

**WIND MITT FUND PROTECTION CONTRACT
OF FRANKLIN PARISH, LOUISIANA**

**Combined Balance Sheet, All Fund Types and
Account Types - December 31, 1988**

	<u>GOVERNMENTAL FUND</u>	<u>ACCOUNT GROUPS</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM DEBT</u>
ASSETS AND OTHER DEBTS			
Assets:			
Cash and cash equivalents	\$ 88,781	\$	\$
Receivables	128,179		
Land, Buildings, and equipment		709,888	
Amount to be Provided for Debt Service	-----	-----	-----
TOTAL ASSETS AND OTHER DEBTS	<u>\$216,960</u>	<u>\$709,888</u>	<u>\$ -0-</u>
LIABILITIES AND EQUITY			
Liabilities:			
Certificate of Indebtedness			
Payable	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Equity:			
Investment in general fixed assets	\$	\$709,888	\$
Fund balances:			
Unreserved-undesignated	<u>216,960</u>		
Total Fund Balances	<u>\$216,960</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$216,960</u>	<u>\$709,888</u>	<u>\$ -0-</u>

The accompanying notes are an integral part of this statement.

MICHAEL W. JOHNSON

Certified Public Accountant

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of Certified Public Accountants

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLICING ARMS-200A PROCEDURES

To the Board of Commissioners
Ward Five Fire Protection District of
Evangeline Parish, Louisiana
Turkey Creek, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Ward Five Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward Five Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1990, included in the accompanying Louisiana Attachment 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, I 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 material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-85 38:2211-2231 (the public bid law).

One expenditure was made during the year for materials and supplies exceeding \$5,000. We examined documentation which indicated that this expenditure had been properly advertised and accepted in accordance with the provisions of LA-85 38:2211-2231.

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 LA-85 42:1501-1514 (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.

WARD 5 FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

The following is a summary of changes in long-term debt for the year ended December 31, 1986:

	Balance January 1, <u>1986</u>	Issued	Retired	Balance December 31, <u>1986</u>
Certificates of Indebtedness	\$50,000	\$-0-	\$50,000	\$-0-
Notes	\$50,000	\$-0-	\$50,000	\$-0-

WARD 5 FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONT'D.

4. All budgetary appropriations lapse at the end of each fiscal year.
5. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board.

Ad Valorem Taxes

The Ad Valorem Taxes attach as an enforceable lien on property as of January 1, of each year following the year the tax is levied. Taxes are levied by the Evangeline Parish Sheriff's Department in September or October and are actually billed to the taxpayers in November. Taxes are due on December 31, of that year and are normally collected in December of the current year and in January and February of the following year. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are recorded in the year levied.

The Evangeline Parish Sheriff's Department bills and collects property taxes using the assessed values determined by the parish assessor. The Evangeline Parish Tax Collector sends the Fire District's share of the property taxes directly to the Fire District's Board of Commissioners. The Fire District began receiving ad valorem tax revenues on January 12, 1988.

Taxes receivable at December 31, 1996 consisted of the following:

Ad Valorem Taxes--Current	<u>\$128,125</u>
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WARD 5 FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONT'D.

The two account groups are not "funds." They are concerned only with measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditures recognition for Governmental Fund Types is limited to exclude accounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund Type Expenditures or Fund Liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the Financial Statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied.

All Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

Budgets and Budgetary Accounting - The Fire District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Fire District prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. The budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
3. Budgetary amendments involving the transfers 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 Board.

WARD 5 FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONT'D.

Fund Accounting

The Accounts of the Fire District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the Financial Statements in this report, into Governmental Fund Types and Account Groups as follows:

Governmental Fund

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

Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All Governmental Funds are accounted for on spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental Fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "Available Spendable Resources" during a period.

Fixed assets used in Governmental Fund Type operations and infrastructure assets such as roads, etc. (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds. No depreciation has been provided on General Fixed Assets.

All Fixed Assets are valued at historical cost.

Long-Term Liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

**WARD 3 FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988**

Note 3-Summary of Significant Accounting Policies

The Ward 3 Fire Protection District was incorporated August 12, 1908. The Fire District operates under a Board of Commissioners form of government.

The financial statements of the Ward 3 Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only-criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public services. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the Ward 3 Fire Protection District has no potential component units.

The Ward 3 Fire Protection District is a component unit of the Evangeline Parish Police Jury due to the police jury's ability to exercise oversight responsibility over the fire district and its appointment of the fire district board members.

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

Management provided us with the required list. (86 Employees)

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

No Employees.

Budgeting

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

Management provided us with a copy of the original and amended budget.

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 in December, 1995 which indicated that the budget had been adopted by the unanimous vote of Ward Five Fire Protection District by a vote of 5 in favor and 0 opposed. The budget was amended unananimously at the December 3, 1998 meeting.

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 1%.

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 1%.

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

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

(c) determine whether payments received approval from proper authorities.

**WARD FIVE FIRE PROTECTION DISTRICT
OF IVYLAND PARISH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1994**

	GENERAL FUND
REVENUES:	
Ad Valorem Taxes	\$109,288
Insurance Rebates	5,208
State Revenue Sharing	18,213
Total Revenues	<u>\$132,709</u>
EXPENDITURES:	
Current Operating	
Advertising	\$ 440
Board Fees	1,500
Secretary and Bookkeeper	3,600
Dues	208
Fuel	2,923
Insurance	9,294
Maintenance	10,636
Office Expenses	2,248
Payroll	4,815
Professional Fees	3,800
Supplies	10,474
Training	70
Utilities	8,452
Capital Outlays	17,402
Total Expenditures	<u>117,862</u>
OTHER FINANCING SOURCES:	
Interest	\$ 4,026
Total Other Financing Sources	<u>\$ 4,026</u>
OTHER FINANCING USES:	
Interest	\$ 1,984
Loan Repayment	30,000
Total Other Financing Uses	<u>\$ 31,984</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	
	\$ 5,749
FUND BALANCE, BEGINNING OF YEAR	<u>201,018</u>
FUND BALANCE, END OF YEAR	<u>\$206,767</u>

The accompanying notes are an integral part of this statement.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the district's minute book where they were approved by the full commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 43:1 through 43:13 (the open meetings law).

Ward Five 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.

Bank

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 disbursement records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 Ward Five Fire Protection District 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.

Michael M. Johnson

Michael M. Johnson
Certified Public Accountant

May 1, 1997
Baton Rouge, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS
(Combined Statement Overview)

MICHAEL W. JOHNSON

Certified Public Accountant

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MEMBER AND ACTIVE PRACTICING
OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER IN GOOD
OF
LOUISIANA BOARD OF PUBLIC ACCOUNTANTS

To the Board of Commissioners
Ward Five Fire Protection District
of Evangeline Parish, Louisiana
Turkey Creek, Louisiana.

I have compiled the accompanying component unit financial statements of the Ward Five Fire Protection District of Evangeline Parish, Louisiana as of December 31, 1994, 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 component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

May 3, 1997
Evangeline, Louisiana

ANNUAL FINANCIAL STATEMENTS

MAY 1, 1968

Office of the Legislative Auditor
1609 Riverside North
P. O. BOX 94187
Baton Rouge, Louisiana 70804-9097

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Ward Five Fire Protection District of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1966. 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,

Henry J. C. Smith, Jr.

Enclosure

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**BANK FIVE FUND PROVISIONS CONTRACT
OF CHANGELINE PARKER LEONARD
COMPARATIVE STATEMENT OF BUDGETED, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET (1964) Actual AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1964**

	<u>GENERAL FUND</u>	
	BUDGET	ACTUAL
REVENUES:		
Ad Valorem Taxes	\$199,800	\$199,389
Insurance Rebates	5,800	5,389
State Revenue Sharing	<u>18,800</u>	<u>18,370</u>
Total Revenues	<u>\$224,400</u>	<u>\$223,148</u>
EXPENDITURES:		
Current Operating:		
Advertising	\$ 700	\$ 440
Board Fees	1,400	1,500
Secretary and Bookkeeper	3,600	3,800
Dees	300	338
Fuel	3,800	3,973
Insurance	9,800	9,294
Maintenance	10,850	10,636
Office Expenses	2,100	2,348
Post Office	7,000	6,813
Professional Fees	3,700	3,600
Supplies	10,000	10,634
Training	200	70
Utilities	9,000	8,452
Capital Outlays	<u>17,000</u>	<u>17,000</u>
Total Expenditures	<u>\$77,050</u>	<u>\$77,003</u>
OTHER FINANCING SOURCES:		
Interest	\$ 4,000	\$ 4,004
Total Other Financing Sources	<u>\$ 4,000</u>	<u>\$ 4,004</u>
OTHER FINANCING USES:		
Interest	\$ 3,000	\$ 3,004
Loan Repayment		<u>10,000</u>
Total Other Financing Uses	<u>\$ 3,000</u>	<u>\$ 13,004</u>
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ 14,350</u>	<u>\$ 3,141</u>
FUND BALANCE, BEGINNING OF YEAR		<u>303,018</u>
FUND BALANCE, END OF YEAR		<u>\$306,159</u>

The accompanying notes are an integral part of this statement.