

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
(OF RICHLAND PARISH)
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1995

INTRODUCTION

Archibald-Alto Fire Protection District of Richland Parish was created by resolution of the Richland Parish Police Jury on April 7, 1987, for the purpose of acquiring, constructing, maintaining and operating fire equipment for the people of Archibald-Alto Fire Protection District of Richland Parish. The district is governed by a board of commissioners consisting of five members. The commissioners are appointed by the Richland Parish Police Jury for terms of two years. Commissioners receive no compensation for their services. The district has no employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of Archibald-Alto Fire Protection District of Richland Parish have been prepared in conformity with generally accepted 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

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the 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 Richland Parish Police Jury appoints the governing board and because the district operates within the geographical boundaries of Richland Parish, the district was determined to be a component unit of the Richland Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other

ANCHORALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1996

NAME	AMOUNT
Billy McGlothlin	\$ -
Connie Eppelstein	-
Douglas McKay	-
J. R. Montgomery	-
Total	<u>\$ -</u>

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Bossierite, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1996

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature.

ARCHIBALD ALTO FIRE PROTECTION DISTRICT
 OF RICHLAND PARISH
 RICHLAND PARISH POLICE JURY
 Rayville, Louisiana
 Notes to the Financial Statements (Continued)

Training Institute of Louisiana, maintaining the unit and providing liability and property insurance on the unit. The agreement will continue from year to year unless terminated by either party by thirty days written notice. There was no monetary consideration for the lease.

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	<u>Bonded Debt</u>
Long-term obligations payable at December 31, 1995	\$454,182
Additions	-
Deductions	<u>131,330</u>
Long-term obligations payable at December 31, 1996	<u>\$322,851</u>

The general obligation bonds are comprised of two issues. Both issues are dated March 2, 1990 and bear interest at the annual rate of six percent. One issue had an original issue amount of \$147,800 and is payable in annual installments of \$10,713 and matures in 2003. The other issue was in the amount of \$453,000 and is payable in annual installments of \$46,645 and matures in 2008.

The annual requirements to amortize all bonds outstanding at December 31, 1996 are as follows:

Year Ending	<u>Issue 1</u>	<u>Issue 2</u>	<u>Total</u>
1997	\$ 11,713	\$ 46,645	\$ 58,358
1998	11,713	46,645	58,358
1999	11,713	46,645	58,358
2000	11,713	46,645	58,358
2001	11,713	46,645	58,358
Thereafter	<u>142,685</u>	<u>151,332</u>	<u>294,017</u>
Total	<u>\$306,280</u>	<u>\$324,727</u>	<u>\$631,007</u>

**ARCHIBOLD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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. 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. At December 31, 1996, the district had \$189,185 in deposits (reduced bank balances). These deposits are secured from risk by \$189,185 of federal deposit insurance (GA50 Category 1).

4. RECEIVABLES

The receivables at December 31, 1996 consist of amounts due for parcel fees assessed in 1996 and prior years.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (land, buildings, vehicles, and equipment) for the year ended December 31, 1996 follows:

	Balance January 1, 1996	Additions	Disposals	Balance December 31, 1996
Land	\$ 5,900	\$ 6,800	-	\$ 12,700
Buildings	180,800	6,390	-	187,190
Vehicles	387,365	-	1,000	386,365
Equipment	45,398	591	-	45,989
Total	<u>\$225,463</u>	<u>\$13,681</u>	<u>\$1,000</u>	<u>\$238,144</u>

6. LITIGATION AND CLAIMS

The district is not involved in any litigation or aware of any claims at December 31, 1996.

7. LEASES

On April 18, 1996 the Archibold-Alto Fire Protection District entered into a cooperative lease agreement with the Louisiana Office of Forestry, Department of Agriculture and Forestry, whereby the Office of Forestry made available a used 1981 Ford Passenger Van to be used by the district for fire protection contingent on the district modifying the van for use in fire protection, training of personnel by Fireman

ARCHBISHOP-D'ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Bayou La, Louisiana
Notes to the Financial Statements (Continued)

H. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Interest costs incurred during construction are 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.

I. COMPENSATED ABSENCES AND PENSION PLAN

The district does not have any full-time employees; therefore, it does not have a formal vacation or sick leave policy and does not contribute to a pension plan.

J. LONG-TERM OBLIGATIONS

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

K. TOTAL COLUMN ON BALANCE SHEET

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

2. PARCEL FEES

The district is authorized to levy and collect an annual parcel fee of \$100 annually on each lot or tract upon which is located a residential or commercial structure within the district.

3. CASH AND CASH EQUIVALENTS

At December 31, 1988, the district has cash and cash equivalents (bank balances) totaling \$109,189 as follows:

Interest bearing demand deposits	\$60,512
Time deposits	<u>48,677</u>
Total	<u>\$109,189</u>

**ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)**

governmental units that comprise the governmental reporting entity.

C. FUND ACCOUNTING

The district uses a fund (Elemental Fund) and an account group 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.

The General Fund of the district is classified as a governmental fund. It accounts for the 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.

DA. BASIS OF ACCOUNTING

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

Revenues

Parish fees are recorded in the year the fees are assessed. Parcel fees are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The fees are generally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

Zoe P. Marks
Certified Public Accountant
195 Jean Street
Baton Rouge, LA 70808
RECEIVED
LEGISLATIVE CENTER
03 03 91 AM 9:49

Office Phone: (504) 784-0097
Facsimile: (504) 784-5531

Reference Phone:
(504) 784-4511

BOARD OF COMMISSIONERS
ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

I have compiled the accompanying component unit financial statements of Archibald-Alto Fire Protection District of Richland Parish, a component unit of the Richland Parish Police Jury, as of December 31, 1990 and for the year then ended, 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. 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.

Zoe P. Marks, CPA
March 17, 1991

Receipt Acknowledged
Legislative Authority

By _____

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

RECEIVED
COMPTROLLER GENERAL
STATE OF LA
MARCH 21 1997

March 17, 1997

Office of Legislative Auditor
Attention: Ms. Dorothy Milnes
1600 North Third
Post Office Box 94397
Baton Rouge, Louisiana 70804-0397

Dear Ms. Milnes:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Arribaldou-Aho Fire Protection District of Richland Parish as of and for the fiscal 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,



OFFICER

Enclosure

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
Richland Parish Police Jury
Rayville, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 1996

C O N T E N T S

	Statement	Page No.
Transmittal Letter		3
Accountant's Report on the Financial Statements		3
Accountant's Report on Applying Agreed-Upon Procedures		4
Louisiana Attention Questionnaire (Completed)		8
Component Unit Financial Statements:		
Balance Sheet, December 31, 1996 (All Fund Types and Account Groups)	A	11
Governmental Fund - General Fund:		
Statement of Revenues, Expenditures, and Changes in Fund Balance, for the Year Ended December 31, 1996	B	12
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual for the Year Ended December 31, 1996	C	13
Notes to the Financial Statements		14
	Schedule	Page No.
Supplemental Information Schedule - Schedule of Compensation Paid Board Members	1	20

9235

ORIGINAL
FILE COPY

DO NOT SIGN OUT

When necessary
copies from this
copy and PLACE
FMS in 1810

RECEIVED
LEGISLATIVE ADDRESS
STILLER AT 9:40

ARCHIBALD ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Component Unit Financial Statements
As of and for the Year Ended
December 31, 1986

Under provisions of state law, this report is a public document. A copy of this report has been distributed 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 APR 16 1987

ZOE P. MEEKS
Certified Public Accountant
708 JULIA STREET
RAYVILLE, LA 71269

Office Phone: (504) 708-8807
Telex/Fax: (504) 708-8811

Residence Phone:
(504) 291-4111

Independent Accountant's Report
on Applying Agreed-Upon Procedures

BOARD OF COMMISSIONERS
ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Archibald-Alto Fire Protection District of Richland Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Archibald-Alto Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Assertion Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000 or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2215 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000 or for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 1996

REVENUES

Permit fees	\$ 47,500
Intergovernmental revenues - Richland Parish	
Police Jury - 2 per cent fire rebate	3,674
LA Dept. of Agriculture & Forestry - Grant	477
Use of money and property - interest earnings	3,369
Sale of obsolete equipment	<u>1,800</u>
TOTAL REVENUES	<u>56,220</u>

EXPENDITURES

Public safety - fire protection:	
Insurance	6,282
Legal and audit	1,350
Repairs and maintenance	3,677
Utilities	3,248
Operating supplies	1,429
Operating services	3,393
Office and collections	8,145
Training and certification	245
Capital outlay	13,681
Debt service:	
Principal	27,027
Interest	<u>21,321</u>
TOTAL EXPENDITURES	<u>104,092</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(47,872)
FUND BALANCE AT BEGINNING OF YEAR	<u>165,918</u>
FUND BALANCE AT END OF YEAR	\$118,046

The accompanying notes are an integral part of this statement.

ARCHIBALD-AULTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet December 31, 1996

	GOVERNMENTAL FUNDS - GENERAL FUNDS	GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash and cash equivalent (note 3)	\$109,000	\$	\$	\$ 109,000
Receivables - parcel fees	49,600			49,600
Prepaid expenses	5,340			5,340
Land, buildings, vehicles, and equipment (note 3)		551,384		551,384
Amount to be provided for retirement of general long-term debt	-----	-----	422,831	422,831
TOTAL ASSETS	\$163,720	\$551,384	\$422,831	\$1,132,273
LIABILITIES AND FUND EQUITY				
Liabilities - accounts payable	\$ 94	\$	\$	\$ 94
General obligation bonds payable	-----	-----	422,831	422,831
TOTAL LIABILITIES	94	-----	422,831	422,925
Fund Equity:				
Investment in general fund assets		551,384		551,384
Fund balance - unreserved and assigned	163,631	-----	-----	163,631
Total Fund Equity	163,631	551,384	-----	715,015
TOTAL LIABILITIES AND FUND EQUITY	\$163,720	\$551,384	\$422,831	\$1,132,273

The accompanying notes are an integral part of this statement.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Archibald-Ains Fife Protection District of Rockland Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Zoe P. Moody, CPA

March 17, 1997

ARCHBISHOP-AUTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Parcel fees	\$ 87,000	\$ 87,508	\$ 508
Intergovernmental revenues - Richland Parish			
Police Jury - 2 per cent fire rebate	5,500	5,634	134
LA Dept. of Agriculture & Forestry - Grant	700	679	(21)
Use of money and property -			
interest earnings	3,500	3,389	(111)
Sale of obsolete equipment	-	1,500	1,500
TOTAL REVENUES	96,700	99,708	3,008
EXPENDITURES			
Public safety - fire protection:			
Insurance	6,500	6,282	218
Legal and audit	1,400	1,350	50
Maintenance and training	4,500	4,222	278
Utilities	3,200	3,248	(48)
Operating supplies	1,500	1,439	61
Operating services	3,500	3,370	130
Office and collections	8,000	8,145	(145)
Capital outlay	14,000	13,681	319
Debt service:			
Principal	29,029	29,029	-
Interest	29,178	31,331	(2,153)
TOTAL EXPENDITURES	98,805	100,025	(1,220)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(2,105)	(1,317)	718
FUND BALANCE AT BEGINNING OF YEAR	165,018	165,018	-
FUND BALANCE AT END OF YEAR	\$162,913	\$163,701	\$ 718

The accompanying notes are an integral part of this statement.

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)

Intergovernmental revenues are recorded when the district is entitled to the funds.

Substantially all other revenues are recorded when they become available to the district.

Expenditures

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

I. BUDGET PRACTICE

The budget for the year of 1998 was prepared by the secretary-treasurer prior to December 31 of the preceding year. The budget was then made available for public inspection 30 days prior to the budget being adopted during the board's regular December meeting. The budget was not published in the official journal.

Neither encumbrance accounting nor formal budget integration (within the accounting records) are employed as management control devices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The board reserves all authority to make changes to the budget.

The budget comparison statements included in the accompanying financial statements reflect the amendments which were made during the year.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in interest bearing deposits, and cash equivalents include amounts in time deposits. 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.

G. PREPAID ITEMS

Prepaid items are classified as an asset when the expenditure is made and recognized as expenditures as the items lapse or expire.

All of the payments were properly cashed to the correct fund and general ledger account.

c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:120(the open meetings law).

Architect-Aho Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management began implementation of this procedure to fulfill the open meetings requirement in March of 1996.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were amendments to the budget during the year of which we obtained a copy.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on January 10, 1996 which indicated that the budget had been adopted by the commissioners of Archibald-Alto Fire Protection District by a unanimous vote. Amendments were made to the budget and were traced to the approval in the minutes of a meeting held December 11, 1996.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- a) trace payments to supporting documentation as to proper amount and payee

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b) determine if payments were properly coded to the correct fund and general ledger account; and