

CONCORD FIRE DISTRICT  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 1999

1. General Fund - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues:

All revenues are recorded when received.

Expenditures:

Expenditures are generally recognizable under the modified accrual basis of accounting, when the liability is incurred.

E. BUDGETARY PRACTICES

The Concord Fire District did adopt a budget for the year 1999.

F. CASH AND CASH EQUIVALENTS

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 district 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

CONCORD FIRE DISTRICT  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 1998

This legal entity was established to provide fire protection for the political subdivision of Ward 6 in the parish of West Carroll. This entity operates independently of any other parish governing body, but functions under guidelines set forth by the West Carroll Parish Police Jury. All members of the board serve with no compensation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Concord Fire District 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 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 West Carroll Parish Police Jury is the financial reporting entity for West Carroll 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 West Carroll Parish Police Jury 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 criteria includes:

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

**CONCORD FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE**  
**BUDGET (MAP Basis) AND ACTUAL**  
**For the year ended December 31, 1996**

	Budget as Amended	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Assessments	\$ 4,000.00	\$ 4,016.00	\$16.00
Fire insurance rebate	1,000.00	1,400.47	400.47
Other	200.00	204.00	4.00
<b>Total revenues</b>	<b>5,200.00</b>	<b>5,620.47</b>	<b>420.47</b>
<b>EXPENDITURES</b>			
Fuel	100.00	104.00	(4.00)
Repairs & Equipment maintenance	200.00	250.00	(50.00)
Insurance	1,000.00	1,014.00	(14.00)
Salaries	50.00	50.14	.14
Office supplies & expense	300.00	270.14	29.86
Professional fees	300.00	300.00	0.00
Fire station maintenance	50.00	50.00	0.00
Capital expenditures	1,150.00	1,051.00	99.00
<b>Total expenditures</b>	<b>3,450.00</b>	<b>3,039.34</b>	<b>410.66</b>
<b>EXCESS (DEF) OF REVENUES OVER EXPENDITURES</b>	<b>1,750.00</b>	<b>2,581.13</b>	<b>831.13</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<b>11,573.70</b>	<b>11,573.70</b>	
<b>FUND BALANCE END OF YEAR</b>	<b>\$13,323.70</b>	<b>\$14,154.83</b>	

The accompanying notes are an integral part of this statement.

## Statement A

CONCORD FIRE DISTRICT  
 CONSOLIDATED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1990

	Account Group		Total (Discrepancy Only)
	General Fund	General Fixed Assets	
<b>ASSETS:</b>			
Cash - reg checking	\$ 848.00	\$ 0.00	\$ 848.00
Cash - sav checking	10,232.55	0.00	10,232.55
Accounts Receivable	0,508.00	0.00	0,508.00
Fixed Assets	0.00	31,480.22	31,480.22
 Total assets	<u>\$17,572.17</u>	<u>\$31,480.22</u>	<u>\$49,052.39</u>
 <b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Total liabilities	\$ 0.00	\$ 0.00	\$ 0.00
Fund Equity:			
Investment in			
General Fixed Assets	0.00	31,480.22	31,480.22
Fund balance -			
Unreserved/un-designated	17,572.17	0.00	17,572.17
Total fund equity	<u>17,572.17</u>	<u>31,480.22</u>	<u>49,052.39</u>
Total liabilities and fund equity	<u>\$17,572.17</u>	<u>\$31,480.22</u>	<u>\$49,052.39</u>

The accompanying notes are an integral part of this statement.

CONCORD FIRE DISTRICT  
Oak Grove, Louisiana.

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$250,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$250,000 or less, if applicable, is required by Louisiana Revised Statute 24:513C(1)(1)(a)(1).

\*\*\*\*\*  
AFFIDAVIT

Personally came and appeared before the undersigned authority, Willie D. Capera, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Concord Fire District as of December 31, 1999, 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, Willie D. Capera, who, duly sworn, deposes and says that the Concord Fire District received \$250,000 or less in revenues and other sources for the fiscal year ending December 31, 1999, and, accordingly, is not required to have an audit for the previously mentioned fiscal year--and

Willie D. Capera

Sworn to and subscribed before me, this 30 day of April 1999.

Conrad Green  
Notary Public

Fire Chief Willie D. Capera \_\_\_\_\_  
Address 12744 Hwy 505  
Oak Grove, LA 71253  
Phone No. 1228-452-5039

Transmittal Letter

ANNUAL FINANCIAL STATEMENTS  
CONCORD FIRE DISTRICT  
Oak Grove, Louisiana

April 25, 1997

Office of the Legislative Auditor  
Attention: Mr. Dorothy Milner  
1600 North Third  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-1007

Dear Mr. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Concord Fire District on and for the year ended December 31, 1996. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

*Wilkie D. Lopez*  
Fire Chief

Enclosure

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**CONCORD FIRE DISTRICT**  
Cahoon, Louisiana

**General Purpose Financial Statements**  
As of and for the Year Ended  
December 31, 1996

Prepared by:

**Cynthia H. Goyens**  
Certified Public Accountant  
Cahoon, LA 71225

These financial statements were prepared in accordance with the accounting principles generally accepted in the United States of America and are intended to provide a true and fair view of the financial position and results of operations of the fire district for the year ended December 31, 1996. The financial statements are prepared on the accrual basis of accounting and are subject to the usual audit procedures of a certified public accountant. The financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America and are intended to provide a true and fair view of the financial position and results of operations of the fire district for the year ended December 31, 1996.

**MAY 14 1997**

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**CONCORD FIRE DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**& CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES**  
**For the year ended December 31, 1995**

	General Fund
<b>REVENUES</b>	
Assessments	\$ 4,935.89
Fire insurance rebate	1,489.47
Interest	254.30
Total revenue	<u>\$ 6,679.66</u>
<b>EXPENDITURES</b>	
Utilities	554.30
Vehicle & Equipment maintenance	152.35
Insurance	1,604.50
Fuel	30.14
Office supplies & expense	279.14
Professional fees	280.40
Fire station maintenance	70.89
Capital expenditures	1,631.22
Total expenditures	<u>\$ 8,207.80</u>
<b>EXCESS(DEF) OF REVENUES</b> <b>OVER EXPENDITURES</b>	<b>\$ (1,528.14)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$25,273.70</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$23,745.56</b>

The accompanying notes are an integral part of this statement.

COVINGD FIRE DISTRICT  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 1998

classified as cash equivalents. Investments are stated at cost.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the 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.

H. CONSOLIDATED AGREEMENTS

The district has no paid employees, therefore there is no policy relating to vacation and sick leave.

I. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

J. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only 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.

K. CASH AND CASH EQUIVALENTS

The Covingd Fire District maintains two checking accounts in the West Carroll National Bank in Oak Grove, Louisiana. The account numbers are 01188898 and 1388898 and had a total balance at December 31, 1998 of \$11,072.17. All accounts are insured by the FDIC in the amount of \$100,000.00.

MISSISSIPPI STATE DISTRICT  
Caly Brown, Louisiana

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1995

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**CONCORD FIRE DISTRICT**  
**Oak Grove, Louisiana**

Notes to the Financial Statements  
 For the Year Ended December 31, 1998

**3. RECEIVABLES**

The district has receivables only for the property assessment. This receivables are from uncollected property assessments. The district's board reviews these receivables each year and has liens filed on the property for assessments over two years old. The receivables totaled \$8,500.00 at December 31, 1998.

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1998	Additions	Deletions	Balance December 31, 1998
Building	\$11,650.70	0.00	0.00	\$11,650.70
Equipment	\$10,300.30	1,601.50	0.00	\$11,901.80
<b>Total</b>	<b>\$21,951.00</b>	<b>1,601.50</b>	<b>0.00</b>	<b>\$23,552.50</b>

**5. RELATED PARTY TRANSACTIONS**

There are no related party transactions to disclose as required by SFAS 97.

**6. LITIGATION AND CLAIMS**

The Concord Fire District is not a defendant in any litigation seeking damages.

**7. SUBSEQUENT EVENTS**

There were no events that occurred after the close of field work and prior to the issuance of this report that materially affected the Concord Fire District.