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LEGISLATIVE COUNCIL

**WEST BAYOU FIRE PROTECTION  
DISTRICT NO. 8  
WEST BAYOU HOUSE PARSIPPO POLICE JURY**

General Purpose Financial Statements  
Years Ended  
December 31, 1994 and December 31, 1995  
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 auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date     JUN 27 1995

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**Donald C. DeVille**

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5010-108  
GSA FPMR (41 CFR) 101-11.6  
MAY 1962 EDITION

**INDEPENDENT AUDITOR'S REPORT**

May 9, 1997

Board of Commissioners  
West Baton Rouge Fire Protection Sub-District No. 5  
Port Allen, Louisiana

I have audited the accompanying general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 5 as of December 31, 1996, and December 31, 1995, and for the two years then ended. These general purpose financial statements are the responsibility of the West Baton Rouge Fire Protection Sub-District No. 5's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. These standards require that I 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. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Fire Protection Sub-District No. 5 as of December 31, 1996, and December 31, 1995, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 9, 1997, on my consideration of West Baton Rouge Fire Protection Sub-District No. 5's internal control structure and a report dated May 9, 1997, on its compliance with laws and regulations.

Respectfully submitted,

*Donald C. DeVille*

**WEST BORDEN FIRE PROTECTION SUBDISTRICT NO. 2**  
**WEST BORDEN BORDEN PARISH POLICE JURY**  
**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1998**

	GOVERNMENTAL	ACCOUNT		TOTALS
	FUND TYPE	SECTION	GENERAL	(HUNDREDS OF
	GENERAL	FIXED	LONG-TERM	DOLLARS)
		ASSETS	DEBT	ONLY)
<b>ASSETS</b>				
Cash and Cash Equivalents	\$106,173	-0-	-0-	\$106,173
Sales Taxes Receivable	6,899	-0-	-0-	6,899
Deposit - LWCC	193	-0-	-0-	193
Fixed Assets	-0-	\$330,311	-0-	330,311
Amount to Retire Lease	-0-	-0-	\$139,439	139,439
<b>TOTAL ASSETS</b>	<b>113,065</b>	<b>330,311</b>	<b>139,439</b>	<b>582,815</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Bonds Payable	-0-	-0-	\$100,000	\$100,000
Lease Payable	-0-	-0-	39,439	39,439
Accounts Payable	588	-0-	-0-	588
Employee Withholdings	136	-0-	-0-	136
<b>TOTAL LIABILITIES</b>	<b>724</b>	<b>-0-</b>	<b>139,439</b>	<b>139,653</b>
<b>FUND EQUITY:</b>				
Investment in General Fixed Assets	-0-	\$330,311	-0-	330,311
Fund Balances:				
Unreserved - Undesignated	112,039	-0-	-0-	112,039
<b>TOTAL FUND EQUITY</b>	<b>112,039</b>	<b>330,311</b>	<b>-0-</b>	<b>442,350</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>113,065</b>	<b>330,311</b>	<b>139,439</b>	<b>582,815</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BAYON FIRE PROTECTION DISTRICT NO. 3**  
**WEST BAYON POLICE PARISH POLICE JURY**  
**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1998**

	GOVERNMENTAL	ACCOUNT	GENERAL	TOTALS
	FUND TYPE	GROUPS		
	GENERAL	FIXED	LIABILITIES	(MEMORANDUM
		ASSETS		ONLY)
<b>ASSETS</b>				
Cash and Cash Equivalents	\$132,843	-0-	-0-	\$132,843
Sales Taxes Receivable	7,878	-0-	-0-	7,878
Fixed Assets	-0-	\$159,607	-0-	159,607
Amount To Retire Loans	-0-	-0-	\$59,445	59,445
<b>TOTAL ASSETS</b>	<b>140,721</b>	<b>159,607</b>	<b>59,445</b>	<b>359,773</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts Payable	\$159	-0-	-0-	\$159
Employee Withholdings	447	-0-	-0-	897
Loan Payable	-0-	-0-	\$59,445	59,891
<b>TOTAL LIABILITIES</b>	<b>567</b>	<b>-0-</b>	<b>59,445</b>	<b>61,012</b>
<b>FUND EQUITY:</b>				
Investment In General Fixed Assets	-0-	\$159,607	-0-	159,607
Fund Balances:				
Unreserved - Undesignated	139,653	-0-	-0-	139,653
<b>TOTAL FUND EQUITY</b>	<b>139,653</b>	<b>159,607</b>	<b>-0-</b>	<b>299,260</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>140,728</b>	<b>159,607</b>	<b>59,445</b>	<b>359,780</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST NORTON FIRE PROTECTION DISTRICT NO. 2**  
**WEST NATCH NICH FRAIGN POLICE JURY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**YEARS ENDED DECEMBER 31, 1988, AND DECEMBER 31, 1987**

	<u>1988</u>	<u>1987</u>
<b>REVENUES</b>		
Sales Taxes	\$105,987	\$100,728
24 Insurance Rebate	4,873	4,968
Interest	2,165	1,987
<b>TOTAL REVENUES</b>	<u>113,025</u>	<u>107,683</u>
<b>EXPENDITURES</b>		
<b>CURRENT</b>		
<b>PUBLIC SAFETY</b>		
SALARIES	7,400	8,870
PAYROLL TAXES	565	678
<b>OPERATING SERVICES:</b>		
Administrative Fee - Clerical	2,100	2,100
Convention & Special Training	1,078	1,288
Publications	33	340
First Aid Equipment/Supplies	1,470	535
Insurance	10,270	13,272
Miscellaneous	-0-	229
Professional	-0-	1,445
Radio Maintenance	2,001	880
Telephone	714	883
Uniforms	893	-0-
Utilities	1,888	1,247
Vehicle Expense - Repair	-0-	1,821
<b>OPERATING SUPPLIES:</b>		
Stationery and Supplies	157	16,675
Vehicle Expense - Fuel	970	680
<b>CAPITAL OUTLAY</b>	192,245	300
<b>NET SERVICE:</b>		
Principal	11,007	13,007
Interest	5,928	3,768
<b>TOTAL EXPENDITURES</b>	<u>229,642</u>	<u>88,429</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(116,617)	41,244
<b>OTHER FINANCING SOURCES:</b>		
LOAN PROCEEDS	108,000	-0-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	(8,617)	41,244
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>128,653</u>	<u>91,409</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>113,025</u>	<u>138,653</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BOONE FIRE PROTECTION DISTRICT NO. 2**  
**WEST BAYON BOONE PARISH POLICE JURY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -**  
**BUDGET (GRAP REPAIR) AND ACTUAL**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**YEAR ENDING DECEMBER 31, 1975**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (ADVERSE/UNFAVORABLE)
<b>REVENUES</b>			
Sales Taxes	\$50,000	\$109,997	\$19,997
24 Insurance Rebate	4,700	4,873	173
Interest	2,900	2,365	(535)
<b>TOTAL REVENUES</b>	<b>57,600</b>	<b>117,235</b>	<b>19,735</b>
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
<b>PUBLIC SAFETY</b>			
Salaries	5,400	7,400	2,000
Payroll Taxes	300	265	(35)
<b>OPERATING SERVICES -</b>			
Administrative Fee - Clerical	2,700	2,700	-
Convention & Special Training	1,800	1,078	(722)
Publications	300	30	(270)
First Aid Equipment/Supplies	4,500	1,470	(3,030)
Insurance	12,500	10,279	(2,221)
Miscellaneous	300	-	(300)
Professional	1,500	-	(1,500)
Radio Maintenance	1,000	2,000	(1,000)
Telephone	750	714	(36)
Uniforms	1,000	894	(106)
Utilities	1,500	1,800	(300)
Vehicle Expense - Repairs	4,000	-	(4,000)
<b>OPERATING SUPPLIES -</b>			
Stationary and supplies	75	157	(82)
Vehicle Expense - Fuel	1,100	970	(130)
<b>CAPITAL OUTLAY -</b>			
<b>DEBT SERVICE</b>			
Principal	12,000	11,007	(993)
Interest	8,000	8,528	(528)
<b>TOTAL EXPENDITURES</b>	<b>121,825</b>	<b>139,649</b>	<b>17,824</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(64,225)</b>	<b>(22,414)</b>	<b>(4,089)</b>
<b>OTHER FINANCING SOURCES:</b>			
<b>LOAN PROCEEDS</b>	<b>-0-</b>	<b>104,000</b>	<b>104,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>(64,225)</b>	<b>(18,614)</b>	<b>99,911</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>138,655</b>	<b>138,655</b>	<b>-0-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>74,430</b>	<b>120,041</b>	<b>99,911</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BATON ROUGE FIRE PROTECTION SUB-DISTRICT NO. 5  
WEST BATON ROUGE PARISH POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1978, AND DECEMBER 31, 1979**

**INTRODUCTION**

West Baton Rouge Fire Protection Sub-District No. 5 is a body corporate created by the West Baton Rouge Parish Police Jury, as provided by Louisiana Revised Statute 48:1586. The Fire Sub-District is governed by the West Baton Rouge Parish Police Jury's governing body. The Fire Sub-District is authorized to provide fire protection services within the Erwinville, Louisiana area. The population of the Sub-District is approximately 4,000 and the Fire Sub-District employs three persons.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the West Baton Rouge Fire Protection Sub-District No. 5 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. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY**

Section 2100 of the GASB codification of Governmental Accounting and Financial Reporting standards (GASB codification) established criteria for determining the reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the West Baton Rouge Parish Police Jury is determined on the basis of the following criteria:

1. Appointment of governing boards
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the West Baton Rouge Parish Police Jury designates management and influences operations of the Fire Sub-District, it was determined to be a component unit of the West Baton Rouge Parish Police Jury, the governing body of the Parish and the governing body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Fire Sub-District and do not present information on the West Baton Rouge Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.



**WEST BAYNE FIRE PROTECTION SUBDISTRICT No. 5**  
**WEST BAYNE BOUNDARY POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996, AND DECEMBER 31, 1995**

**C. FUND ACCOUNTING**

The Sub-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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Fire Sub-District are classified as governmental funds. Governmental funds account for the Fire Sub-District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds of the Fire Sub-District include:

**General Fund** - the general operating fund of the Fire Sub-District accounts for all financial resources, except those required to be accounted for in other funds.

**D. BASIS OF ACCOUNTING**

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

**REVENUES**

Revenues are recognized when they become measurable and available as net current assets.

Sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenues at that time.

**WEST BOUGE FIRE PROTECTION SUBDISTRICT NO. 5**  
**WEST BATON BOUGE PARISH POLICE JURY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999, AND DECEMBER 31, 1998**

**D. BASIS OF ACCOUNTING (Continued)**

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes and interest income.

**Expenditures**

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

**E. BUDGETS**

Louisiana Local Government Budget Act, LA-R.S. 39:1501-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Sub-District has expenditures under \$250,000, the Fire Sub-District does not fall within the Budget Act, but a budget was adopted as follows:

1. A proposed operating budget for the fiscal year is prepared by the accountant of the West Baton Rouge Fire Protection Sub-District No. 5. The operating budget includes proposed expenditures and the means of financing them. The budget is submitted to the West Baton Rouge Police Jury for approval.
2. The Police Jury conducts public hearings on the budget, which must be adopted by December 15.
3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
4. All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.
5. Budgets are adopted on the CMAP basis.

**F. ENCUMBRANCES**

The Fire Sub-District does not use the encumbrance method of accounting.

**WEST BOUGE FIRE PROTECTION SUBDISTRICT NO. 2  
WEST BOUGE BOULEVARD FIRE POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999, AND DECEMBER 31, 2000**

**6. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits. Under state law, the sub-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 principal offices in Louisiana.

**8. INVENTORIES**

inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

**3. PREPAID ITEMS**

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

**7. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**8. COMPENSATED ABSENCES**

The Fire sub-district does not have a policy relating to vacation or sick leave.

**5. SALES TAXES**

In 1991, the voters passed a sales tax in which the Fire Sub-district receives 1/3 of it upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on the sales of services in the Sub-District, as defined in L.R.S. 47:301 through 47:317, inclusive, for a period of 20 years from the date of first levy of said tax.

**WEST BOSTON FIRE PROTECTION SUBDISTRICT NO. 2  
WEST BOSTON POLICE FIREMEN POLICE JUNE  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1998, AND DECEMBER 31, 1999**

**B. TOTAL COLUMN ON COMBINED STATEMENTS**

Total column on the Combined Statements is captioned "Memorandum only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

The Fire Sub-District had cash in a deeded checking account at year-end as follow:

	<u>BOOK VALUE</u>	<u>DRAW BALANCE</u>	<u>FIDC INSURED</u>	<u>AT RISK</u>
December 31, 1998	\$188,173	\$187,442	\$187,442	\$ -0-
December 31, 1999	\$332,841	\$332,272	\$300,000	\$32,272

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.

**NOTE 3 - RECEIVABLES**

A summary of receivables follows:

	<u>1998</u>	<u>1999</u>
Taxes:		
Sales Tax	\$8,809	\$7,878

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**WEST BAYON FIRE PROTECTION SUBDISTRICT NO. 3**  
**WEST BAYON MOORE PARISH POLICE JUNE**  
**NOTED TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996, AND DECEMBER 31, 1995**

**NOTE 4 - CHANGES IN FIXED ASSETS**

A. A summary of changes in general fixed assets for 1996 follows:

	BALANCE 12/31/95	ADDITIONS	DELETIONS	BALANCE 12/31/96
Land	\$100	\$-0-	-0-	\$100
Buildings	-0-	68,363	-0-	68,363
Equipment & Vehicles	189,307	110,841	-0-	299,148
	<u>189,407</u>	<u>178,604</u>	<u>-0-</u>	<u>368,011</u>

B. A summary of changes in general fixed assets for 1995 follows:

	BALANCE 12/31/94	ADDITIONS	DELETIONS	BALANCE 12/31/95
Land	\$-0-	\$100	-0-	\$100
Equipment & Vehicles	189,307	-0-	-0-	189,307
	<u>189,307</u>	<u>100</u>	<u>-0-</u>	<u>189,407</u>

**NOTE 5 - PENSION PLAN AND RETIREMENT COMMITMENTS**

The Fire sub-District does not have a pension plan nor offers post retirement benefits.

**NOTE 6 - LITIGATION AND CLAIMS**

As of December 31, 1996, and December 31, 1995, the Fire Sub-District was not a defendant in any lawsuits and was not aware of any unasserted claims. No claims or litigation costs were incurred during the current year.

**NOTE 7 - BOARD MEMBER COMPENSATION**

No member of the board receives any compensation.

**WEST BOSTON FIRE PROTECTION SUBDISTRICT NO. 5  
WEST BOSTON BOUVE PARKED POLICE JURY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1996, AND DECEMBER 31, 1995**

**NOTE 8 - BONDS PAYABLE**

In June 1996, the Fire Sub-District entered into a certificate of indebtedness for \$100,000 payable in annual escalating principal installments as follows plus escalating interest ranging from 4.45% to 4.35% for seven years to purchase a fire truck. The future payments are as follows:

<u>DOE DATE</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
01-May-97	16,450	12,000	4,450	88,000
01-May-98	17,634	12,750	4,884	75,250
01-May-99	17,864	13,500	4,364	61,750
01-May-00	17,924	14,250	3,674	47,500
01-May-01	17,791	15,000	2,791	32,500
01-May-02	18,228	15,000	3,228	16,500
01-May-03	17,847	15,000	2,847	-0-
Total	<u>123,438</u>	<u>100,000</u>	<u>34,438</u>	

**NOTE 9 - LOANS PAYABLE**

On June 1, 1993, the Fire Sub-District entered into a note payable for \$75,000 payable in annual principal installments of \$10,388 plus interest at 7% for seven years to purchase a fire truck. The future payments are as follows:

<u>DOE DATE</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
06-Jun-96	14,555	11,000	3,555	28,438
06-Jun-97	14,555	11,000	3,555	28,438
06-Jun-98	14,555	11,000	3,555	27,425
06-Jun-99	14,555	11,000	3,555	8,418
06-Jun-00	8,888	8,418	450	-0-
Total	<u>66,088</u>	<u>50,448</u>	<u>14,640</u>	

**SUPPLEMENTAL INFORMATION**

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
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MEMBER  
INTERNATIONAL CHARTERED  
ACCOUNTANTS ASSOCIATION

**COMPLIANCE REPORT BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**May 9, 1987**

Board of Commissioners  
West Baton Rouge Fire Protection Sub-District No. 5  
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 5 as of and for the years ended December 31, 1986, and December 31, 1985, and have issued my report thereon dated May 9, 1987. I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office.

Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to West Baton Rouge Fire Protection Sub-District No. 5 is the responsibility of partnership's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of West Baton Rouge Fire Protection Sub-District No. 5's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests disclosed no instances of noncompliance that are to be reported under Government Auditing Standards.

This report is intended for the information of the management. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully submitted,

*Donald C. DeVille*  
Certified Public Accountant



# Donald C. DeVille

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REPORT  
PREPARED BY THE  
MEMBERSHIP OF THE  
INSTITUTE

## REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

May 9, 1997

### Board of Commissioners

West Baton Rouge Fire Protection Sub-District No. 5  
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 5 as of and for the years ended December 31, 1996, and December 31, 1995, and have issued my report thereon dated May 9, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of West Baton Rouge Fire Protection Sub-District No. 5 for the years ended December 31, 1996, and December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purposes of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the West Baton Rouge Fire Protection Sub-District No. 5 is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

For the purposes of this report, I have classified the significant internal control structure policies and procedures in the following categories: Cash Receipts/Disbursements, Purchasing, and Payroll.

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weakness under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts 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. I noted no matters to be material weakness as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Haven Seage Fire Protection Sub-District No. 2 is a matter of public record.

Respectfully submitted,



Certified Public Accountant

WEST ROUGE FIRE PROTECTION DISTRICT NO. 5  
WEST WYOMING COUNTY POLICE JURY  
SCENARIO OF FINDINGS  
DECEMBER 31, 1998, AND DECEMBER 31, 1999

**REPORTABLE CONDITION:** Actual expenditures exceeded budgeted expenditures for the year ended December 31, 1998, by \$17,824.

**CAUSE:** The over expenditure was due to the purchase of fixed assets.

**EFFECT:** Expenditures exceeded appropriations.

**RECOMMENDATION:** I recommend that the Fire District periodically compare its expenditures and proposed expenditures to the budget for the availability of funds.

**MANAGEMENT RESPONSE:** Management agrees with finding.

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**REPORTABLE CONDITION:** The Fire District's 1999 bank balance exceeded the FDIC limit of \$100,000 by \$33,272.

**CAUSE:** Increased sales tax revenues and a savings plan to purchase a fire truck cause the excess cash balance.

**EFFECT:** \$33,272 was at risk of loss.

**RECOMMENDATION:** Since the Fire District has opened another bank account in 1999, I have no recommendation.

**MANAGEMENT RESPONSE:** Management stated that they have opened another bank account.

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