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WARD 4 FIRE PROTECTION DISTRICT
JACKSON PARISH, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
AS OF AND
FOR THE YEAR ENDED DECEMBER 31, 1985

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the Auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the Register-Boards office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-17-86

KENNETH D. FOLDEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 1995

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INDEPENDENT AUDITORS' REPORT

Larry B. Arvey, President
and Members of the Board of Commissioners
Ward 4 Fire Protection District
P. O. Box 618
Jacksboro, La. 71284

We have audited the accompanying financial statements of the Ward 4 Fire Protection District of Jacksboro Parish, Louisiana, a component unit of the Jacksboro Parish Police Jury, as of and for the year ended December 31, 1995. These financial statements are the responsibility of the Ward 4 Fire Protection District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

As described more fully in Note 1, the financial statements of the Ward 4 Fire Protection District of Jacksboro Parish, Louisiana, are intended to present fairly only the financial position and results of operations of the Ward 4 Fire Protection District of Jacksboro Parish, Louisiana. The financial statements are not intended to present fairly the financial position and results of operations of the Jacksboro Parish Police Jury in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Ward 4 Fire Protection District of Jacksboro Parish, Louisiana, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.


KENNETH D. FOLLEN & CO.
Certified Public Accountants

Jacksboro, Louisiana
April 19, 1996

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	TYPE-GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS		
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 4,748	\$	\$	\$	\$ 4,748
Accounts receivable -					
Ad valorem taxes	53,984				53,984
Deposits	215				215
Land, plant, and equipment		283,197			283,197
Amount to be provided for retirement of general long-term obligations			64,318		64,318
TOTAL ASSETS	\$ 58,946	\$ 283,197	\$ 64,318	\$	\$ 406,461
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 2,984	\$	\$	\$	\$ 2,984
Loans payable			64,318		64,318
Total Liabilities	2,984	NONE	64,318	\$	67,302
Equity:					
Investment in general fixed assets		283,197			283,197
Fund balance -					
Unreserved - undesignated	55,964				55,964
Total Equity	55,964	283,197	NONE	\$	339,161
TOTAL LIABILITIES AND FUND EQUITY	\$ 58,946	\$ 283,197	\$ 64,318	\$	\$ 406,461

The accompanying notes are an integral part of this statement.

WARD 4 FIRE PROTECTION DISTRICT

Statement B

Jacobs Parish, 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, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 49,500	\$ 61,579	\$ 12,079
Intergovernmental:			
Police Jury fee grant	3,000	3,746	746
Fire insurance premium rebate	3,000	3,760	760
Interest	1,000	506	(494)
Contributions	2,000	7,313	5,313
Total revenues	<u>58,500</u>	<u>76,874</u>	<u>18,374</u>
Expenditures:			
Current:			
Public safety:			
Equipment operating cost	3,000	3,767	(767)
Equipment maintenance cost	10,000	8,149	1,851
Operating supplies	700	3,977	(3,277)
Building repair and maintenance	1,500	535	965
Advertising	200	617	(417)
Statutory deductions		4,679	(4,679)
Inspection	120	300	(180)
Taxes and licenses			
Business	6,000	5,252	748
Legal and accounting	3,000	1,355	(1,645)
Other supplies	500	718	(218)
Training courses	600	490	110
Travel	600	419	181
Telephone and utilities	1,500	1,537	(1,077)
Miscellaneous	500	212	288
Capital outlay	17,500	18,269	(769)
Debt service:			
Principal retirement	10,000	20,464	(10,464)
Interest	20,000	5,836	14,164
Total expenditures	<u>81,620</u>	<u>85,930</u>	<u>(3,310)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(23,520)</u>	<u>(9,556)</u>	<u>14,206</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>65,176</u>	<u>65,176</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 41,656</u>	<u>\$ 55,620</u>	<u>\$ 14,206</u>

The accompanying notes are an integral part of this statement.

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

INTRODUCTION

The Ward 4 Fire Protection District of Jackson Parish is located in the eastern and southern portions of Jackson Parish in northeast Louisiana. As provided by Louisiana Revised Statute 46:1495, the District is governed by a Board of Commissioners, which has five appointed members. Commissioners are residents of the District and are appointed by the Jackson Parish Police Jury for terms of two years. The members of the Board of Commissioners do not receive compensation.

The District was created to provide safety for the prevention and control of fires within the approximate 137 square mile area of the District. The District has acquired land, buildings, and equipment in the effort to achieve its goals. Residents of the district serve as volunteer firemen.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is the financial reporting entity for Jackson Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
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.

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

Because the police jury approves the organization's governing body, and the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury, the District was determined to be a component unit of the Jackson Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District uses a fund and 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 governmental 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 financial resources.

Funds of the District are classified as one category: governmental. This category is divided into one fund type. A description of this fund classification and the fund type follows:

Governmental Funds

Governmental funds account for all of the District's general activities, including the collection and disbursement of specific or legally restricted monies, and acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

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

B. BASIS OF ACCOUNTING

The accounting and financial 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 are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

All ad valorem taxes are assessed on a calendar year basis by the Tax Assessor of Jackson Parish. The Jackson Parish Tax Collector sends notices to property owners in either September or October. Taxes are due from property owners upon receipt of notice. Billed taxes become delinquent on December 31 of the current year. Ad valorem taxes are assessed on an enforceable lien on property as of December 31 of each year. The taxes are generally collected in December of the current year and January and February of the ensuing year.

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING (Continued)

Revenues (Continued)

All ad valorem taxes are collected by the Jackson Parish Tax Collector and remitted to the Ward 4 Fire Protection District. Therefore, amounts received during the current period are recognized as revenues, and amounts collected by the Tax Collector during the current period and received by the District within 60 days after December 31 are recorded as a receivable.

Intergovernmental revenues are recorded when the District is entitled to the funds. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

E. BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted at least fifteen days before the year end and are made available for public inspection at that time. The Board of Commissioners must meet and approve all budget changes or amendments. At year end, all appropriations lapse. Budget amounts are amended.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

G. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash and cash equivalents of the District include an interest-bearing demand deposit and a passbook savings account. 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.

H. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fund assets account group. 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. Donated fixed assets are stated at their estimated fair value on the date of donation.

I. COMPENSATED AGENCIES

There are no accumulated and vested benefits relating to vacation and sick leave as the District has no employees.

WARD 4 FIRE PROTECTION DISTRICT
 Jackson Parish, Louisiana
 Notes to the Financial Statements (Continued)

J. LONG-TERM OBLIGATIONS

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

K. TOTAL COLUMNS OF COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does 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.

L. LEVIED TAXES

The District was authorized and levied a 15.50 mill ad valorem tax.

M. CASH AND CASH EQUIVALENTS

At December 31, 1995, the District has cash and cash equivalents (bank balances) totaling \$4,740, as follows:

Interest-bearing demand deposits	\$ 4,740
----------------------------------	----------

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. 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, 1995, the District has \$4,740 in deposits (collected bank balances). These deposits are secured from risk by \$3,700 of federal deposit insurance.

N. FIXED ASSETS

The changes in general fund assets follows:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
	-----	-----	-----	-----
Land	\$ 2,000	\$	\$	\$ 2,000
Buildings	79,279			79,279
Furniture and equipment	183,353	18,165		201,518
Total	\$ 265,032	\$ 18,165	\$ 00000	\$ 283,197

O. PENSION PLANS

The District does not participate in any pension or retirement plans.

WARD 4 FIRE PROTECTION DISTRICT
 Jackson Parish, Louisiana
 Notes to the Financial Statements (Continued)

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The District has a loan payable recorded as a general long-term obligation in the accompanying financial statements. In 1988, the District entered into a ten year loan agreement with the Hedge Bank and Trust Company for the purpose of reconstructing, equipping, and operating the District. The interest rate is within the range of 6% to 10% adjusted on a monthly basis to 0.75% less than the Chase Manhattan Bank prime rate. The loan agreement provides for ten annual installments: nine payments of \$24,000 and the tenth payment for the remainder of the loan. All principal and interest requirements are funded by the annual ad valorem tax levied on taxable property within the District. The first installment was paid in 1989 with a final payment due in 1998. The following is a summary of the general long-term obligation transactions relating to the loan payable for the year ended December 31, 1995:

Loan payable at January 1, 1995	\$	82,782
Payment during 1995		38,464

Loan payable at December 31, 1995	\$	44,318

The annual requirements to amortize the loan payable as of December 31, 1995, including estimated interest payments of \$22,228 are as follows:

Year ending December 31	General Long-term Debt
1996	\$ 34,000
1997	34,000
1998	17,946

	\$ 85,946

This information is based upon actual interest paid through December, 1995, and remaining payments estimated at 10%, which the loan agreement establishes as the maximum interest rate that may be charged.

7. LITIGATION AND CLAIMS

The District is not involved in any litigation at December 31, 1995.

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Kenneth D. Follen, CPA

Ted W. Swartzler, CPA

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Larry B. Avery, President
and **Members of the Board of Commissioners**
Ward 4 Fire Protection District
P. O. Box 613
Jambourg, LA 71251

We have audited the financial statements of the Ward 4 Fire Protection District of Jackson Parish, Louisiana, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996.

We conducted our audit in accordance with 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 financial statements are free of material misstatement.

The management of the Ward 4 Fire Protection District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Despite of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, properity of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Ward 4 Fire Protection District, for the year ended December 31, 1995, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we raised a certain matter involving the internal control structure and its operation that we have reported to the management of the Ward 4 Fire Protection District, in a separate letter dated April 15, 1986.

This report is intended for the information of management, and Board of Commissioners. However, this report is a matter of public record and its distribution is not limited.

Kenneth D. Holden, Jr.

KENNETH D. HOLDEN & CO.
Certified Public Accountants

Shreveport, Louisiana
April 15, 1986

Kenneth B. Foiden & Co.
Certified Public Accountants

Kenneth B. Foiden, CPA

Ted W. Swadlow, CPA

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Larry B. Acory, President
and Members of the Board of Commissioners
Ward 4 Fire Protection District
P. O. Box 613
Jenner, LA 71250

We have audited the financial statements of the Ward 4 Fire Protection District of Jackson Parish, Louisiana, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 19, 1996.

We conducted our audit in accordance with 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Ward 4 Fire Protection District is the responsibility of the Ward 4 Fire Protection District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Ward 4 Fire Protection District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management and the Board of Commissioners. However, this report is a matter of public record and its distribution is not limited.



KENNETH B. FOIDEN & CO.

Jenner, Louisiana
April 19, 1996

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WARD 4 FIRE PROTECTION DISTRICT
JACKSON PARISH, LOUISIANA
COMPONENT UNIT FINANCIAL STATEMENTS
AS OF AND
FOR THE YEAR ENDED DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or reviewer, entity and other appropriate public officials. This report is available for public inspection at the District Judge's office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-17-86

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WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 1995

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INDEPENDENT AUDITORS' REPORT

Larry R. Avery, President
and Members of the Board of Commissioners
Ward 4 Fire Protection District
P. O. Box 613
Baton Rouge, La. 70811

We have audited the accompanying financial statements of the Ward 4 Fire Protection District of Jackson Parish, Louisiana, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 1995. These financial statements are the responsibility of the Ward 4 Fire Protection District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

As described more fully in Note 1, the financial statements of the Ward 4 Fire Protection District of Jackson Parish, Louisiana, are intended to present fairly only the financial position and results of operations of the Ward 4 Fire Protection District of Jackson Parish, Louisiana. The financial statements are not intended to present fairly the financial position and results of operations of the Jackson Parish Police Jury in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Ward 4 Fire Protection District of Jackson Parish, Louisiana, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.


KENNETH D. FOLLEN & CO.
Certified Public Accountants

Baton Rouge, Louisiana
April 15, 1996

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS
 Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
	FUND TYPE - GENERAL FUND		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS		
ASSETS AND OTHER DEBITS						
<i>Assets:</i>						
Cash and cash equivalents	\$	4,749	\$	\$	\$ 4,749	
Accounts receivable -						
All salaries taxes		53,983			53,983	
Deposits		215			215	
Land, plant, and equipment			283,197		283,197	
Amount to be provided for retirement of general long-term obligations				64,318	64,318	
TOTAL ASSETS	\$	58,948	\$	283,197	\$	606,463
LIABILITIES, EQUITY, AND OTHER CREDITS						
<i>Liabilities:</i>						
Accounts payable	\$	2,884	\$	\$	\$ 2,884	
Loan payable				64,318	64,318	
Total Liabilities		2,884		64,318	67,202	
<i>Equity:</i>						
Investment in general fixed assets			283,197		283,197	
Fund balance -						
Unreserved - undesignated		55,964			55,964	
Total Equity		55,964	283,197	NOONE	339,161	
TOTAL LIABILITIES AND FUND EQUITY	\$	58,948	\$	283,197	\$	406,463

The accompanying notes are an integral part of this statement.

WARD 4 FIRE PROTECTION DISTRICT

Statement B

Jackson Parish, 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, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 48,000	\$ 48,529	\$ 529
Intergovernmental:			
Police Jury fire grant	3,000	3,746	746
Fire insurance premium rebate	3,000	3,784	784
Interest	1,000	806	(194)
Contributions	2,000	7,111	5,111
Total revenues	57,000	76,976	19,976
Expenditures:			
Current:			
Public safety:			
Equipment operating cost	3,000	3,767	(767)
Equipment maintenance cost	10,000	8,149	1,851
Operating supplies	700	3,877	(3,177)
Building repair and maintenance	1,500	533	967
Advertising	200	817	(617)
Statutory deductions		4,878	(4,878)
Inspection	118	318	(199)
Taxes and licenses			
Insurance	4,000	5,252	(1,252)
Legal and accounting	3,000	3,105	(105)
Office supplies	700	818	(118)
Training courses	600	450	150
Travel	600	419	181
Telephone and utilities	2,400	2,527	(127)
Miscellaneous	500	313	187
Capital outlay	17,000	18,168	(868)
Debt service:			
Principal retirement	16,000	18,464	(12,464)
Interest	18,000	9,836	14,164
Total expenditures	82,000	85,990	(3,990)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(25,000)	(9,314)	14,306
FUND BALANCE AT BEGINNING OF YEAR	65,275	65,275	
FUND BALANCE AT END OF YEAR	\$ 41,788	\$ 55,964	\$ 14,186

The accompanying notes are an integral part of this statement.

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1988

INTRODUCTION

The Ward 4 Fire Protection District of Jackson Parish is located in the eastern and southern portions of Jackson Parish in northeast Louisiana. As provided by Louisiana Revised Statute 48:1487, the District is governed by a Board of Commissioners, which has five appointed members. Commissioners are residents of the District and are appointed by the Jackson Parish Police Jury for terms of two years. The members of the Board of Commissioners do not receive compensation.

The District was created to provide safety for the prevention and control of fires within the approximately 137 square mile area of the District. The District has acquired land, buildings, and equipment in the effort to achieve its goals. Residents of the district serve as volunteer firemen.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is the financial reporting entity for Jackson Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

Because the police jury approves the organization's governing body, and the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury, the District was determined to be a component unit of the Jackson Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District uses a fund 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 financial resources.

Funds of the District are classified as one category: governmental. This category is divided into one fund type. A description of this fund classification and the fund type follows:

Governmental Funds

Governmental funds account for all of the District's general activities, including the collection and disbursement of specific or legally restricted monies, and acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

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

D. BASIS OF ACCOUNTING

The accounting and financial 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 are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are assessed on a calendar year basis by the Tax Assessor of Jackson Parish. The Jackson Parish Tax Collector sends notices to property owners in either September or October. Taxes are due from property owners upon receipt of notice. Billed taxes become delinquent on December 31 of the current year. Ad valorem taxes attach as an enforceable lien on property as of December 31 of each year. The taxes are generally collected in December of the current year and January and February of the coming year.

WARD 4 FIRE PROTECTION DISTRICT
Jacobsen Parish, Louisiana
Notes to the Financial Statements (Continued)

D. BASIS OF ACCOUNTING (Continued)

Revenues (Continued)

All ad valorem taxes are collected by the Jacobsen Parish Tax Collector and remitted to the Ward 4 Fire Protection District. Therefore, amounts received during the current period are recognized as revenues and amounts collected by the Tax Collector during the current period and received by the District within 60 days after December 31 are recorded as a receivable.

Intergovernmental revenues are recorded when the District is entitled to the funds. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

E. BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted at least fifteen days before the year end and are made available for public inspection at that time. The Board of Commissioners must meet and approve all budget changes or amendments. At year end, all appropriations lapse. Budget amounts are as amended.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

G. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash and cash equivalents of the District include an interest-bearing demand deposit and a passbook savings account. 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.

H. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fund assets account group. 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. Donated fixed assets are stated at their estimated fair value on the date of donation.

I. COMPENSATED ABSENCES

There are no accumulated and vested benefits relating to vacation and sick leave as the District has no employees.

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

J. LONG-TERM OBLIGATIONS

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

K. TOTAL COLUMNS OF COMBINED STATEMENTS

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does 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.

2. LANCED TAXES

The District was authorized and levied a 15.51 mill ad valorem tax.

3. CASH AND CASH EQUIVALENTS

At December 31, 1995, the District has cash and cash equivalents (bank balances) totaling \$4,740, as follows:

Interest-bearing demand deposits	\$	4,740

These deposits are stated at cost, which approximates market. Under state law, these deposits (at 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. 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, 1995, the District has \$4,740 in deposits (collected bank balances). These deposits are secured from risk by \$4,740 of federal deposit insurance.

4. FIXED ASSETS

The changes in general fixed assets follow:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
	-----	-----	-----	-----
Land	\$ 2,000	\$	\$	\$ 2,000
Buildings	79,679			79,679
Furniture and equipment	183,555	18,165		201,720
	-----			-----
Total	\$ 265,031	\$ 18,165	\$ NONE	\$ 283,197
	-----	-----	-----	-----

5. PENSION PLANS

The District does not participate in any pension or retirement plan.

WARD 4 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
Notes to the Financial Statements (Continued)

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The District has a loan payable recorded as a general long-term obligation in the accompanying financial statements. In 1988, the District entered into a ten-year loan agreement with the Hodge Bank and Trust Company for the purpose of constructing, equipping, and operating the District. The interest rate is within the range of 8% to 10% adjusted on a monthly basis to 1.50% less than the Chase Manhattan Bank prime rate. The loan agreement provides for ten annual installments: nine payments of \$34,380 and the tenth payment for the remainder of the loan. All principal and interest requirements are funded by the annual ad valorem tax levied on taxable property within the District. The first installment was paid in 1989 with a final payment due in 1998. The following is a summary of the general long-term obligation transactions relating to the loan payable for the year ended December 31, 1995:

Loan payable at January 1, 1995	\$	21,782
Payment during 1995		28,664
		<hr style="width: 100%;"/>
Loan payable at December 31, 1995	\$	64,318

The annual requirements to amortize the loan payable as of December 31, 1995, including estimated interest payments of \$12,128 are as follows:

Year ending December 31	General Long-Term Debt
1996	\$ 34,380
1997	34,380
1998	17,568
	<hr style="width: 100%;"/>
	\$ 86,348

This information is based upon actual interest paid through December, 1995, and remaining payments estimated at 10%, which the loan agreement establishes as the maximum interest rate that may be charged.

7. LITIGATION AND CLAIMS

The District is not involved in any litigation at December 31, 1995.

Kenneth D. Falden & Co.

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ALERT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Larry D. Army, President
and Members of the Board of Commissioners
Ward 4 Fire Protection District
P. O. Box 633
Jacksboro, LA 71241

We have audited the financial statements of the Ward 4 Fire Protection District of Jacksboro Parish, Louisiana, a component unit of the Jacksboro Parish Police Jury, as of and for the year ended December 31, 1985, and have issued our report thereon dated April 19, 1986.

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

The management of the Ward 4 Fire Protection District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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 internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Ward 4 Fire Protection District, for the year ended December 31, 1985, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

However, we noted a certain matter involving the internal control structure and its operation that we have reported to the management of the Ward 4 Fire Protection District, in a separate letter dated April 15, 1996.

This report is intended for the information of management, and Board of Commissioners. However, this report is a matter of public record and its distribution is not limited.



KENNETH D. HOLDEN & CO.
Certified Public Accountants

Jarvisboro, Louisiana
April 15, 1996

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Larry D. Astey, President
and Members of the Board of Commissioners
Ward 4 Fire Protection District
P. O. Box 613
Jonestown, LA 71201

We have audited the financial statements of the Ward 4 Fire Protection District of Jackson Parish, Louisiana, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 1996, and have issued our report thereon dated April 19, 1996.

We conducted our audit in accordance with 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Ward 4 Fire Protection District is the responsibility of the Ward 4 Fire Protection District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Ward 4 Fire Protection District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of management and the Board of Commissioners. However, this report is a matter of public record and its distribution is not limited.


KENNETH D. FALDEN & CO.

Jonestown, Louisiana
April 19, 1996

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Larry B. Army, President
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P. O. Box 613
Jonestown, LA 71231

In planning and performing our audit of the financial statements of the Ward 4 Fire Protection District, as of and for the year ended December 31, 1995, and to obtain reasonable assurance about whether the financial statements are free of material misstatement, we considered the following:

1. The internal control structure 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 structure; and,
2. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Ward 4 Fire Protection District's compliance with certain provisions of laws, regulations and contracts. The objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we did not express such an opinion.

During our audit, we became aware of a certain matter involving the internal control structure that was an opportunity for strengthening internal controls. The memorandum that accompanies this letter summarizes our comments regarding that matter. (We previously reported on the Ward 4 Fire Protection District's internal control structure in our report dated April 19, 1996.) This letter does not affect our report dated April 19, 1996, on the financial statements of the Ward 4 Fire Protection District.

Sincerely,



Kenneth D. Follen & Co., CPAs

April 19, 1996

Insurance

We discovered that the District is not maintaining casualty insurance on its buildings. In the event of a fire or other storm, the District could sustain substantial losses on its buildings. Therefore, we recommend that the District maintain casualty insurance on its buildings and property.

Prior Year's Findings

The current status of the finding in the prior year audit report is as follows:

1. **Insurance** - As noted above, a repeat comment has been made.