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GRANT PARISH FIRE PROTECTION DISTRICT #5
HOLLOCK, LOUISIANA
COMPILATION OF FINANCIAL STATEMENTS
DECEMBER 31, 1983

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Release Date: 1-9-85

ROY K. DEBRASNE, JR.
CERTIFIED PUBLIC ACCOUNTANT
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ACCOUNTANT'S COMPILATION LETTER

MR. MICHAEL BOBBIE,
CHAIRMAN OF THE BOARD OF COMMISSIONERS
AND THE BOARD OF COMMISSIONERS
GRANT PARISH FIRE PROTECTION DISTRICT #5
MOLLAY, LOUISIANA

GENTLEMEN:

I HAVE COMPILED THE ACCOMPANYING GENERAL PURPOSE FINANCIAL STATEMENTS AND THE COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS OF THE GRANT PARISH FIRE PROTECTION DISTRICT #5, MOULAY, LOUISIANA, AS OF DECEMBER 31, 1986, AND FOR THE YEAR THEN ENDED, AS LISTED IN THE TABLE OF CONTENTS, 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 REPRODUCTION OF THE BOARD OF COMMISSIONERS OF GRANT PARISH FIRE PROTECTION DISTRICT #5. I HAVE NOT AUDITED OR REVIEWED THE ACCOMPANYING GENERAL PURPOSE FINANCIAL STATEMENTS AND THE COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1984, WERE AUDITED BY ME AND I EXPRESSED AN UNQUALIFIED OPINION ON THEM IN MY REPORT DATED JUNE 28, 1985, BUT I HAVE NOT PERFORMED ANY ADDITIONAL PROCEDURES SINCE THAT DATE.


CERTIFIED PUBLIC ACCOUNTANT

JULY 1, 1986

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

GRANT PARISH FIRE PROTECTION DISTRICT #5
MOLLAKE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1990

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP
	GENERAL FUND	GENERAL FIXED ASSETS
ASSETS AND OTHER DEBITS		
CASH	\$ 3,666	\$ -
INVESTMENT - SAVINGS	3,875	-
INVESTMENT - CERTIFICATE OF DEPOSIT	90,708	-
ACCOUNTS RECEIVABLE, NET	99,771	-
UTILITIES	-	49,885
VEHICLES	-	142,089
EQUIPMENT	-	147,211
TOTAL ASSETS AND OTHER DEBITS	\$ 167,920	\$ 339,915
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 1,238	\$ -
ACCRUED PAYROLL TAXES PAYABLE	894	-
OTHER CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	2,132	-
FUND BALANCE		
INVESTMENT IN GENERAL FIXED ASSETS	-	168,915
FUND BALANCES		
RESERVED - AED	398	-
RESERVED - TRUCK REPLACEMENT	41,008	-
TOTAL RESERVED	41,406	-
UNRESERVED:		
UNDIVIDED	123,026	-
TOTAL FUND BALANCE	164,926	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 167,920	\$ 339,915

SEE ACCOUNTANT'S CERTIFICATION

THE ACCOUNTING NOTES ARE AN

TOTALS
(PROGRAMS ONLY)

1993	1994
------	------

<p>\$ 1,800</p> <p>3,825</p> <p>61,300</p> <p>89,331</p> <p>69,896</p> <p>242,809</p> <p>247,231</p>	<p>\$ 3,800</p> <p>14,881</p> <p>41,800</p> <p>85,800</p> <p>69,896</p> <p>142,809</p> <p>216,189</p>
--	---

<p>\$ 526,973</p>	<p>\$ 481,146</p>
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<p>\$ 1,228</p> <p>884</p> <p>-</p> <p>2,112</p>	<p>\$ 916</p> <p>768</p> <p>2,080</p> <p>4,684</p>
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398,915	327,264
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308	308
42,000	42,000

42,108	42,108
--------	--------

122,826	187,096
---------	---------

523,041	476,468
---------	---------

<p>\$ 526,973</p>	<p>\$ 481,146</p>
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LETTER ATTACHED.

INTEGRAL PART OF THIS STATEMENT.

GRANT PAULIN FIRE PROTECTION DISTRICT No.
FOLLOCK, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPE	
	GENERAL FUND	
	1995	1994
REVENUES		
FEES/TICKETS		
AD VALOREM TAXES	\$ 37,144	\$ 12,855
AD VALOREM REVENUE SHARING	88,538	83,859
STATE FORESTRY GRANT	11,285	10,419
INTEREST	989	1,056
FL INSURANCE REBATES	4,241	1,962
MISCELLANEOUS	608	1,078
TOTAL REVENUES	147,805	118,589
EXPENDITURES		
CURRENT		
GENERAL GOVERNMENT	12,869	15,214
PUBLIC SAFETY - FIRE DEPARTMENT	67,237	69,103
CAPITAL OUTLAY	31,433	19,107
TOTAL EXPENDITURES	111,539	103,504
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	36,266	15,085
FUND BALANCE, BEGINNING	149,196	136,276
FUND BALANCE, ENDING	\$ 185,462	\$ 149,196

SEE ACCOUNTANT'S COMPILATION LETTER ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GRANT FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1990

GENERAL FUND

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
DONATIONS	\$ 15,000	\$ 17,155	\$ 2,155
AD VALOREM TAXES	84,000	85,536	1,536
AD VALOREM REVENUE SHARING	15,000	11,200	(3,800)
STATE FORESTRY GRANT	-	800	800
INTEREST	2,500	4,241	1,741
IN INSURANCE RELATED	5,800	5,400	(400)
MISCELLANEOUS	-	604	604
TOTAL REVENUES	118,300	127,800	9,500
EXPENDITURES			
CURRENT			
GENERAL GOVERNMENT	15,000	15,000	-
PUBLIC SAFETY - FIRE DEPT.	88,000	87,237	763
CAPITAL OUTLAYS	33,000	30,433	2,567
TOTAL EXPENDITURES	118,300	112,570	5,730
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	15,230	15,230
FUND BALANCE, BEGINNING	-	140,196	140,196
FUND BALANCE, ENDING	\$ -	\$ 154,926	\$ 154,926

SEE ACCOUNTANT'S COMPILATION LETTER ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GRANT PARISH FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE A. SUMMARY OF ACCOUNTING POLICIES

GRANT PARISH FIRE PROTECTION DISTRICT #5, POLLOCK, LOUISIANA, OPERATES UNDER A BOARD OF COMMISSIONERS FORM OF GOVERNMENT AND PROVIDES FIRE PROTECTION TO THE RESIDENTS OF GRANT PARISH, DISTRICT #5.

THE ACCOUNTING AND REPORTING POLICIES OF GRANT PARISH FIRE PROTECTION DISTRICT #5, CONFORM TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AS APPLICABLE TO LOCAL GOVERNMENTAL UNITS. SUCH ACCOUNTING AND REPORTING PROCEDURES ALSO CONFORM TO THE REQUIREMENTS OF LOUISIANA REVISED STATUTES 24:515 AND TO THE GUIDES SET FORTH IN THE LOUISIANA MUNICIPAL AUDIT AND ACCOUNTING GUIDE, AND TO THE INDUSTRY AUDIT GUIDE, "AUDITS OF STATE AND LOCAL GOVERNMENTAL UNITS."

THE FOLLOWING IS A SUMMARY OF THE MORE SIGNIFICANT POLICIES:

A. THE REPORTING ENTITY

THE GRANT PARISH FIRE PROTECTION DISTRICT #5, POLLOCK, LOUISIANA, FOR FINANCIAL PURPOSES INCLUDES ALL OF THE FUNDS AND ACCOUNT GROUPS RELEVANT TO ITS OPERATIONS.

OVERSIGHT RESPONSIBILITY ON THE PART OF THE GRANT PARISH FIRE PROTECTION DISTRICT #5, WAS DETERMINED ON THE BASIS OF THE ABILITY TO CREATE A COMPONENT UNIT, THE ABILITY TO APPOINT MANAGEMENT OR THE GOVERNING BOARD, AND THE SCOPE OF PUBLIC SERVICE PROVIDED BY THE COMPONENT UNIT. THE FINANCIAL STATEMENTS PRESENTED HEREIN DO NOT INCLUDE AGENCIES WHICH HAVE BEEN FORMED UNDER APPLICABLE STATE LAWS AND ARE SEPARATE AND DISTINCT UNITS OF GOVERNMENT AHEAD FROM THE GRANT PARISH FIRE PROTECTION DISTRICT #5, POLLOCK, LOUISIANA.

B. FUND ACCOUNTING

THE ACCOUNTS OF THE DISTRICT ARE ORGANIZED ON THE BASIS OF FUNDS OR ACCOUNT GROUPS, EACH OF WHICH IS CONSIDERED A SEPARATE ACCOUNTING ENTITY. THE OPERATIONS OF EACH FUND OR ACCOUNT GROUP AND THE ACCOUNTS OF THE DISTRICT ARE ORGANIZED ON THE BASIS

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995
(CONTINUED)

- B. FUND ACCOUNTING (CONTINUED)
OF FUNDS OR ACCOUNT GROUPS, EACH OF WHICH IS CONSIDERED A SEPARATE ACCOUNTING ENTITY. THE OPERATIONS OF EACH FUND OR ACCOUNT GROUP ARE SUBARITIZED BY PROVIDING A SEPARATE SET OF SELF-BALANCING ACCOUNTS WHICH INCLUDE ITS ASSETS, LIABILITIES, FUND BALANCE, REVENUES AND EXPENDITURES, IN EXPENSES, AS APPROPRIATE. THE FOLLOWING FUNDS AND GROUPS OF ACCOUNTS ARE USED BY GRANT PARISH FIRE PROTECTION DISTRICT #5.

GOVERNMENTAL FUND TYPES:

GENERAL FUND -

THE GENERAL FUND IS THE GENERAL OPERATING FUND OF THE DISTRICT. IT IS USED TO ACCOUNT FOR ALL FINANCIAL RESOURCES EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

C. GENERAL FIXED ASSETS

ACCOUNT GROUP

GENERAL FIXED ASSETS -

THE GENERAL FIXED ASSETS ACCOUNT GROUP IS USED TO ACCOUNT FOR FIXED ASSETS USED IN GOVERNMENTAL FUND TYPE OPERATIONS FOR CONTROL PURPOSES. ALL FIXED ASSETS ARE VALUED AT HISTORICAL COST OR ESTIMATED HISTORICAL COST IS ACTUAL HISTORICAL COST IS NOT AVAILABLE. DONATED FIXED ASSETS ARE VALUED AT THEIR ESTIMATED FAIR VALUE ON THE DATE OF DONATION. NO DEPRECIATION IS RECORDED ON GENERAL FIXED ASSETS.

D. BASIS OF ACCOUNTING

THE ACCOUNTING AND FINANCIAL REPORTING TREATMENT APPLIED TO A FUND IS DETERMINED BY ITS MEASUREMENT FACTS. ALL GOVERNMENTAL FUNDS ARE ACCOUNTED FOR USING A CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS. ONLY CURRENT ASSETS AND CURRENT LIABILITIES USUALLY ARE INCLUDED IN THE BALANCE SHEET. OPERATING STATEMENTS OF THESE FUNDS PRESENT INCREASES (I. E., REVENUES AND OTHER FINANCING SOURCES) AND DECREASES (I. E., EXPENDITURES AND OTHER FINANCING USES) IN NET CURRENT ASSETS.

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #5
HOLLOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1990
(CONTINUED)

D. BASIS OF ACCOUNTING (CONTINUED)

THE MODIFIED ACCRUAL BASIS OF ACCOUNTING IS USED BY ALL GOVERNMENTAL FUND TYPES. UNDER THE MODIFIED ACCRUAL BASIS OF ACCOUNTING, REVENUES ARE RECOGNIZED WHEN SUBSCRIBERS TO ACCRUAL (I.E., WHEN THEY BECOME BOTH MEASURABLE AND AVAILABLE). "MEASURABLE" MEANS THE AMOUNT OF THE TRANSACTION CAN BE DETERMINED AND "AVAILABLE" MEANS COLLECTIBLE WITHIN THE CURRENT PERIOD. THE GRANT PARISH FIRE PROTECTION DISTRICT #5, CONSIDERS PROPERTY TAXES AS AVAILABLE IF THEY ARE COLLECTED WITHIN 90 DAYS AFTER YEAR END. A ONE YEAR AVAILABILITY PERIOD IS USED FOR REVENUE RECOGNITION FOR ALL OTHER GOVERNMENTAL FUND REVENUES. EXPENDITURES ARE RECORDED WHEN THE RELATED FUND LIABILITY IS INCURRED. PRINCIPAL AND INTEREST ON GENERAL LONG-TERM DEBT ARE RECORDED AS FUND LIABILITIES WHEN DUE OR WHEN AMOUNTS HAVE BEEN ACCUMULATED IN THE DEBT SERVICE FUND FOR PAYMENTS TO BE MADE EARLY IN THE FOLLOWING YEAR.

E. BUDGETS

THE DISTRICT FOLLOWS THE FOLLOWING PROCEDURE IN ESTABLISHING THE BUDGETS WHICH REFLECT IN THE FINANCIAL STATEMENTS:

1. THE CHAIRMAN OF THE BOARD PREPARES THE BUDGET FOR THE ensuing year and PRESENTS SAME TO THE BOARD OF COMMISSIONERS AT THE REGULAR MONTHLY MEETING.
2. AFTER COMPLETION OF ALL ACTION NECESSARY TO FINALIZE THE BUDGET, THE BUDGET IS ADOPTED THROUGH PASSAGE OF A RESOLUTION.
3. ALL NECESSARY APPROPRIATIONS LAID AT THE END OF THE CALENDAR YEAR.

F. INVESTMENTS

INVESTMENTS OF THE DISTRICT ARE RECORDED AT COST.

G. DUPLICATE

UNCOLLECTIBLE AMOUNTS DUE FOR AD VALOREM TAXES ARE RECOGNIZED AS BAD DEBTS THROUGH THE ESTABLISHMENT OF AN ALLOWANCE ACCOUNT AT THE TIME INFORMATION INDICATES

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #3
POULOUCE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994
(CONTINUED)

G. NO DEBTS (CONTINUED)

AVAILABLE WHICH WOULD IMPLICATE THE UNCOLLECTIBILITY OF THE RECEIVABLE.

H. COMPARATIVE DATA

COMPARATIVE TOTAL DATA FOR THE PRIOR YEAR HAVE BEEN PRESENTED IN THE ACCOMPANYING FINANCIAL STATEMENTS IN ORDER TO PROVIDE AN UNRESTRAINED OF CHANGES IN THE DISTRICT'S FINANCIAL POSITION AND OPERATIONS. HOWEVER, PRESENTATION OF PRIOR YEAR TOTALS BY FUND TYPE HAVE NOT BEEN PRESENTED IN EACH OF THE STATEMENTS SINCE THEIR INCLUSION WOULD MAKE THE STATEMENTS UNDELY COMPLEX AND DIFFICULT TO READ.

I. PROPERTY, PLANT & EQUIPMENT - GENERAL FIXED ASSET ACCOUNT GROUP

FIXED ASSETS USED IN GOVERNMENTAL FUND TYPE OPERATIONS ARE ACCOUNTED FOR IN GENERAL FIXED ASSETS GROUP OF ACCOUNTS, RATHER THAN IN GOVERNMENTAL FUNDS. NO DEPRECIATION HAS BEEN PROVIDED ON THESE ASSETS.

ALL FIXED ASSETS ARE VALUED AT HISTORICAL COST OR ESTIMATED HISTORICAL COST IF ACTUAL HISTORICAL COST IS NOT AVAILABLE. DONATED ASSETS ARE VALUED AT THEIR ESTIMATED FAIR VALUE ON THE DATE DONATED. REPAIRS AND MAINTENANCE ARE RECORDED AS EXPENSES; RENOVALS AND IMPROVEMENTS ARE CAPITALIZED.

J. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

TOTAL COLUMN ON THE COMBINED STATEMENTS - OVERVIEW IS CAPTIONED MEMORANDUM ONLY TO INDICATE THAT IT IS PRESENTED ONLY TO FACILITATE FINANCIAL ANALYSIS. DATA IN THESE COLUMNS DO NOT PRESENT FINANCIAL POSITION, RESULTS OF OPERATIONS, OR CHANGES IN FINANCIAL POSITION IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. NEITHER IS SUCH DATA COMPARABLE TO A CONSOLIDATION. INTERFUND ELIMINATIONS HAVE NOT BEEN MADE IN THE AGGREGATION OF THIS DATA.

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

NOTICE TO FINANCIAL STATEMENTS
DECEMBER 31, 1995
(CONTINUED)

NOTE B. CASH AND INVESTMENTS

AT YEAR END, THE CARRYING AMOUNT OF THE DISTRICT'S DEPOSITS WAS \$47,387 AND THE BANK BALANCE WAS \$48,198. THESE DEPOSITS WERE SECURED BY FDIC INSURANCE.

NOTE C. PROPERTY TAXES

THE GRANT PARISH SHERIFF'S DEPARTMENT AS EX-OFFICIO TAX COLLECTOR COLLECTS PROPERTY TAX ON BEHALF OF THE DISTRICT ON ASSESSED VALUES OF PROPERTIES WITHIN THE DISTRICT. THE TAXES ATTACH AS AN ENFORCEABLE LIEN ON PROPERTY AS OF JANUARY 1 EACH YEAR. FOR THE YEAR ENDED DECEMBER 31, 1995, TAXES OF 11.20 MILLS WERE LEVIED ON PROPERTY WITH ASSESSED VALUATION TOTALING \$7,126,429 AND WERE DEDICATED AS FOLLOWS:

GENERAL OPERATIONS, MAINTENANCE AND CAPITAL OUTLAYS	MILLS
	11.20

TOTAL TAXES LEVIED WERE \$86,516. TAXES YET TO BE RECEIVED BY THE GRANT PARISH SHERIFF AT DECEMBER 31, 1995, WERE \$66,536.

NOTE D. BOARD COMPENSATION AND PER DIEM

NO COMPENSATION AND/OR PER DIEM WAS PAID TO ANY BOARD MEMBER DURING THE YEAR ENDED DECEMBER 31, 1995.

NOTE E. LEASE COMMITMENTS

AT DECEMBER 31, 1995, THE DISTRICT HAD NO MATERIAL LEASE COMMITMENTS.

NOTE F. PENSION PLAN

THE DISTRICT HAS NO PENSION PLAN FOR ITS EMPLOYEES.

NOTE G. COMPENSATED ABSENCES

THE FIRE DISTRICT DOES NOT ALLOW COMPENSATED ABSENCES.

NOTE H. LITIGATION

THE GRANT PARISH FIRE PROTECTION DISTRICT #5, HAD NO CLAIMS PENDING AGAINST IT AT DECEMBER 31, 1995.

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #6
POLLOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999
(CONTINUED)

NOTE 2. CHANGES IN GENERAL FIXED ASSETS

	<u>BLDG</u>	<u>VEHICLES</u>	<u>EQUIP.</u>	<u>TOTAL</u>
GENERAL FIXED ASSETS, BEGINNING OF YEAR	\$ 89,898	\$142,809	\$118,377	\$351,084
ADDITIONS:	588	-	38,888	39,476
DELETIONS:	-	-	-	-
	-----	-----	-----	-----
GENERAL FIXED ASSETS, ENDING OF YEAR	\$ 90,486	\$142,809	\$157,265	\$390,560

FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUP

GENERAL FUND

TO ACCOUNT FOR RESOURCES TRADITIONALLY ASSOCIATED WITH GOVERNMENTS
WHICH ARE NOT REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

GRANT PARISH FIRE PROTECTION DISTRICT #3
 POLLOCK, LOUISIANA

EXHIBIT D-1

GENERAL FUND

COMPARATIVE BALANCE SHEET
 DECEMBER 31, 1995 AND 1994

ASSETS	1995	1994
	-----	-----
ASSETS		
CASH		
INVESTMENT - SAVINGS	\$ 1,888	\$ 3,000
CERTIFICATE OF DEPOSIT	3,835	14,081
ACCOUNTS RECEIVABLE, NET	41,784	41,800
	97,507	58,881
	-----	-----
TOTAL ASSETS	\$167,008	\$153,881
	-----	-----
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE		
ACCUMULATED PAYROLL TAXES PAYABLE	\$ 1,318	\$ 918
OTHER CURRENT LIABILITIES	894	709
	-	3,000
TOTAL LIABILITIES	2,212	4,685
	-----	-----
FUND BALANCE		
RESERVED - AED		
RESERVED - TRUCK REPLACEMENT	300	300
	41,800	41,800
TOTAL RESERVED	42,100	42,100
UNRESERVED - UNDESIGNATED	123,828	107,081
	-----	-----
TOTAL FUND BALANCE	165,928	149,181
	-----	-----
TOTAL LIABILITIES AND FUND BALANCE	\$165,008	\$153,881
	-----	-----

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GRANT PARISH FIRE PROTECTION DISTRICT No
POLLOCK, LOUISIANA

EXHIBIT D-2

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GRAN BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

	1995		VARIANCE FAVORABLE, (UNFAV.)	1994 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
DONATIONS	\$ 15,000	\$ 13,166	\$ 2,834	\$ 22,955
AD VALOREM TAXES	84,900	88,578	2,538	83,889
AD VALOREM REVENUE SHARING	11,000	12,203	203	10,629
STATE FORESTRY GRANT	-	989	989	1,050
INTEREST ON SAVINGS	2,500	4,341	1,741	3,942
2% INDEMNITY REWARDS	5,000	6,400	800	5,827
MISCELLANEOUS	-	604	604	2,078
TOTAL REVENUES	118,400	127,307	9,807	116,546
EXPENDITURES				
CURRENT				
GENERAL GOVERNMENT	15,000	12,909	2,091	15,216
PUBLIC SAFETY - FIRE DEPT.	60,000	67,137	1,983	68,183
CAPITAL OUTLAYS	13,000	31,433	2,007	18,187
TOTAL EXPENDITURES	118,000	111,579	6,721	101,586
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	15,730	15,730	12,920
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPEN- DITURES AND OTHER USES:	-	15,730	15,730	12,920
FUND BALANCE, BEGINNING	-	149,196	-	138,276
FUND BALANCE, ENDING	\$ -	\$164,926	\$ 15,730	\$149,196

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GRANT PARLER FIRE PROTECTION DISTRICT NO
POLLOCK, LOUISIANA

EXHIBIT 2-3

GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)
YEAR ENDED DECEMBER 31, 1995 WITH COMPARATIVE ACTUAL
AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

	1995		VARIANCE FAVORABLE (UNFAV.)	1994 ACTUAL
	BUDGET	ACTUAL		
GENERAL GOVERNMENT				
UTILITIES	\$ 3,000	\$ 3,750	\$ 750	\$ 3,500
TELEPHONE	3,000	1,830	1170	1,800
OFFICE SUPPLIES	2,500	3,204	(704)	3,417
ADMINISTRATIVE COSTS	3,300	143	3157	3,111
ADVERTISING	2,400	1,800	600	1,368
BOOKKEEPING & AUDIT	3,700	3,800	(100)	3,800
TOTAL GENERAL GOVERNMENT	\$ 15,000	\$ 12,989	\$ 2,011	\$ 15,216
PUBLIC SAFETY - FIRE DEPARTMENT				
MATERIALS & SUPPLIES	\$ 1,167	\$ 800	\$ 367	\$ 6,500
INSURANCE	8,000	7,749	251	7,757
REPAIRS & MAINTENANCE	13,300	12,873	(427)	10,850
GRS	3,000	3,933	(933)	3,200
FIRST RESPONDER EQUIPMENT	2,400	2,000	400	1,800
SALARIES	28,500	30,813	(2313)	30,240
PATROLL TAXES	5,000	3,600	1,400	3,820
WORKMAN'S COMP. INSURANCE	4,100	4,093	7	3,830
TRAINING	1,433	1,150	283	1,850
LAND LEASE, SURETY BOND & UNIFORMS	800	892	(92)	1,111
TOTAL PUBLIC SAFETY - FIRE DEPARTMENT	\$ 68,600	\$ 67,237	\$ 1,363	\$ 88,180
CAPITAL OUTLAYS				
VEHICLES	\$ 5,000	\$ -	\$ 5,000	\$ -
RENOVATIONS	-	500	(500)	-
EQUIPMENT	20,000	20,834	(834)	18,187
TOTAL CAPITAL OUTLAYS	\$ 25,000	\$ 21,434	\$ 3,566	\$ 18,187
TOTAL	\$108,600	\$111,579	\$ 2,927	\$103,583

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTERNAL PART OF THIS STATEMENT.

GENERAL FIXED ASSETS ACCOUNT GROUP

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND OPERATIONS.

CHARTERED FIRE PROTECTION DISTRICT #5
 POLLOCK, LOUISIANA

CREDIT 10-1

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
 DECEMBER 31, 1995 AND 1994

	1995	1994
GENERAL FIXED ASSETS, AT COST:		
BUILDINGS		
VEHICLES	\$ 49,000	\$ 49,000
EQUIPMENT	143,088	142,000
	143,213	118,150
TOTAL GENERAL FIXED ASSETS	\$388,915	\$327,204
INVESTMENT IN GENERAL FIXED ASSETS:		
GENERAL FUND REVENUES		
CONTRIBUTION FROM FORESTRY SERVICE	\$349,300	\$338,647
CONTRIBUTION FROM INDEB	5,445	4,850
R. C. F. D. GRANT	380	380
	3,881	3,881
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$358,915	\$327,204

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GRANT PARISH FIRE PROTECTION DISTRICT #3
 MONROE, LOUISIANA

EXHIBIT B-2

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 YEAR ENDED DECEMBER 31, 1995

	BLDGS.	VEHICLES	EQUIP.	TOTALS
GENERAL FIXED ASSETS, BEGINNING OF YEAR	\$ 89,096	\$142,800	\$126,377	\$358,273
ADDITIONS:				
GENERAL FUND REVENUES	509	-	38,845	39,354
STATE FORESTRY GRANT	-	-	889	889
TOTAL ADDITIONS	509	-	39,734	40,243
TOTAL BALANCES AND ADDITIONS	89,605	142,800	166,111	398,516
DEDUCTIONS:	-	-	-	-
GENERAL FIXED ASSETS, END OF YEAR	\$ 89,605	\$142,800	\$167,211	\$399,616

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

Ray K. Derbonne, Jr.

Certified Public Accountant
1101-A Bolton Avenue
Bossier Parish, Louisiana 71301-0870

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American Institute Of
Certified Public Accountants
Society of Louisiana C.P.A.'s

218-445-8778

ACCOUNTANT'S ATTESTATION LETTER

MR. MIKE HENNES, BOARD CHAIRMAN
GRANT PARISH FIRE PROTECTION DISTRICT
#5 AND THE BOARD OF COMMISSIONERS
POLLOCK, LOUISIANA

I HAVE PERFORMED THE PROCEDURES INCLUDED IN THE LOUISIANA GOVERNMENT AUDIT GUIDE AND ENUMERATED BELOW, WHICH WERE AGREED TO BY THE MANAGEMENT OF GRANT PARISH FIRE PROTECTION DISTRICT #5 AND THE LEGISLATIVE AUDITOR, STATE OF LOUISIANA, SOLELY TO ASSIST THE USERS IN EVALUATING MANAGEMENT'S ASSERTIONS ABOUT GRANT PARISH FIRE PROTECTION DISTRICT #5'S COMPLIANCE WITH CERTAIN LAWS AND REGULATIONS DURING THE YEAR ENDED DECEMBER 31, 1996 INCLUDED IN THE ACCOMPANYING LOUISIANA ATTESTATION 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 BEYOND THE RESPONSIBILITY OF THE SPECIFIED USERS OF THIS 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 LSA-RS 38:2211-2212 (THE PUBLIC BID LAW).

TWO EXPENDITURES WERE MADE DURING THE YEAR FOR MATERIALS AND SUPPLIES EXCEEDING \$5,000. I EXAMINED DOCUMENTATION WHICH INDICATED THAT THESE EXPENDITURES HAD BEEN PROPERLY ADVERTISED AND ACCEPTED IN ACCORDANCE WITH THE PROVISIONS OF LSA-RS 38:2211-2212.

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 42:1183-1124 (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 ME WITH THE REQUIRED LIST INCLUDING THE NOTED INFORMATION.

3. OBTAIN FROM MANAGEMENT A LISTING OF ALL EMPLOYEES PAID DURING THE PERIOD UNDER EXAMINATION.

MANAGEMENT PROVIDED ME WITH THE REQUIRED LIST.

4. DETERMINE WHETHER ANY OF THOSE EMPLOYEES INCLUDED IN THE LISTING OBTAINED FROM MANAGEMENT IN ACCORD-UPON PROCEDURE (3) WERE ALSO INCLUDED ON THE LISTING OBTAINED FROM MANAGEMENT IN ACCORD-UPON PROCEDURE (2) AS IMMEDIATE FAMILY MEMBERS.

NONE OF THE EMPLOYEES INCLUDED ON THE LIST OF EMPLOYEES PROVIDED BY MANAGEMENT IN ACCORD-UPON PROCEDURE (3) APPEARED ON THE LIST PROVIDED BY MANAGEMENT IN ACCORD UPON PROCEDURE (2).

MINUTES

5. OBTAIN A COPY OF THE LOCALLY ADOPTED BUDGET AND ALL AMENDMENTS.

MANAGEMENT PROVIDED ME WITH A COPY OF THE ORIGINAL AND AMENDED BUDGETS.

6. TRACE THE BUDGET ADOPTION AND AMENDMENTS TO THE MINUTE BOOK.

I TRACED THE ADOPTION OF THE ORIGINAL BUDGET TO THE MINUTES OF A MEETING HELD ON FEBRUARY 16, 1995 WHICH INDICATED THAT BUDGET HAD BEEN ADOPTED BY THE COMMISSIONERS OF GRANT PARISH FIRE PROTECTION DISTRICT 45 BY A UNANIMOUS VOTE. THE BUDGET WAS AMENDED FIVE TIMES DURING THE YEAR ENDED DECEMBER 31, 1995. FOUR OF THE AMENDMENTS SHIFTED EXPENDITURES BETWEEN LINE ITEMS WITHIN THE SAME FUNCTIONAL CATEGORY. ON SEPTEMBER 11, 1995 THE BUDGET WAS AMENDED TO ADD \$4,908 TO THE CAPITAL OUTLAYS CATEGORY OF THE BUDGET FOR EQUIPMENT PURCHASES.

7. COMPARE THE REVENUES AND EXPENDITURES OF THE FINAL BUDGET TO ACTUAL REVENUES AND EXPENDITURES TO DETERMINE IF ACTUAL REVENUES OR EXPENDITURES EXCEEDED BUDGETED AMOUNTS BY MORE THAN 5%.

I COMPARED THE REVENUES AND EXPENDITURES OF THE FINAL BUDGET TO ACTUAL REVENUES AND EXPENDITURES. ACTUAL REVENUES EXCEEDED BUDGETED REVENUES BY 3.64, WHILE ACTUAL EXPENDITURES WERE 5.76 UNDER BUDGETED EXPENDITURES.

ACCOUNTING AND REPORTING

8. RANDOMLY SELECT 6 DISBURSEMENTS MADE DURING THE PERIOD UNDER EXAMINATION AND:
(A) TRACE PAYMENTS TO SUPPORTING DOCUMENTATION AS TO PAYEE AMOUNT AND DATE;

I EXAMINED SUPPORTING DOCUMENTATION FOR EACH OF THE SIX SELECTED DISBURSEMENTS AND FOUND THAT THE 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:

ALL SIX OF THE PAYMENTS WERE PROPERLY CODED TO THE CORRECT FUND AND GENERAL LEDGER ACCOUNT.

(C) AND, 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. IN ADDITION, EACH OF THE DISBURSEMENTS WERE TRACED TO THE DISTRICT'S MINUTES 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 LA-RS 42:1 THROUGH 42:12 (THE OPEN MEETINGS LAW).

GRANT PARISH FIRE PROTECTION DISTRICT #5 POSTS THE MINUTES OF THE PREVIOUS MONTHS MEETING ON THE BULLETIN BOARD AT THE FIRE STATION IN POLLOCK, LOUISIANA, WHICH OPEN TO THE PUBLIC FIVE DAYS A WEEK FROM EIGHT A.M. TO FIVE P.M.

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 INSTRUMENTS.

I INSPECTED COPIES OF ALL BANK DEPOSIT SLIPS FOR THE PERIOD UNDER EXAMINATION AND NOTED NO DEPOSITS WHICH APPEAR TO BE PROCEEDS OF BANK LOANS, BONDS, OR LIKE INSTRUMENTS.

ADVANCES AND GIFTS

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 GRANT PARISH FIRE PROTECTION DISTRICT #5 FOR THE YEAR INDICATED NO APPROVAL FOR THE PAYMENTS NOTED. I ALSO INSPECTED PAYROLL RECORDS FOR THE YEAR AND NOTED NO INSTANCES WHICH WOULD INDICATE PAYMENTS TO EMPLOYEES WHICH WOULD CONSTITUTE BONUSES, ADVANCES, OR GIFTS.

I WAS NOT ENABLED TO, AND DID NOT, PERFORM AN EXAMINATION, THE OBJECTIVE OF WHICH WOULD BE THE EXPRESSION OF AN OPINION ON MANAGEMENT'S ASSERTIONS. ACCORDINGLY, I DO NOT EXPRESS SUCH AN OPINION. HAD I PERFORMED ADDITIONAL PROCEDURES, OTHER MATTERS MIGHT HAVE COME TO MY ATTENTION THAT WOULD HAVE BEEN REPORTED TO YOU.

THIS REPORT IS INTENDED SOLELY FOR THE USE OF MANAGEMENT OF GRANT PARISH FIRE PROTECTION DISTRICT #5 AND THE LEGISLATIVE AUDITOR, STATE

OF LOUISIANA, AND SHOULD NOT BE USED BY THOSE WHO HAVE NOT ACCRSED 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.


ROY A. DELOACH, JR.
CERTIFIED PUBLIC ACCOUNTANT

JULY 3, 1994