

LAFAYETTE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

c. **Books of Accounting:**

Governmental fund types use a modified accrual basis of accounting. Revenues are recognized when measurable and available. Revenues (but are limited) are susceptible to accrual are property taxes and interest. Expenditures are recorded when the liability is incurred.

d. **General Fixed Assets**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position. It is involved with the measurement of results of operations. Public works (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges and curbs, gutters, sidewalks and sidewalks, drainage systems, and lighting systems, are not capitalized by the District. 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. Donated fixed assets are valued at their estimated fair value on the date donated.

e. **Budgets**

A budget for the General Fund is prepared on the cash basis of accounting annually. Enclosed amounts are as originally adopted, or as amended. All budgetary appropriations lapse at year end.

f. **Bad Debts:**

The financial statements for the District contain no allowance for bad debts. Uncollectible amounts due for all various taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the General Fund.

g. **Compensated Absence and Pension Plan:**

The District has no employees. Therefore, it does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

LAFAYETTE PARISH FIRE PROTECTION DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS
December 31, 1998

NOTE 5 - COMPENSATION OF BOARD MEMBERS

The District did not pay per diem to any of its Board Members during the year ended December 31, 1998.

LAFORCHÉ PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

h. Insurance:

Reinsurance agreements represent commitments relating to underwritten contract for goods or services. Reinsurance accounting, under which purchase orders are recorded to ensure that portion of the applicable expenditures, is not used by the fire district.

i. Total Column on Balance Sheet:

The total column on the balance sheet is captioned Memorandum Only (optional) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidated.

j. Long-term Obligations:

The District has no long-term obligations at December 31, 1995.

k. Fund Equity:

The District's fund equity as of December 31, 1995, consists entirely of unreserved - unassigned fund balance.

NOTE 2 - LEGAL COMPLIANCE-BUDGETS -

On November 15, 1995, the budget for the year ended December 31, 1995, was made available for public inspection, the hearing was held, and the budget was formally adopted by the District.

Revenues and expenditures shown on the budget comparison, Page 4, are recognized on the cash basis and are recorded with the amounts shown on Page 3, as follows:

Excess of revenues over (expenditures) - Page 4	\$	22,294
Add - current year receivables		25,075
Less - prior-year receivables		(34,707)
Less - current-year payables		-
Add - prior-year payables		-
		<hr/>
Excess of revenues over (expenditures) - Page 3	\$	12,662

LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Lafourche Parish Fire Protection District No. 9 was created by ordinance enacted by the Lafourche Parish Council on January 24, 1991 and is an integral part of the Lafourche Parish Council.

The accounting and reporting policies of the Lafourche Parish Fire Protection District No. 9 (the District), conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies:

a. Reporting Entity:

The statements included herein present only the financial position, results of operations, and changes in fund balances of the Lafourche Parish Fire Protection District No. 9. The District is a component unit of the Lafourche Parish Council.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b. Fund Accounting:

The government 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund's books because they do not directly affect, but explicable available financial resources.

Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental funds. The measurement focus is upon determination of changes in financial position, rather than net income determination. The following is the Governmental fund of the District:

General Fund - The General fund is the principal operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF CHANGES IN ORIGINAL FIXED ASSETS
For the twelve month period ended December 31, 1989

	Land	Vehicle	Equipment	Total
General fixed assets January 1, 1989	\$ 2,500	\$ 188,778	\$ 53,538	\$ 244,816
Additions:	-	-	-	-
December 31, 1989	<u>\$ 2,500</u>	<u>\$ 188,778</u>	<u>\$ 53,538</u>	<u>\$ 244,816</u>

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (NON-GAAP BASIS) AND ACTUAL
 GOVERNMENTAL FUND - GENERAL FUND
 For the twelve month period ended December 31, 1998

	Budget	Actual	Variance- favorable (unfavorable)
REVENUES			
Ad valorem taxes	\$ 32,900	\$ 32,908	\$ 8
State revenue sharing	7,608	6,908	(700)
Interest earnings	-	-	-
Insurance refunds	2,000	2,380	380
Total revenues	<u>42,508</u>	<u>42,196</u>	<u>(312)</u>
EXPENDITURES			
Public safety:			
General administration	2,808	1,707	211
Professional fees	2,808	1,958	450
Capital outlays	90,000	-	18,000
Repairs and maintenance	3,000	2,698	302
Office supplies	1,000	182	818
Electric cost	500	977	477
Insurance	14,700	11,570	3,130
License fees	400	390	10
Other	7,500	-	7,500
Total expenditures	<u>128,716</u>	<u>99,870</u>	<u>28,846</u>
EXCESS OF REVENUES OVER UNDER EXPENDITURES	<u>-</u>	<u>22,326</u>	<u>22,326</u>
FUND BALANCE, BEGINNING	<u>43,400</u>	<u>43,400</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 43,400</u>	<u>\$ 65,726</u>	<u>\$ 22,326</u>

The accompanying notes are an integral part of this statement.

LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUNDS - GENERAL FUND

(For the twelve month period ended December 31, 1995)

December 31, 1995

REVENUES:	
Ad valorem taxes	\$ 33,564
State revenue sharing	8,951
Interest earnings	38
Insurance rebate	<u>2,208</u>
Total revenue	<u>44,761</u>
EXPENDITURES:	
Public safety:	
General administration	1,787
Professional fees	1,550
Repairs and maintenance	2,899
Office supplies	700
Gasoline cost	817
Deductions from ad valorem taxes	1,238
Insurance	<u>11,575</u>
License fees	<u>380</u>
Total expenditures	<u>23,136</u>
EXCESS OF REVENUES OVER FUNDS EXPENDITURES	22,625
FUND BALANCE, BEGINNING	<u>79,158</u>
FUND BALANCE, ENDING	<u>\$ 101,783</u>

The accompanying notes are an integral part of this statement.

Ann T. Hebert

Certified Public Accountant
801 Ridgely Road
Thibodaux, Louisiana

(504) 446-0284

February 24, 1987

To the Board
Lafourche Parish Fire Protection District No. 2
Greene, Louisiana

I have compiled the accompanying component unit financial statements of Lafourche Parish Fire Protection District No. 2 (the District, a component unit of the Lafourche Parish Council, as of December 31, 1986), and for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants and generally accepted accounting principles prescribed by the Governmental Accounting Standards Board.

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

Respectfully submitted,

Ann T. Hebert

Ann T. Hebert
Certified Public Accountant

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LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 9

NOTES TO FINANCIAL STATEMENTS
December 31, 1986

NOTE 2 - DEPOSITS -

At year end, the carrying amount of the District's deposits and the bank balance was \$65,740. The total bank balance was covered by federal depository insurance.

NOTE 3 - AD VALOREM TAXES -

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in November and billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The Lafourche Parish Tax Collector bills and collects the taxes for the District.

NOTE 5 - DUE FROM OTHER GOVERNMENTAL UNITS -

Amounts due from other governmental units at December 31, 1986 consisted of the following:

State of Louisiana		
State revenue sharing	\$	2,080
Lafourche Parish Tax Collector -		
December, 1986 - revenues		
expended to the District in		
January, 1987		<u>24,268</u>
Total	\$	<u>26,348</u>

NOTE 6 - GENERAL FIXED ASSETS -

A summary of changes in general fixed assets follows:

	Balance January 1, 1986	Additions	Deletions	Balance December 31, 1986
Land	\$ 2,500	\$ -	\$ -	\$ 2,500
Vehicles	108,779	-	-	108,779
Equipment	53,828	-	-	53,828
Total	<u>\$ 165,107</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,107</u>

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**LAFORCHE PARISH FIRE PROTECTION DISTRICT NO. 8
COMPONENT UNIT FINANCIAL STATEMENTS**

As of and for the Year Ended
December 31, 1996

Under provisions of state law, this report is required to be prepared. A copy of this report is available for inspection at the office of the parish auditor, 100 North Third Street, Metairie, Louisiana 70002. For more information, contact the office of the parish auditor at (504) 885-1111.

Prepared Date: 4-23-97

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 9

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS
December 31, 1998

	Governmental Fund Type General	Account Group General Fixed Assets	Total <small>(Governmental Fund Type - General Fund)</small>
ASSETS			
Cash and cash equivalents	\$ 66,740	\$ -	\$ 66,740
Receivables -	8,585	-	8,585
Taxes			
Due from other governmental units	26,691	-	26,691
Land	-	2,500	2,500
Equipment vehicles	-	158,170	158,170
TOTAL ASSETS	\$ 102,016	\$ 160,670	\$ 262,686
LIABILITIES AND FUND EQUITY OTHER CREDITS			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Equity and other credits:			
Investment in general fixed assets	-	160,670	160,670
Fund balance - Unassigned - unreserved	102,016	-	102,016
Total fund equity and other credits	102,016	160,670	262,686
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 102,016	\$ 160,670	\$ 262,686

The accompanying notes are an integral part of this statement.