated for equipment		\$47,695		47,695
Unreserved - undesignated	37,599			37,599
<b>Total Fund Equity</b>	<u>37,599</u>	<u>47,695</u>	<u>303,183</u>	<u>408,837</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$68,834</u>	<u>\$47,695</u>	<u>\$303,183</u>	<u>\$419,612</u>

The accompanying notes are an integral part of this statement.

**CADDO PARISH FIRE DISTRICT NO. 2**  
**Shreveport, Louisiana**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

Statement C

**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balance - Budget**  
**(GAAP Basis) and Actual**  
**For the Year Ended October 31, 1996**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>DIFFERENCE (FAVORABLE) (UNFAVORABLE)</u>
<b>REVENUES</b>			
<b>Taxes:</b>			
All various taxes	\$75,138	\$78,376	\$3,238
Service charge	67,245	72,700	5,455
<b>Intergovernmental revenue - state funds:</b>			
State revenue sharing (net)	3,888	4,357	469
Fire insurance rebate	3,972	3,851	(121)
<b>Use of money and property</b>	<u>3,047</u>	<u>3,499</u>	<u>452</u>
<b>Total revenues</b>	<u>153,330</u>	<u>164,983</u>	<u>11,653</u>
<b>EXPENDITURES</b>			
<b>Current - public safety:</b>			
Personnel services and related benefits	72,116	75,892	(2,974)
Operating services	38,931	43,725	(4,794)
Material and supplies	5,400	5,965	(565)
Travel and other	10,700	7,827	2,873
<b>Capital outlay</b>	<u>19,700</u>	<u>19,681</u>	<u>19</u>
<b>Total expenditures</b>	<u>146,847</u>	<u>152,770</u>	<u>5,923</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	6,383	12,213	5,830
<b>OTHER FINANCING SOURCES</b>			
Sale of assets	_____	<u>2,200</u>	<u>2,200</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	6,383	14,413	8,030
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>36,317</u>	<u>43,980</u>	<u>7,663</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$42,699</u>	<u>\$57,993</u>	<u>\$15,293</u>

The accompanying notes are an integral part of this statement.

BOARD OF COMMISSIONERS  
CALDOO PARISH FIRE DISTRICT NO. 2  
Management Letter  
Page Two

GENERAL

I am available to assist management with any problems or questions they may have concerning the above or any other matters.

Respectfully,



Vernon E. Coon  
December 5, 1996

CAJUND PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana  
Notes to the Financial Statements (Continued)

**General Fund**

The General Fund is the general operating fund of the district and is used to account for all financial activities not required to be accounted for in other funds. Primary funding is provided by an ad valorem tax and service charge approved by voters of the district, state fire insurance rebates, state receipt sharing, and interest earnings on investments.

**Debt Service Fund**

The debt service fund is used to account for the retirement of principal and interest of the district's bonded debt. Funding is provided by an ad valorem tax and interest earnings on investments. All outstanding bonds were retired in July, 1996.

**C. FIXED ASSETS AND LONG-TERM DEBT**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, unlike those in the General Fund. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets.

**D. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing used) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

CAJODO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended October 31, 1996

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Caddo Parish Fire District No. 2 was created by the Caddo Parish Commission, as authorized by Louisiana Revised Statute 40:1492. The district is governed by a five member board appointed by the commission. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Caddo Parish Commission is the financial reporting entity for Caddo Parish. The financial reporting entity consists of (a) the primary government (commission), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationships 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Caddo Parish Commission for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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 commission 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 commission.
2. Organizations for which the commission does not appoint a voting majority but are fiscally dependent on the commission.



CAJODO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana  
Notes to the Financial Statements (Continued)

**Revenues**

All valorem taxes, service charges, and the related state revenue sharing are recorded in the year the taxes are due and payable. All valorem taxes and the service charges are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:190 requires that the tax roll be filed on or before November 15 of each year. All valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues such as fire insurance rebates are recorded when the district is entitled to the funds.

Interest income on demand and time deposits are recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, all valorem taxes, service charges, state revenue sharing, and other intergovernmental revenues have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

A preliminary budget for the coming year is prepared by the board of commissioners in September and made available to the public. The budget is then adopted during the regular October meeting. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is established and

CAJALOO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana  
Notes to the Financial Statements (Continued)

Because the pledged securities are held by a controlled bank in the name of the fiscal agent bank rather than in the name of the district, they are considered unencumbered (Category 2) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the controlled bank to advise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

6L. TOTAL COLUMN ON COMBINED  
STATEMENTS

The total columns on the combined statements are captioned Memorandum Only (overview) 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.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
District taxes:			
General maintenance	10.00	10.00	2000
Light service	variable	3.67	1999

In November 1993, the voters of the district approved the levy of an annual service charge not to exceed \$75 on each residential dwelling and commercial structure subject to taxation within the district for a period of ten years beginning with the year 1994 and ending with the year 2003. The proceeds of the service charge, less a 7.5 percent collection fee paid to the Cajaloo Parish Sheriff, are used to provide fire protection within the district.

3. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended October 31, 1994:

**CADDO PARISH FIRE DISTRICT NO. 2**

Shreveport, Louisiana

**Notes to the Financial Statements (Continued)**

	Balance at November 1, 1995	Additions	Deletions	Balance at October 31, 1996
Building	532,306			532,316
Fire fighting equipment	752,466	519,600	(52,000)	1,200,666
Total	<u>\$1,284,772</u>	<u>\$519,600</u>	<u>\$(52,000)</u>	<u>\$1,752,378</u>

**4. PENSION PLAN**

The district's three compensated employees are members of the Firefighters Retirement System (System), a cost-sharing, multi-employer defined pension plan administered by a separate board of trustees.

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to 3.3 per cent of their final-average salary for each year of creditable service not to exceed 100 per cent of their final-average salary. Final-average salary is the employee's average salary for the 36 consecutive months or joined months which produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 94095, Baton Rouge, Louisiana 70804, or by calling (504) 925-4060.

Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and the Caddo Parish Fire District No. 2 is required to contribute at an actuarially determined rate. The current rate is 9.0 percent of annual covered payroll. The contribution requirements of plan members and the Caddo Parish Fire District No. 2 are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

**CADDO PARISH FIRE DISTRICT NO. 2**  
Shreveport, Louisiana  
Notes to the Financial Statements (Continued)

Caddo Parish Fire District No. 2's contributions to the System for the years ending October 31, 1996, 1995, and 1994, were \$3,241, \$4,418, and \$3,923, respectively, equal to the required contributions for each year.

**5. CHANGES IN LONG TERM DEBT**

The following is a summary of long-term debt transactions for the year ended October 31, 1996:

Long-term debt payable at November 1, 1995	\$85,000
Reductions	<u>(55,000)</u>
Long-term debt payable at October 31, 1996	<u>\$30,000</u>

The district's \$200,000, 1994 general obligation bond issue for the purpose of acquiring buildings, machinery and equipment to be used in providing fire protection within the boundaries of the district was retired in July, 1996. The principal was due in annual installments from \$20,000 to \$25,000 through August 1, 1999. Debt retirement payments were made from the Debt Service Fund.

**6. DESIGNATION OF FUND BALANCE**

As discussed in note 5, the district's general obligation bonds were retired three years in advance leaving a balance of \$47,658 in the Debt Service Fund. The board has designated the balance to the purchase of an additional fire truck for the district.

**7. LITIGATION AND CLAIMS**

The district is not involved in any litigation at October 31, 1996, nor is it aware of any unasserted claims.

**Independent Auditor's Reports Required  
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws, regulations, and contracts and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance  
With Laws, Regulations, and Contracts**

**BOARD OF COMMISSIONERS  
CALDO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana**

I have audited the general purpose financial statements of the Caldo Parish Fire District No. 2, a component unit of the Caldo Parish Commission, as of October 31, 1996, and for the year then ended, and have issued my report thereon dated December 5, 1996.

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

Compliance with laws, regulations, and contracts applicable to the Caldo Parish Fire District No. 2, is the responsibility of the district'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 district's compliance with certain provisions of laws, regulations, and contracts. 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 non-compliance that are required to be reported under Government Auditing Standards.

**VERNON COON  
OFFICE OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**OFFICE OF CERTIFIED  
PUBLIC ACCOUNTANTS  
ACCOUNTANTS**

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BOARD OF COMMISSIONERS  
CAJODO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana  
Independent Auditor's Report  
on Compliance, etc.

I noted certain immaterial instances of noncompliance that I have reported to the management of the Cajodo Parish Fire District No. 2 in a separate letter dated December 5, 1996.

This report is intended for the information of the board of commissioners and management of the Cajodo Parish Fire District No. 2. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
December 5, 1996



**Independent Auditor's Report  
on the Internal Control Structure**

**BOARD OF COMMISSIONERS  
CADDO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana**

I have audited the general purpose financial statements of the Caddo Parish Fire District No. 2, a component unit of the Caddo Parish Commission, as of October 31, 1996, and for the year then ended, and have issued my report thereon dated December 5, 1996.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide 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 Caddo Parish Fire District No. 2 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 Caddo Parish Fire District No. 2 for the year ended October 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

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BOARD OF COMMISSIONERS  
CAJALO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana  
Independent Auditor's Report  
on Internal Control Structure, etc.

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 reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the board of commissioners and management of the Cajalo Parish Fire District No. 2. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
December 5, 1986



MANAGEMENT LETTER

RECEIVED  
OFFICE OF THE AUDITOR GENERAL  
SEP 12 10 50 AM '96

BOARD OF COMMISSIONERS  
CALDO PARIISH FIRE DISTRICT NO. 2

Shreveport, Louisiana

In planning and performing my audit of the Caldo Parish Fire District No. 2's financial statements for the year ended October 31, 1996 certain matters came to my attention which I feel should be conveyed to management of the district. These matters, while not appropriate for inclusion in the various auditor's reports accompanying the financial statements, are items which I feel should be brought to your attention.

**NEED TO COMPLY WITH  
TAX PROPOSITIONS**

The tax propositions approved by the voters provide that the proceeds of the district tax and service charge are for the purpose of maintaining and operating the district's facilities, for purchasing fire trucks and other fire fighting equipment, and for paying the costs of maintaining and operating the fire department including salaries and water for fire protection. During the year ended October 31, 1996, the district purchased paper goods, cards, guest books, and other supplies for an open house at fire station no. 1 totaling \$254. These expenditures do not appear to be consistent with the purposes of the taxes approved by the voters of the district. I recommend that expenditures for such functions be made from voluntary funds.

**NEED TO PROPERLY EXPEND  
DEBT SERVICE FUNDS**

In July, 1996, the district retired the remaining \$95,000 of bonds outstanding. The board designated the \$47,000 remaining in the debt service fund for equipment purchases. In accordance with Attorney General Opinion No. 93-294, I recommend that the district evaluate the cost of returning the funds to the tax payers on a pro rata basis. If the board then determines the return to be impracticable, the funds should be used for purposes similar to those for which the bonds were issued.

VERNON R. QUON  
AUDITOR GENERAL OF LOUISIANA  
PUBLIC ADMINISTRATION

OFFICE OF THE AUDITOR  
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STATE HOUSE  
BAGNOLETTA

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CADDO PARISH FIRE DISTRICT NO. 2  
Shreveport, Louisiana  
Notes to the Financial Statements (Continued)

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 commission created the district and appoints a voting majority of the district's governing body, the district was determined to be a component unit of the Caddo Parish Commission, 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 commission, the general government services provided by that governmental unit, or the other governmental units that comprise the Caddo Parish financial reporting entity.

## B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not accounted in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, when the focus of attention is on the providing of services to the public as opposed to proprietary funds when the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental fund types. The governmental fund types of the district are described as follows:

CADDOPARISH FIRE DISTRICT NO. 2  
 Sliverport, Louisiana  
 GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balance  
 For the Year Ended October 31, 1996

	GENERAL FUND	DEBT SERVICE FUND	TOTAL MEMORANDUM ONLY
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$28,376	\$54,803	\$133,179
Service charge	72,785		72,785
Intergovernmental income - state funds:			
State revenue sharing (net)	4,557		4,557
Fire insurance rebate	3,851		3,851
Use of money and property	5,492	1,066	6,558
Total revenues	<u>164,585</u>	<u>55,869</u>	<u>220,454</u>
<b>EXPENDITURES</b>			
Current - public safety:			
Personal services and related benefits	75,092		75,092
Operating services	43,715		43,715
Material and supplies	5,965		5,965
Travel and other	7,827		7,827
Debt service		105,995	105,995
Capital outlay	15,608		15,608
Total expenditures	<u>182,210</u>	<u>105,995</u>	<u>288,205</u>
<b>EXCESS (deficiency) OF REVENUES OVER EXPENDITURES</b>			
	12,375	(50,127)	(37,752)
<b>OTHER FINANCING SOURCES</b>			
Sale of assets	3,280		3,280
<b>EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>			
	14,978	(50,127)	(35,149)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>			
	<u>47,581</u>	<u>97,872</u>	<u>145,453</u>
<b>FUND BALANCES AT END OF YEAR</b>			
	<u>\$62,559</u>	<u>\$47,745</u>	<u>\$110,304</u>

The accompanying notes are an integral part of this statement.