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**WEST BAYOU FIRE PROTECTION
PARISH DISTRICT NO. 4
FIRST BAYOU BOULEVARD EBRINE POLICE JURY**

General Purpose Financial Statements
Years Ended
December 31, 1986 and December 31, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-23-97

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INDEPENDENT AUDITOR'S REPORT

May 3, 1987

Board of Commissioners
West Baton Rouge Fire Protection Sub-District No. 4
Port Allen, Louisiana

I have audited the accompanying component unit financial statements of the West Baton Rouge Fire Protection Sub-District No. 4 as of December 31, 1986, and December 31, 1985, and for the two years then ended. These component unit financial statements are the responsibility of the West Baton Rouge Fire Protection Sub-District No. 4's management. My responsibility is to express an opinion of these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Fire Protection Sub-District No. 4 as of December 31, 1986, and December 31, 1985, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 3, 1987, on our consideration of West Baton Rouge Fire Protection Sub-District No. 4's internal control structure and a report dated May 7, 1987, on its compliance with laws and regulations.

Respectfully submitted,



WEST BAYON FIRE PROTECTION DISTRICT NO. 4
WEST BAYON BOSSÉ PARISH POLICE JURY
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

| | GOVERNMENTAL FUND TYPE | ACCOUNT GROUPS | GENERAL LONG-TERM LIABILITIES | TOTALS (MEMORANDUM ONLY) |
|--|---------------------------|-------------------|-------------------------------------|--------------------------------|
| | GENERAL | FIXED ASSETS | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$65,439 | -0- | -0- | \$65,439 |
| Sales Taxes Receivables | 4,461 | -0- | -0- | 4,461 |
| Deposit - 1900 | 432 | -0- | -0- | 432 |
| Fixed Assets | -0- | \$52,384 | -0- | 52,384 |
| Amount TO Retire Loans | -0- | -0- | \$14,112 | 14,112 |
| TOTAL ASSETS | 70,346 | 52,384 | 14,112 | 136,842 |
| LIABILITIES AND FUND EQUITY | | | | |
| LIABILITIES: | | | | |
| Accounts Payable | \$492 | -0- | -0- | \$492 |
| Employee Withholdings | 545 | -0- | -0- | 545 |
| Loans Obligations | -0- | -0- | \$14,112 | 14,112 |
| TOTAL LIABILITIES | 1,037 | -0- | 14,112 | 15,194 |
| FUND EQUITY: | | | | |
| Investment in General Fixed Assets | -0- | \$52,384 | -0- | 52,384 |
| Fund Balances: | | | | |
| Unreserved - Undesignated | 69,369 | -0- | -0- | 69,369 |
| TOTAL FUND EQUITY | 69,369 | 52,384 | -0- | 121,753 |
| TOTAL LIABILITIES AND FUND EQUITY | 70,346 | 52,384 | 14,112 | 136,842 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BUCKLE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BUCKLE BOWNE FIRE INSURANCE JURY
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

| | GOVERNMENTAL FUND TYPE | ACCOUNT GROUPS | | |
|--|---------------------------|----------------------------|-------------------------------------|---------------------------------|
| | GENERAL | GENERAL FIXED ASSETS | GENERAL LONG-TERM OBLIGATIONS | TOTALS (INDEPENDENT ONLY) |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$49,977 | -0- | -0- | \$49,977 |
| Sales Taxes Receivable | 4,945 | -0- | -0- | 4,945 |
| Fixed Assets | -0- | \$48,945 | -0- | 48,945 |
| Amount To Retire Lease | -0- | -0- | \$28,224 | 28,224 |
| TOTAL ASSETS | <u>54,942</u> | <u>48,945</u> | <u>28,224</u> | <u>132,111</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$106 | -0- | -0- | \$106 |
| Employee Withholdings | 507 | -0- | -0- | 507 |
| Lease Obligations | -0- | -0- | \$28,224 | 28,224 |
| TOTAL LIABILITIES | <u>693</u> | <u>-0-</u> | <u>28,224</u> | <u>28,947</u> |
| FUND EQUITY | | | | |
| Investment in General Fixed Assets | -0- | \$48,945 | -0- | 48,945 |
| Fund Balance: | | | | |
| Unreserved - Undesignated | 54,250 | -0- | -0- | 54,250 |
| TOTAL FUND EQUITY | <u>54,250</u> | <u>48,945</u> | <u>-0-</u> | <u>103,195</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>54,942</u> | <u>48,945</u> | <u>28,224</u> | <u>132,111</u> |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BAYOU FIRE PROTECTION DISTRICT NO. 4
WEST BAYOU BOUGE PARISH POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE
GENERAL FUND
YEARS ENDED DECEMBER 31, 1979, AND DECEMBER 31, 1978

| | <u>1979</u> | <u>1978</u> |
|--|-------------|-------------|
| REVENUES | | |
| Sales Taxes | \$68,567 | \$60,140 |
| 24 Insurance Rebate | 4,883 | 4,782 |
| Interest | 1,094 | 820 |
| Other | -0- | 759 |
| | <hr/> | <hr/> |
| TOTAL REVENUES | 74,544 | 71,271 |
| | <hr/> | <hr/> |
| EXPENDITURES | | |
| CURRENT | | |
| PUBLIC SAFETY | | |
| SALARIES | 10,240 | 10,140 |
| PAYROLL TAXES | 375 | 373 |
| OPERATING SERVICES: | | |
| Administrative Fee - Clerical | 3,700 | 3,700 |
| Convention & Special Training | -0- | 103 |
| First Aid Equipment/Supplies | 4,835 | 9,178 |
| Insurance | 8,884 | 9,875 |
| Licenses | -0- | 48 |
| Miscellaneous | 32 | 107 |
| Professional | -0- | 1,490 |
| Publications | 192 | 190 |
| Radio Maintenance | 319 | 3,160 |
| Repairs and Maintenance | 1,368 | 2,468 |
| Telephone | 547 | 527 |
| Utilities | 1,673 | 1,385 |
| Vehicle Expense - Repairs | 588 | 418 |
| OPERATING SUPPLIES: | | |
| Postage | 8 | 104 |
| Stationery and Supplies | 201 | 208 |
| Vehicle Expense - Fuel | 528 | 809 |
| | <hr/> | <hr/> |
| CAPITAL OUTLAY: | 13,331 | 5,641 |
| DEBT SERVICE: | | |
| Principal | 13,878 | 8,888 |
| Interest | 2,233 | 4,113 |
| | <hr/> | <hr/> |
| TOTAL EXPENDITURES | 87,244 | 83,874 |
| | <hr/> | <hr/> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 13,059 | 7,397 |
| | <hr/> | <hr/> |
| FUND BALANCE, BEGINNING OF YEAR | 54,250 | 46,855 |
| | <hr/> | <hr/> |
| FUND BALANCE, END OF YEAR | 67,309 | 54,252 |
| | <hr/> | <hr/> |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BOSTON FIRE PROTECTION DISTRICT NO. 4
WEST BOSTON POLICE FIRE POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE:
BUDGET (BASED ON 1954) AND ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1954

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------|---------------|--|
| REVENUES | | | |
| Sales Taxes | \$48,000 | \$48,547 | \$5,547 |
| 24 Insurance Rebate | 4,000 | 4,663 | 163 |
| Interest | 600 | 2,088 | 484 |
| Other | 1,000 | -0- | (1,000) |
| TOTAL REVENUES | <u>53,600</u> | <u>55,303</u> | <u>1,703</u> |
| EXPENDITURES | | | |
| CURRENT | | | |
| PUBLIC SAFETY | | | |
| SALARIES | 10,140 | 10,140 | -0- |
| PAYROLL TAXES | 900 | 775 | 125 |
| OPERATING SERVICES: | | | |
| Administrative Fee - Clerical | 2,700 | 2,700 | -0- |
| Conventions & Special Training | 300 | -0- | 300 |
| First Aid Equipment/Supplies | 9,000 | 4,815 | 5,465 |
| Insurance | 10,000 | 8,884 | 1,086 |
| Licenses | 50 | -0- | 50 |
| Miscellaneous | 900 | 22 | 878 |
| Professional | 1,500 | -0- | 1,500 |
| Publications | 300 | 783 | (483) |
| Radio Maintenance | 2,500 | 318 | 3,182 |
| Repairs and Maintenance | 2,500 | 1,368 | 1,132 |
| Telephone | 550 | 547 | 3 |
| Utilities | 1,400 | 1,675 | (275) |
| Vehicle Expense - Repairs | 500 | 588 | (88) |
| OPERATING SUPPLIES: | | | |
| Postage | 75 | 8 | 67 |
| Stationery and Supplies | 200 | 261 | (211) |
| Vehicle Expense - Fuel | 800 | 520 | 320 |
| CAPITAL OUTLAY: | 4,500 | 17,331 | (16,831) |
| NET SERVICES: | | | |
| Principal | 12,000 | 11,879 | 121 |
| Interest | 1,000 | 2,223 | 767 |
| TOTAL EXPENDITURES | <u>67,440</u> | <u>89,344</u> | <u>21,904</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | <u>1,635</u> | <u>15,059</u> | <u>11,424</u> |
| FUND BALANCE, BEGINNING OF YEAR | | <u>14,230</u> | |
| FUND BALANCE, END OF YEAR | | <u>29,289</u> | |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST NORGE FIRE PROTECTION DISTRICT NO. 1
WEST NORGE POLICE POLICE JURY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (GAAP BASIS) AND ACTUAL
EXPERIMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1993

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------------|--|
| REVENUES | | | |
| Sales Taxes | \$80,000 | \$80,100 | \$10,100 |
| Insurance Rebate | 4,000 | 4,700 | 800 |
| Interest | 400 | 600 | 200 |
| Other | -0- | 700 | 700 |
| TOTAL REVENUES | \$84,400 | 71,270 | 13,130 |
| EXPENDITURES | | | |
| CURRENT | | | |
| PUBLIC SAFETY | | | |
| SALARIES | 10,100 | 10,100 | -0- |
| PAYROLL TAXES | 800 | 770 | 107 |
| OPERATING SERVICES: | | | |
| Administrative Fee - Clerical | 2,700 | 2,700 | -0- |
| Convention & Special Training | 1,000 | 150 | 850 |
| First Aid Equipment/Supplies | 5,000 | 9,170 | (4,170) |
| Insurance | 10,000 | 9,970 | 30 |
| Licenses | -0- | 40 | (40) |
| Miscellaneous | 1,000 | 107 | 1,700 |
| Professional | 1,300 | 1,490 | (190) |
| Publications | 500 | 190 | 310 |
| Radio Maintenance | 1,000 | 3,100 | (2,100) |
| Repairs and Maintenance | 1,000 | 2,400 | (1,400) |
| Telephone | 400 | 507 | (107) |
| Utilities | 1,300 | 1,300 | (100) |
| Vehicle Expense - Repairs | 2,500 | 410 | 2,090 |
| OPERATING SUPPLIES: | | | |
| Postage | | 104 | (104) |
| Stationery and Supplies | | 200 | (200) |
| Vehicle Expense - Fuel | 200 | 800 | (600) |
| CAPITAL OUTLAY: | 1,000 | 5,841 | (4,841) |
| DEBT SERVICE: | | | |
| Principal | 10,000 | 9,900 | 0 |
| Interest | 5,000 | 4,110 | 890 |
| TOTAL EXPENDITURES | 80,800 | 67,870 | 7,930 |
| EXCESS OF REVENUES OVER EXPENDITURES | 3,600 | 7,400 | 3,800 |
| FUND BALANCE, BEGINNING OF YEAR | | 44,800 | |
| FUND BALANCE, END OF YEAR | | 52,200 | |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BATON ROUGE FIRE PROTECTION SUB-DISTRICT NO. 4
WEST BATON ROUGE PARISH POLICE JURY
NOTE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994, AND DECEMBER 31, 1993**

INTRODUCTION

West Baton Rouge Fire Protection Sub-District No. 4 is a body corporate created by the West Baton Rouge Parish Police Jury, as provided by Louisiana Revised Statute 48:1904. The Fire Sub-District is governed by the West Baton Rouge Parish Police Jury's governing body. The Fire Sub-District is authorized to provide fire protection services within the Lobdell area. The population of the Sub-District is approximately 2,800 and the Fire Sub-District is a voluntary fire department.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Fire Protection Sub-District No. 4 have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

Section 1102 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the West Baton Rouge Parish Police Jury is determined on the basis of the following criteria:

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

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

WEST BOSTON FIRE PROTECTION SUBDISTRICT NO. 4
WEST BOSTON BOSTON FIRE POLICE JUNE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999, AND DECEMBER 31, 1998

C. FUND ACCOUNTING

The Sub-District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

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

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

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

D. BASIS OF ACCOUNTING

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

REVENUES

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

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

WEST BAYOU FIRE PROTECTION SUBDISTRICT NO. 4
WEST BAYOU ROUGE POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994, AND DECEMBER 31, 1993

D. BASIS OF ACCOUNTING (Continued)

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

Expenditures

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

E. BUDGETS

Louisiana Local Government Budget Act, LA-S.S. 98-1981-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Sub-District has expenditures under \$250,000, the Fire Sub-District does not fall within the Budget Act, but a budget was adopted as follows:

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

F. ENCUMBRANCES

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

WEST BOONE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BOONE BOONE FIREMEN POLICE DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024, AND DECEMBER 31, 2023

4. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits. Under state law, the Sub-District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

5. INVENTORIES

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

6. PREPAID ITEMS

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

7. FIXED ASSETS

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

8. COMPENSATED ABSENCES

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

9. SALES TAXES

In 1991, the voters passed a sales tax in which the Fire Sub-District receives 1/3 of it upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on the sales of services in the Sub-District, as defined in L.R.S. 47:202 through 47:217, inclusive, for a period of 10 years from the date of first levy of said tax.

**WEST BOSTON FIRE PROTECTION DISTRICT NO. 4
WEST BOSTON BOSTON POLICE POLICE JURY
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994, AND DECEMBER 31, 1993**

W. TOTAL COLUMN ON COMBINED STATEMENTS

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

NOTE 2 - CASH AND CASH EQUIVALENTS

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

| | DOCF VALUE | BANK BALANCE | FISC INSURED | AT RISK |
|-------------------|---------------|-----------------|-----------------|---------|
| December 31, 1994 | \$ 65,413 | \$ 71,157 | \$ 71,157 | \$ -0- |
| December 31, 1993 | \$ 49,977 | \$ 60,730 | \$ 60,730 | \$ -0- |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

NOTE 3 - RECEIVABLES

A summary of receivables follows:

| | 1994 | 1993 |
|-----------|---------|---------|
| TAXES: | | |
| Sales Tax | \$4,483 | \$4,865 |

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

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

**WEST HAVEN FIRE PROTECTION DISTRICT NO. 4
WEST HAVEN BOONE PARKER POLICE JURY
NOTE TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994, AND DECEMBER 31, 1993**

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for 1994 follows:

| | <u>BALANCE</u> <u>12/31/93</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>BALANCE</u> <u>12/31/94</u> |
|----------------------|-----------------------------------|------------------|------------------|-----------------------------------|
| Equipment & Vehicles | <u>\$48,948</u> | <u>\$3,238</u> | <u>\$-0-</u> | <u>\$52,184</u> |

A summary of changes in general fixed assets for 1993 follows:

| | <u>BALANCE</u> <u>12/31/92</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>BALANCE</u> <u>12/31/93</u> |
|----------------------|-----------------------------------|------------------|------------------|-----------------------------------|
| Equipment & Vehicles | <u>\$42,984</u> | <u>\$6,441</u> | <u>\$-0-</u> | <u>\$49,425</u> |

NOTE 5 - PENSION PLAN AND RETIREMENT COMMITMENTS

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

NOTE 6 - LEASE OBLIGATIONS

The Fire Sub-District entered into a lease on July 26, 1993 to purchase a fire truck. The future payments are as follows:

| <u>END DATE</u> | <u>PAYMENT</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>BALANCE</u> |
|-----------------|-----------------|------------------|-----------------|----------------|
| 12-31-94 | <u>\$14,112</u> | <u>\$11,879</u> | <u>\$2,233</u> | <u>14,312</u> |
| 12-31-97 | <u>14,112</u> | <u>12,947</u> | <u>1,165</u> | <u>-0-</u> |
| Total | <u>\$28,224</u> | <u>\$24,826</u> | <u>\$3,398</u> | |

NOTE 7 - LITIGATION AND CLAIMS

As of December 31, 1994, and December 31, 1993, the Fire Sub-District was not a defendant in any lawsuits and was not aware of any unasserted claims. No claims or litigation costs were incurred during the current year.

NOTE 8 - BOARD MEMBER COMPENSATION

No member of the board receives any compensation.

SUPPLEMENTAL INFORMATION

Donald C. DeVille

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MEMBER
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

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

May 7, 1987

Board of Commissioners
West Baton Rouge Fire Protection Sub-District No. 4
Port Allen, Louisiana

I have audited the general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 4 as of and for the years ended December 31, 1986, and December 31, 1985, and have issued my report thereon dated May 7, 1987. I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office.

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

Compliance with laws, regulations, contracts, and grants applicable to West Baton Rouge Fire Protection Sub-District No. 4 is the responsibility of partnership's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of West Baton Rouge Fire Protection Sub-District No. 4's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that for the items tested the West Baton Rouge Fire Protection Sub-District No. 4 complied with those laws and regulations referred to above. With respect to the items not tested, nothing came to my attention to indicate that the West Baton Rouge Fire Protection Sub-District No. 4 had not complied, in all material respects, with those provisions.

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

Respectfully submitted,
Donald C. DeVille
Certified Public Accountant

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

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

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

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weakness under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters to be material weakness as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the West Baton Rouge Fire Protection Sub-District No. 4 is a matter of public record.

Respectfully submitted,



Certified Public Accountant