

REC'D
CLERK OF COURTS
42 JUL 10 11:00:30

CADDO PARISH DISTRICT NO. 1
Monroe, Louisiana

General Purpose Financial Statements
With Independent Auditors' Report
As of and for the Year Ended
December 31, 2000
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Parish Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/19/02

LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

CAJADO FIRE DISTRICT NO. 1
Blanchard, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 2008
With Supplemental Information Schedule

C O N T E N T S

	Statement	Page No.
Independent Auditor's Report		3
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	3
Governmental Fund Type - General Fund		
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B	6
Notes to the Financial Statements		7
	Schedule	Page No.
Supplemental Information Schedule - Schedule of Compensation Paid Commissioners	1	17
Independent Auditor's Report Required by Government Auditing Standards:		
Report on Compliance and Internal Control over Financial Reporting		19
Schedule of Findings and Questioned Costs	2	21
Summary Schedule of Prior Audit Findings	3	22



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Wm. F. Edrington, CPA
Paul C. Bone, CPA
Kathleen M. Grayson, III, CPA

Independent Auditors' Report

**BOARD OF COMMISSIONERS
CALDO FIRE DISTRICT NO. 1
Bossier, Louisiana**

We have audited the general purpose financial statements of Caldo Fire District No. 1, a component unit of the Caldo Parish Commission, as of December 31, 2000, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of Caldo Fire District No. 1's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Caldo Fire District No. 1 as of December 31, 2000, and the results of operations for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of Caldo Fire District No. 1. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

BOARD OF COMMISSIONERS
CALDO FIRE DISTRICT NO. 1
Monroe, Louisiana
Independent Auditors' Report,
December 31, 2001

In accordance with *Governor's Auditing Standards*, we have also issued a report dated April 22, 2002, on the Caldo Fire District No. 1's compliance with laws, regulations, and contracts, and our consideration of the agency's internal control over financial reporting. That report is an integral part of an audit performed in accordance with *Governor's Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.



Monroe, Louisiana
April 22, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CAJADO FIRE DISTRICT NO. 1
Monroeh, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2001

	GOVERNMENTAL	--NONPROFIT GROUPS--		TOTAL COMBINATION
	--FUND TYPE-- GENERAL FUND	GENERAL FUND ASSETS	GENERAL FUND-TYPE BOND	
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$368,485			\$368,485
Receivables:				
Ad valorem taxes	469,322			469,322
State revenue sharing	44,680			44,680
State forestry grant	2,379			2,379
Other	5,988			5,988
Land, buildings, and equipment		\$1,673,790		1,673,790
Amount to be provided for retirement of general long-term debt			\$139,000	139,000
TOTAL ASSETS AND OTHER DEBITS	\$890,717	\$1,673,790	\$139,000	\$2,703,507
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$20,840			\$20,840
Payroll withholdings payable	6,045			6,045
Certificates of indebtedness payable			\$139,000	139,000
Total Liabilities	26,885	None	139,000	165,885
Fund Equity:				
Investment in general fund assets		\$1,673,790		1,673,790
Fund balance - Unreserved - undesignated	\$60,812			\$60,812
Total Fund Equity	\$60,812	1,673,790	None	2,537,602
TOTAL LIABILITIES AND FUND EQUITY	\$890,717	\$1,673,790	\$139,000	\$2,703,507

The accompanying notes are an integral part of this statement.

CADDO FIRE DISTRICT NO. 1
Blanchard, Louisiana
GOVERNMENTAL FUND TYPE -
GENERAL FUND
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES			
All other revenues	\$404,000	\$497,496	\$93,496
Intergovernmental revenue - state funds:			
State revenue sharing fund	95,900	46,277	(49,623)
Fire insurance rebate	30,000	20,958	9,042
State lottery grant		4,278	4,278
Use of money and property	77,500	19,989	57,511
Other revenue	1,000	3,652	2,652
Total revenues	<u>\$609,000</u>	<u>\$617,651</u>	<u>\$8,651</u>
EXPENDITURES			
Current - public safety:			
Personnel services and related benefits	349,050	358,034	(8,984)
Operating services	81,800	70,983	10,817
Material and supplies	26,800	28,480	(1,680)
Travel and office	6,000	11,125	(5,125)
Capital outlay	30,000	30,989	(9,989)
Data Service	14,000	23,382	9,382
Total expenditures	<u>\$516,650</u>	<u>\$523,717</u>	<u>(7,067)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(9,650)	62,934	72,584
FUND BALANCE AT BEGINNING OF YEAR	390,000	800,878	410,878
FUND BALANCE AT END OF YEAR	\$380,350	\$863,812	\$483,462

The accompanying notes are an integral part of this statement.

CADDO FIRE DISTRICT NO. 1
Blanchard, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2004

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Caddo Fire District No. 1 was created by the Caddo Parish Commission (formerly Caddo Parish Police Jury), as authorized by Louisiana Revised Statute 40:1493, on October 6, 1983, by ordinance number 2004. The district is governed by a five member board appointed by the commission, the Town of Blanchard, and by the board. Board members receive compensation as provided for by law. The district is responsible for maintaining and operating the 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 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 (GASB) Statement No. 14 established criteria 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.

CAJODO FIRE DISTRICT NO. 1

Blanchard, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the commission does not appoint a voting majority but are directly dependent on the commission.
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, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Caldo 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 commissions, the general government services provided by that governmental unit, or the other governmental units that comprise the Caldo Parish financial reporting entity.

K. 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 fixed assets and general long-term obligations) that are not recorded 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 type of the district is described as follows:

CADDO RIVER DISTRICT NO. 1
Monarch, 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 approved by voters of the district, state fire insurance rebates, state revenue sharing, and interest earnings on investments.

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental fund and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. Approximately 85 per cent of general fixed assets are valued at actual historical cost while the remaining 15 per cent are valued at estimated cost, based on the actual historical cost of like items. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized.

General long-term debt, such as bonds or certificates of indebtedness payable, are recognized as a liability of the General Fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

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 uses) 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 measurable and available (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:

Revenues

Ad valorem taxes and the related state revenue sharing are budgeted in the year the taxes are due and payable. Ad valorem taxes 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 47:1593 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year, and January and February of the ensuing year.

Other intergovernmental revenues 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, ad valorem taxes, state revenue sharing, and other intergovernmental revenues have been treated as receivable to accrual.

Expenditures

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

K. BUDGET PRACTICES

A preliminary budget for the ensuing year is prepared by the fire chief prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The proposed budget is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditures. Encumbrance accounting is not used by the district. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

CAJADO FIRE DISTRICT NO. 1
Monroe, Louisiana
Notes to the Financial Statements (Continued)

Internal auditors' integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2008, the district has cash (bank balances) totaling \$368,485 as follows:

Demand deposits	\$368,305
Petty cash	<u>180</u>
Total	<u>\$368,485</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the 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 bank in a holding or collateral bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2008, total \$368,485 and are fully secured by federal deposit insurance and the pledge of bank owned securities.

G. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to theft, theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the fire district maintains commercial insurance policies covering property, general liability, employee dishonesty, and workers compensation insurance. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2008.

CADDO PARISH DISTRICT NO. 1

Bossier, Louisiana

Notes to the Financial Statements (Continued)

2. TOTAL COLUMN ON COMBINED STATEMENTS

Total columns on the combined statements are captioned *Minoritarian Only (Overview)* to indicate that they are presented only to facilitate financial analysis. Data 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. Interfund eliminations have not been made in the aggregation of this data.

3. LEVIED TAXES

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Explanation Date</u>
District taxes:			
Operations and maintenance	13.58	15.51	2007

The difference between authorized and levied millages is the result of reassessments of taxable property in the district, as required by Article VII, Section 18, of the Louisiana Constitution of 1974.

4. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 2004:

	<u>Balance at January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31</u>
Land and improvements	583,346			583,346
Buildings	607,683			607,683
Office equipment	31,098	581		30,279
Fire fighting equipment	505,575	26,509		532,082
Total	<u>\$1,626,802</u>	<u>\$26,990</u>	<u>NONE</u>	<u>\$1,653,792</u>

CAJADO FIRE DISTRICT NO. 1

Bossier, Louisiana

Notes to the Financial Statements (Continued)

5. PENSION PLAN

Substantially all employees of Cajado Fire District No. 1 are members of the Louisiana Firefighters Retirement System (System), a cost-sharing multi-employer, defined benefit 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 three and one-third 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 over the 36 consecutive month or joined months that 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) 935-4060.

Plan members are required by state statute to contribute 5.0 per cent of their annual covered salary and Cajado Fire District No. 1 is required to contribute at an actuarially determined rate. The current rate is 9.0 per cent of annual covered payroll. The contribution requirements of plan members and Cajado Fire District No. 1 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. Cajado Fire District No. 1's contributions to the system for the years ended December 31, 2001, 2000, and 1999, were \$17,946, \$15,303, and \$19,634, respectively, equal to the required contribution for each year.

6. LITIGATION AND CLAIMS

At December 31, 2001, the fire district was not involved in any lawsuits.

CADDO FIRE DISTRICT NO. 1

Monroe, Louisiana

Notes to the Financial Statements (Continued)

7. LONG-TERM DEBT

The Fire District obtained State Attorney General approval for the issuance of \$155,000 Limited tax certificates of indebtedness in April 2000. In late July and early August of 2000, the District issued the tax certificates. The following is a summary of the District's long-term debt at December 31, 2001:

\$25,000 Certificate of Indebtedness to Hibernia National Bank, Shreveport, LA., due in escalating annual installments from \$10,000 to \$25,000 plus interest at rates ranging from 5.6% to 8.15%.	\$15,000
\$30,000 Certificate of Indebtedness to the Louisiana Public Facilities Authority, Baton Rouge, LA., due in annual installments of \$6,000 without interest.	30,000
Total	\$45,000

The annual requirements to amortize all general long-term debt outstanding at December 31, 2001, including interest of \$28,347 are as follows:

	Bank of Hibernia	Louisiana PFA	Total
2002	\$17,627	\$6,000	\$23,627
2003	17,948	6,000	23,948
2004	18,204	6,000	24,204
2005	18,397	6,000	24,397
2006	22,273		22,273
2007	24,081		24,081
2008	23,760		23,760
Total	\$143,347	\$24,000	\$167,347

SUPPLEMENTAL INFORMATION SCHEDULE

CAJADO FIRE DISTRICT NO. 1
Blanchard, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2001

COMPENSATION PAID COMMISSIONERS

The schedule of compensation paid to commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. In accordance with Louisiana Revised Statute 40:1498, the commissioners receive \$50 per board meeting attended, not to exceed five meetings in any one calendar month.

CAJADO FIRE DISTRICT NO. 1
Blinchard, LouisianaSchedule of Compensation Paid Commissioners
For the Year Ended December 31, 2001

Charles Strickland	\$300
Don Jones	300
Les Ralph	300
Henry Walker	300
Sarah Busch	300
Total	<u>\$1,500</u>

**Independent Auditors' Report Required
by Government Auditing Standards**

The following independent auditors' report on compliance with laws, regulations and contracts and on the internal control is 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.



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

5000 LITTLE OAK
SUITE 1100
MONROE, LA 70001

**Independent Auditors' Report on Compliance and
Internal Control Over Financial Reporting**

**BOARD OF COMMISSIONERS
CALCASIEU FIRE DISTRICT NO. 1
Blanchard, Louisiana**

We have audited the general purpose financial statements of the Calcasieu Fire District No. 1 as of and for the year ended December 31, 2004 and have issued our report thereon dated April 22, 2005. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Fire District No. 1's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Fire District No. 1's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

BOARD OF COMMISSIONERS
CALDOO FIRE DISTRICT NO. 1
Bossier, Louisiana

Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 2011

This report is intended solely for the information and use of the Caddo Parish Fire District No. 1, management of the fire district, and Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Scott J. Arceneux

Monroe, Louisiana
April 22, 2012

CADDO FIRE DISTRICT NO. 1
Bossier, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2001

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of Caddo Fire District No. 1.
2. No instances of non-compliance material to the financial statements of Caddo Fire District No. 1 was disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

CAJODO FIRE DISTRICT NO. 1
Blanchard, Louisiana

Summary Schedule of Price Audit Findings
For the Year Ended December 31, 2009

There were no findings reported in the audit report for the year ended December 31, 2009.