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FORM NO. 100
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**FIRM PROTECTION DISTRICT NO. 1
OF THE ARMY OF ARIZONA
EFFIE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. This report is available for public inspection at the State Register of the Louisiana Secretary of State, as the office of the search clerk of court.

5-6-97

Ducote & Company
Certified Public Accountants
P. O. Box 100
117 North Washington Street
Monrovia, La 70557

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF APOUILLÉ
EFFRE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

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INTRODUCTORY SECTION

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF MONTECALMÉ
P. O. BOX 152
BAYNE, LOUISIANA 71201
337-252-8442

TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS

Office of Legislative Auditing
Attention: Ms. Dorothy Milner
Post Office Box 54187
1800 North Third
Baton Rouge, Louisiana 70804-5187

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:834, enclosed are the annual financial statements for the Fire Protection District No. 1 of the Parish of Montcalmé as of and for the fiscal year ended December 31, 1977. The report includes all funds under the control and oversight of the Volunteer Fire Department. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Director

Enclosure

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AYOYELLES
P. O. BOX 182
EFFIE, LOUISIANA 71321

ANNUAL FINANCIAL STATEMENTS AS OF
AND FOR THE YEAR ENDED DECEMBER 31, 1997
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:514
To be filed with the Legislative Auditor
within 90 days after the close of the fiscal year

AFFIDAVIT

Personally seen and appeared before the undersigned authority, Randy Deloach, Secretary-Treasurer, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Fire Protection District No. 1 of the Parish of Ayooyelles as of December 31, 1997 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements. In addition, Randy Deloach, who, duly sworn, deposes and says that the Fire Protection District No. 1 of the Parish of Ayooyelles received \$50,000 or less in revenues for the fiscal year ending December 31, 1997, is not required to have an audit for the previously mentioned fiscal year and.

Randy Deloach
Signature

Sworn to and subscribed to before me, this 15th day of April 1998

Clarence J. Luce
Notary Public

Officer Randy Deloach
Address P. O. BOX 182
EFFIE, LA 71321
Telephone No. (225) 232-2042

FINANCIAL SECTION

ACCOUNTANTS' COMPILATION LETTER

Board of Directors
Fire Protection District No. 1
of the Parish of Acadiane
Bfite, Louisiana

We have compiled the annual sworn general purpose financial statements for the Fire Protection District No. 1 of the Parish of Acadiane, as of and for the year ended December 31, 1997 as required by Louisiana Revised Statute 24:513. The sworn general purpose financial statements were compiled 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 compiled financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Ducote & Company

DUCOTE & COMPANY
MORNINGVILLE, LOUISIANA
MARCH 27, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

STATE PROTECTION DISTRICT NO. 1 OF THE PARISH OF JEFFERSON
 EPRDF, LOUISIANA

ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 DECEMBER 31, 1997

	COMMERCIAL FUNDING MUTUAL REVENUE	ACCOUNT GROUP GENERAL FUND MUTUAL	TOTALS PROGRAMMABLE ONLY
ASSETS AND OTHER DEBITS			
Cash and Cash Equivalents	\$ 98,170	\$ -	\$ 98,170
Receivables	48	-	48
Property, Plant & Equipment:			
Land		1,000	1,000
Buildings		16,875	16,875
Machinery & Equipment	-	25,125	25,125
Inventory	---	2,000	2,000
TOTAL ASSETS AND OTHER DEBITS	\$ 108,216	\$ 44,000	\$ 152,216
LIABILITIES & FUND CREDIT AND OTHER CREDITS			
Liabilities	\$ ---	\$ ---	\$ ---
TOTAL LIABILITIES	\$ ---	\$ ---	\$ ---
Fund Equity and Other Credits			
Investment General			
Fund Assets	-	45,000	45,000
(Reserves) Retained	63,216	---	63,216
TOTAL FUND EQUITY AND OTHER CREDITS	63,216	45,000	108,216
TOTAL LIABILITIES AND EQUITY AND OTHER CREDITS	\$ 63,216	\$ 45,000	\$ 108,216

The accompanying (unaudited) compilation report refers to the
 financial statements and an integral part of this financial statement.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ASSUMPTION
OFFICE, BOSSIERE**

**ALL GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUE, EXPENDITURE, AND
CHANGES IN FUND BALANCE**

	Special Revenue
REVENUE	
Taxes	5867
Impoverishment	1100
Miscellaneous	1225
Total Revenue	8192
EXPENDITURE	
Contract	
Public Safety	8070
Capital outlay	126
Total Expenditure	8196
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURE	546
FUND BALANCE - BEGINNING	5891
FUND BALANCE - ENDING	6437

The accompanying auditor's completion report and notes to the financial statements are an integral part of these financial statements.

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOYELLES

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

INTRODUCTION

The Fire Protection District No. 1 of the Parish of Avoyelles, was incorporated on January 18, 1989, under the provision of the Louisiana Revised Statutes 12:301-304. The Corporation is organized on a non-profit basis and operates exclusively for the purpose of providing a service to its member in the protection of their lives and property. The Board of Directors consists of not less than seven, nor more than eleven members. The Board of Directors members are elected at the annual membership meeting held in December of each year. The activities governed by this Board are referred to and accounted for as the fire-district the Volunteer Fire Department Fund.

On August 8, 1988, the Police Jury, of the Parish of Avoyelles State of Louisiana acting under the authority of Part I Chapter 1, Title 48 of the Louisiana Revised Statutes created "Fire Protection District No. 1 of the Parish of Avoyelles, State of Louisiana" as a public corporation and political subdivision. The State of Louisiana " as a public corporation and political subdivision. The governing authority of said Fire Protection District consists of five member Board of Commissioners appointed by the Avoyelles Parish Police Jury. The activities governed by this Board are referred to and accounted for as District 1 Tax Commission.

Board members of both Boards serve terms without being compensated. Activities under the direction of both of the Boards benefit the residents of the Fire Protection District No. 1 and are therefore included in the financial statements presentation because of their interdependence and common objectives in providing fire protection to the members of the Fire Protection District No. 1 of the Parish of Avoyelles.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Fire Protection District No. 1 of the Parish of Avoyelles have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Avoyelles Parish Police Jury is the financial reporting entity for Avoyelles 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.

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AYOUELES

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units, if any, should be considered part of the financial reporting entity. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GSNB has set such 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 entity to impose its will on the organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the entity.
2. Organizations for which the Department does not appoint a voting majority but are fiscally dependent on the department.
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 accompanying financial statements present information only on the funds maintained by the governmental unit, or the other governmental units that comprise the financial reporting entity. There are no component units meeting the above criteria requiring inclusion in the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the Fire Protection District No. 1 of the Parish of Ayoueles are organized and operated on a 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 the assets, liabilities, fund equity, revenues and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which operating activities are controlled. The various funds and account groups are grouped in the financial statements in this report in the following categories:

Governmental Funds-

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF BIENVILLE

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED Fixed Assets-

The accounting and reporting treatment applied to the fixed assets are associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for as a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. 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 measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. All current items are recognized as revenues in the year for which such taxes are billed and collected. Other major revenues that are considered susceptible to annual fluctuations include grant revenues and other intergovernmental revenues.

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

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

F. BUDGET PRACTICES

The district failed to formally adopt a budget. As required by LAHRS 20116 thereby precluding the presentation of a statement of revenues, expenditures, and changes in fund balances - budget and actual, for the special revenue funds required by generally accepted accounting principles.

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVYSELLES

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1987**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

D. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

E. COMPENSATED ABSENCE

The District has no employees, all services are performed by volunteers. Therefore, the department has no policy relating to compensated absences.

F. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Repayments for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

NOTE 2. CASH AND CASH EQUIVALENTS

As December 31, 1987, the Department has cash and cash equivalents (bank balances) as follows:

Demand Deposits	\$26,121
Total	<u>\$26,121</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits for cash resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As December 31, 1987 the District has \$26,000 (pledged bank balances). These deposits are secured from risk by \$26,000 of federal deposit insurance.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 1, Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the department that the federal agent has failed to pay deposited funds upon demand.

NOTE 3. RECEIVABLES

The following is a summary of receivables as December 31, 1987:

MPF receivable	1.48
Total	<u>1.48</u>

No allowance for bad debt has been made due to the immaterial amount of

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AYOUELALE

**NOTE TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1997**

NOTE 4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for 1997 as follows:

	Balance 12/31/96	Additions	Deletions	Balance 12/31/97
Land & Improvements	\$ 1,500	\$ -	\$ -	\$ 1,500
Building & Improvements	14,475	-	-	14,475
Machinery & Equipment	28,792	2,348	-	31,140
Vehicles	21,518	-	-	21,518
Totals	66,285	2,348	-	68,633

NOTE 5. TAX LEVY

Pursuant to voter approval by the residents of Fire Protection District No. 1 a resolution proposed by the Police Jury of the Parish of AyoUElale, State of Louisiana, became effective authorizing the levy of an annual parcel tax of twenty-four dollars (\$24) on each lot subdivided portion of ground or individual tracts upon which is located either in whole or in part a residential or commercial structure, regardless of the structure's being occupied or unoccupied for a period of ten (10) years beginning with the year 1997 and ending with the year 1999. For the purpose of acquiring, construction, maintaining and operating fire protection facilities and equipment, including paying the cost of obtaining water for fire protection purposes and salaries of firemen, and all purposes incident thereto, such resolution further authorizes the District to fund the proceeds of said parcel tax into bonds to be issued in such series from time to time to pay the costs of such capital improvements in the manner provided by law.

NOTE 6. LITIGATION AND CONTINGENCIES

As December 31, 1997, the Fire Protection District No. 1 of the Parish of AyoUElale was not involved in any litigation that would materially affect the financial statements.

SUPPLEMENTAL INFORMATION

**FINANCIAL STATEMENTS OF
INDIVIDUAL FUNDS AND ACCOUNT GROUPS**

SPECIAL REVENUE FUNDS

Wells Volunteer Fire Department - This FUND is used to account for the revenues received by the Volunteer Fire Department from various sources including self-generated funds used for providing fire protection within it's district.

Fire Protection District No. 1 Tax Commission - This fund is used to account for revenue generated from the levy and collection of the annual parcel fee of Twenty-four dollars (\$24) assessed to residential and commercial structures located in the Fire Protection District No. 1 of Rapides Parish, Louisiana.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF STUPELLES
BRVIE, LOUISIANA**

**SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
DECEMBER 31, 1987**

	Volunteer Fire Department Fund	Fire Department Fund	Total
ASSETS			
Current Cash Equivalents	\$ 0.00	\$0.00	\$0.00
Receivables	-----	-----	-----
TOTAL ASSETS	\$0.00	\$0.00	\$0.00
LIABILITIES AND FUND EQUITY			
Liabilities	\$-----	\$-----	\$-----
Total Liabilities	-----	-----	-----
Fund Equity:			
Unreserved - Designated	.000	\$0.00	\$0.00
Total Fund Equity	.000	\$0.00	\$0.00
TOTAL LIABILITIES AND FUND EQUITY	\$0.00	\$0.00	\$0.00

Statement 0

**FIRE PROTECTION DISTRICT NO. 2 OF THE PARISH OF AMYVILLE,
EFFOIE, LOUISIANA**

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1997

	Voucher Fire Department Fund.	Fire Department Fund.	Total
REVENUES			
Less:			
of interest	1	2942	2943
Unliquidated 24-Months-Period	600	-	600
operation fee	80	-	80
Police Aid	-	-	-
Miscellaneous			
Interest income	-	243	243
Total Revenues	<u>781</u>	<u>3185</u>	<u>3966</u>
EXPENDITURES			
Fuel, Oils-			
Repairs & Maintenance	81	-	81
Fuel & Supplies	124	-	124
Legal & Professional	80	-	80
Miscellaneous Expense	10	-	10
Utilities	104	-	104
Office Expense	12	-	12
Payroll	50	-	50
Insurance	404	-	404
Taxes & Licenses	3	-	3
Travel/Transport	-	-	-
Capital Outlay	100	-	100
Other	20	-	20
Total Expenditures	<u>1001</u>	<u>-</u>	<u>1001</u>
EXCESS DEFICIT OF REVENUE (PLUS) LESS DEFICIT/EXCESS	<u>(220)</u>	<u>3185</u>	<u>2965</u>
FUND BALANCE BEGINNING	<u>1121</u>	<u>1188</u>	<u>2309</u>
FUND BALANCE ENDING	<u>901</u>	<u>5063</u>	<u>5964</u>