

COULDER CREEK FIRE PROTECTION DISTRICT NO. 7700
COULDER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998 AND 1997

NOTE 3 - GRANTS IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	Balance January 1, 1997	Additions/ Deductions	Balance December 31, 1997	Additions/ Deductions	Balance December 31, 1998
Buildings and improvements	\$0.000		\$0.000		\$1.000
Equipment and furniture	132.710	—	132.710	—	130.710
Total	<u>132.710</u>	<u>—</u>	<u>132.710</u>	<u>—</u>	<u>131.710</u>

NOTE 4 - AD VALOREM TAXES

The District's ad valorem tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government maintains the tax roll for ad valorem taxes for the District. The District levied a general tax of 1.0 mill which was approved by voters on November 8, 1988.

The District's ad valorem tax, levied for the calendar year, is due on or before December 31 and becomes delinquent on January 1. A tax sale is usually held in September of the following year.

NOTE 5 - FEE FUND

There are no accounts paid members of the governing board for compensation or per diem.

NOTE 6 - FUND BALANCE

For the years ended December 31, 1998 and 1997, Coulder Creek Fire Protection District No. 7700 did not have a deficit fund balance and the fund balance was unreserved.

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Reference Date 4-9-97



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DISTRICT NO. 1058
CARRICK, ILLINOIS
ANNUAL FINANCIAL REPORT
FOR THE YEARS ENDING DECEMBER 31, 1950 AND 1951

Under provisions of state law, this report is a public document. A copy of this report has been distributed to the clerk, as required, and is being deposited in public office. This report is available for public inspection in the District Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 4-9-51

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ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners
Coville Grange Fire Protection
District No. Four
Cadeaux, Louisiana

We have compiled the accompanying financial statements of Coville Grange Fire Protection District No. Four, a component unit of the Village of Cadeaux, as of December 31, 1996 and 1995, and for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of 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.

John S. Dowling & Co

Dryden, Louisiana
March 28, 1997

GEORGE GROOME FIRE PROTECTION DISTRICT NO. FOUR
 DANFORTH, LOUISIANA
 CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 ENDSHIP 31, 1988

	GOVERNMENTAL FUND TYPES GENERAL	ACCEPTED DEBT GENERAL FIXED- ANNUALS	TOTAL (Other Funds) Only 1988
ASSETS			
Cash	\$5,129		\$5,129
Trans receivable	3,358		3,358
Loan allowance for doubtful accounts	(215)		(215)
Property and equipment	-----	\$132,620	132,620
Total assets	<u>\$8,272</u>	<u>132,620</u>	<u>140,892</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
	-----	-----	-----
FUND EQUITY			
Investment in general fixed assets		\$127,620	\$127,620
Fund balance			
Encumbrance			
Undesignated	\$8,272		\$8,272
Total fund equity	<u>\$8,272</u>	<u>127,620</u>	<u>135,892</u>
Total liabilities and fund equity	<u>\$8,272</u>	<u>132,620</u>	<u>140,892</u>

See accompanying notes and accountant's report.

COULDS BROSSE FIRE PROTECTION DISTRICT NO. 0008
 CANTON, LOUISIANA
 CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 BEGINNING 01 1983

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u> <u>GENERAL</u>	<u>ACCOUNT GROUP</u> <u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>TOTAL</u> <u>(Monetary)</u> <u>Only</u> <u>1983</u>
ASSETS			
Cash	\$1,418		\$1,418
Notes receivable	3,400		3,400
Loss allowance for doubtful accounts	(741)		(741)
Property and equipment	—	127,820	127,820
<u>Total assets</u>	<u>4,077</u>	<u>127,820</u>	<u>131,897</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
—\$0	—\$0	—\$0	—\$0
FUND EQUITY			
Investments in general fixed assets		\$127,820	\$127,820
Fund balance			
Unassigned	48,528		48,528
Total fund equity	<u>48,528</u>	<u>127,820</u>	<u>176,348</u>
<u>Total liabilities and fund equity</u>	<u>4,576</u>	<u>127,820</u>	<u>132,396</u>

See accompanying notes and accountant's report.

COLLEGE SPRING FIRE PROTECTION DISTRICT NO. FOUR
 CHERRY, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
 FOR THE YEARS ENDED DECEMBER 31, 1974 AND 1973

	<u>1974</u>	<u>1973</u>
REVENUES		
Taxes		
Property taxes	\$3,463	\$1,017
Intergovernmental		
Fire insurance tax	4,487	4,561
Donations		4,080
Interest earned on property taxes	2	
Total revenues	<u>7,952</u>	<u>10,658</u>
EXPENDITURES		
Public safety		
Current operating		
Advertising	384	1,800
Gas, oil, and maintenance	54	375
Insurance	2,700	3,940
Lease	10	10
Miscellaneous	5	154
Repairs and maintenance	119	454
Supplies		68
Telephone	708	600
Utilities	96	96
Debt service		
Principal		7,455
Interest		<u>120</u>
Total expenditures	<u>4,283</u>	<u>15,420</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,669	(4,762)
FUND BALANCE, beginning of year	5,520	2,620
FUND BALANCE, end of year	<u>9,189</u>	<u>(2,792)</u>

See accompanying notes and accountant's report.

COLLAR GRACE FIRE PROTECTION DISTRICT NO. FIVE
GENERAL LEDGER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (FUND-SAFE BASIS) - GENERAL FUND
FOR THE YEAR ENDING DECEMBER 31, 1976

	<u>GENERAL FUND</u>		VARIANCE FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	
REVENUES			
Taxes			
Property taxes	\$5,196	\$5,500	\$304
Intergovernmental			
Fire insurance tax	4,487	4,487	
Interest earned on property taxes		<u>1</u>	<u>1</u>
Total revenues	<u>2,483</u>	<u>2,998</u>	<u>515</u>
EXPENDITURES			
Public safety			
Current operating			
Accounting	384	384	
Gas, oil, and maintenance	55	54	(1)
Insurance	2,700	2,700	
Lease	10	10	
Miscellaneous	5	5	
Repairs and maintenance	128	128	
Telephone	780	780	
Utilities	<u>180</u>	<u>180</u>	
Total expenditures	<u>6,286</u>	<u>6,281</u>	<u>5</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,582</u>	<u>3,717</u>	<u>214</u>

See accompanying notes and administrator's report.

CHERRY GROVE FIRE PROTECTION DISTRICT NO. FIVE
 MONROE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL (NON-GRANT BASIS) - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1979

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Income			
Property taxes	\$2,475	\$2,183	
Intergovernmental			288
Fire insurance tax	4,981	4,981	
Donation	4,800	4,800	
Total revenues	<u>12,236</u>	<u>12,244</u>	<u>8</u>
EXPENDITURES			
Public safety			
Current operating			
Accounting	1,800	1,800	
Supplies	50	48	
Gas, oil, and maintenance	443	373	70
Insurance	3,548	3,548	
Lease	30	30	
Miscellaneous	5	190	(185)
Repairs and maintenance	128	838	710
Commodities	307	307	
Telephone	350	350	
Utilities	108	96	12
Misc. services			
Printing	3,455	3,455	
Interest	700	700	
Total expenditures	<u>15,226</u>	<u>15,480</u>	<u>254</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$6,910</u>	<u>\$6,764</u>	<u>\$146</u>

The accompanying notes and management's report.

COULDS CROCKS FIRE PROTECTION DISTRICT NO. FOUR
CAIRO, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1978 AND 1977

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIC OF PRESENTATION

The accompanying component unit financial statements of the Coulds Crocks Fire Protection District No. Four 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 standards-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

As the governing authority of the Village, for reporting purposes, the Village of Caddo, Louisiana is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (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 Village 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 criterion includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Village 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 Village.
2. Organizations for which the Village does not appoint a voting majority but are fiscally dependent on the Village.
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.

The Coulds Crocks Fire Protection District No. Four consists of five commissioners. Two of the commissioners are appointed by the Police Jury and another two are appointed by the Village of Caddo. The fifth commissioner is selected by the other four members. Because the District is dependent on the Village of Caddo for building space, the District is considered a component unit of the Village of Caddo, 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 Village of Caddo, the general government provided by that government unit, or the other governmental units that comprise the financial reporting entity.

COLUMBIA POWER FIRE PROTECTION DISTRICT NO. FOUR
CONCORD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996 AND 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government revenues are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements 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 except those required to be accounted for in another fund.

BASES OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust 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 of these funds present Revenues (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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 focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues including grants, entitlements and shared revenues, are recognized when they become measurable and available as net current assets. Property taxes are recognized as revenues at the time that they are assessed. All other income is recognized as revenue when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is for principal and interest on general long-term debt which is recognized when due.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventory of such supplies (if any) are not recorded as assets on the close of year-end.

COLEGE CROCKE FIRE PROTECTOR DISTRICT NO. FOUR
 MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1976 AND 1975

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

RECURRENT ACCOUNTING - Continued

The revenues and expenditures shown on Page 4 are reconciled with the amounts reflected on the budget comparisons, Pages 5 and 6 as follows:

	<u>1976</u>	<u>1975</u>
Page 4 Revenues	\$7,977	\$12,099
Add: Prior year receivable (net of allowance for doubtful accounts)	3,560	3,351
Less: Current year receivable (net of allowance for doubtful accounts)	<u>(3,560)</u>	<u>12,100</u>
Page 5 or 6 Revenues	<u>7,977</u>	<u>12,100</u>
Page 4 Expenditures	<u>\$6,253</u>	<u>\$14,820</u>
Page 5 or 6 Expenditures	<u>\$6,253</u>	<u>\$14,420</u>

INSURANCES

The District does not employ the encumbrance system of accounting.

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. Note in these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Incomplete eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH

At December 31, 1976, the carrying amount of cash in a non-interest bearing checking account was \$5,129 and the bank balance was \$5,129. The bank balance was covered by Federal depository insurance.

At December 31, 1975, the carrying amount of cash in a non-interest bearing checking account was \$1,418 and the bank balance was \$1,418. The bank balance was covered by Federal depository insurance.

COULDER CROCKET FIRE PROTECTION DISTRICT NO. FOUR
CHARLES, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994 AND 1993

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

CASH AND INVESTMENTS

Cash and investments are recorded at cost, which approximates market. Louisiana statutes authorize the District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

FIXED ASSETS

All items of property, plant, and equipment (including infrastructure general fixed assets) are recorded in the General Fixed Assets Account Group. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and no depreciation is computed or recorded thereon.

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

Construction period interest is capitalized if material amounts of interest resulting from borrowings in the course of the construction of fixed assets is incurred. No interest was capitalized for the years ended December 31, 1994 or 1993.

SUBSIDIARY ACCOUNTING

Annually, the Fire District prepares and adopts a budget for the General Fund. Formal budget integration is not employed as a part of the accounting system; however, routine budget comparisons are made prior to expending funds. Budgets are prepared on a cash basis of accounting, and appropriations lapse at year-end. The budgeted amounts of the General Fund in the accompanying financial statements are the original adopted budgets and subsequent adopted amendments.