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MADE FOR PARISH FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
BOSSA, Louisiana

Component Unit Financial Statements and
Accountant's Reports
As of and for the Year Ended
December 31, 1966

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

Release Date 9-23-82

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Bossier, Louisiana
3376 128-6566

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Madison Parish Fire Protection District
Richland Parish Police Jury
Delhi, Louisiana

Component Unit Financial Statements and
Accountant's Report
As of and for the Year Ended December 31, 1986
With Supplemental Information

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H**KAREN M. HOLLIS**

CERTIFIED PUBLIC ACCOUNTANT

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Accountant's Report

REPORT OF COMMISSIONER
BOSSO ONE RURAL FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHMOND PRAGER POLICE JURY
Delhi, Louisiana

I have compiled the accompanying combined financial statements of Bosso One Rural Fire Protection District of Richland Parish, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 1994, 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 representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Bossier, Louisiana
June 17, 1997

WARD ONE BOMAL FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Baldi, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL		ACCOUNT GROUPS		TOTAL (INCORPORATED ONLY)
	FUND - GENERAL FUND		GENERAL ASSETS	GENERAL LONG-TERM ASSETS	
ASSETS					
Cash and equivalents	\$	66,397	\$		\$ 66,397
Taxes receivable		83,643			83,643
Water deposits		288			288
Land, buildings, vehicles, and equipment -note #1			242,398		242,398
Amount to be provided for retirement of general long-term debt				238,898	238,898
TOTAL ASSETS	\$	<u>150,242</u>	\$	<u>242,398</u>	\$ <u>630,646</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$	514	\$		\$ 514
Certificates payable				238,898	238,898
Fund Equity:					
Investment in general fixed assets			242,398		242,398
Fund balance-reserved- -undesignated		149,528			149,528
Total Fund Equity		<u>149,528</u>		<u>242,398</u>	<u>630,646</u>
TOTAL LIABILITIES AND FUND EQUITY	\$	<u>150,242</u>	\$	<u>242,398</u>	\$ <u>630,646</u>

See the accountant's report and the accompanying notes.

WARD ONE RURAL FIRE PROTECTION DISTRICT
 OF RICHLAND PARISH
 RICHLAND PARISH POLICE JURY
 DeLid, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

Statement B

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

	December 31, <u>1996</u>
REVENUES	
Ad valorem taxes	\$ 68,700
Intergovernmental revenues - Richland Parish Police Jury - 5% fire insurance rebate	5,075
Use of money and property - interest	900
Miscellaneous	<u>200</u>
TOTAL REVENUES	<u>74,875</u>
EXPENDITURES	
General government - other general administration - retirement system contribution	1,800
Public safety - fire protection:	
Fuel	3,400
Insurance	4,470
Legal and accounting	1,200
Repairs and maintenance	5,695
Supplies	2,086
Training	850
Utilities	1,230
Capital Outlay	1,267
Debt Service:	
Principal	38,888
Interest	<u>13,533</u>
TOTAL EXPENDITURES	<u>69,563</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,412
FUND BALANCE AT BEGINNING OF YEAR	<u>134,218</u>
FUND BALANCE AT END OF YEAR	<u>\$ 149,630</u>

See the accountant's report and the accompanying notes.

MAINE ONE RURAL FIRE PROTECTION DISTRICT
 OF ROCKLAND PARISH
 ROCKLAND PARISH POLICE JURY
 Delat, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget (Cash Basis) and Actual
 For the Year Ended December 31, 1994

	December 31,		Variance Favorable Unfavorable
	Budget	Actual	
REVENUES			
Ad valorem taxes	\$ 43,500	\$ 48,335	\$ 4,835
Intergovernmental revenues- Rockland Parish Police Jury	-	9,073	9,073
St fire insurance rebate	-	996	996
Interest income	-	288	288
Miscellaneous	-	288	288
TOTAL REVENUES	<u>43,500</u>	<u>58,074</u>	<u>14,574</u>
EXPENDITURES			
General government-other general administration-retirement system contributions	-	1,828	(1,828)
Public safety - fire protection:			
Fuel	1,200	2,889	1689
Insurance	3,652	4,478	826
Legal and accounting	1,250	3,290	2040
Repairs and maintenance	4,000	5,813	1,813
Supplies	400	2,349	1,949
Training	2,000	852	(1,148)
Utilities	5,825	1,971	(3,854)
Capital Outlay	2,000	1,257	(743)
Debt Services			
Principal	25,000	26,000	1,000
Interest	10,125	12,828	2,703
TOTAL EXPENDITURES	<u>48,325</u>	<u>62,473</u>	<u>14,148</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,825)</u>	<u>(4,402)</u>	<u>423</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>134,218</u>	<u>134,218</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 129,393</u>	<u>\$ 129,816</u>	<u>\$ 423</u>

See the accountant's report and the accompanying notes.

WARD ONE RURAL FIRE PROTECTION DISTRICT
OF RICHLAND PARISH
RICHLAND PARISH POLICE JURY
Orlde, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1990

INTRODUCTION

Ward One Rural Fire Protection District of Richland Parish was created by resolution of the Richland Parish Police Jury on February 18, 1980, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people of Ward One of Richland Parish. The district is governed by a board of commissioners consisting of five members. The commissioners are appointed by the Richland Parish Police Jury for terms of two years. Commissioners receive no compensation for their services. The district has no employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of Ward One Rural Fire Protection District of Richland Parish 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 Richland Parish Police Jury is the financial reporting entity for Richland 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 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 Richland 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.

Because the Richmond Parish Police Jury appoints the governing board, the district was determined to be a component unit of the Richmond 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 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 district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or maintenance of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

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

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a Fund is determined by its measurement focus. The 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 the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

REVENUES

All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on January 1. The taxes are recorded in the year they are assessed. The taxes are generally collected in December of the current year and January and February of the ensuing year. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

Interest income on time deposits is recorded at the end of each quarter when credited by the bank.

Any other revenues are recorded when the district is entitled to the funds.

EXPENDITURES

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

E. BUDGET

Preliminary budgets for the ensuing year are to be prepared by the secretary and presented to the board for review. The budget should be adopted prior to the new year but it appears that the budget for 1984 was not officially adopted until December, 1984. All annual appropriations lapse at year end.

WARD ONE MUNICIPAL FIRE PROTECTION DISTRICT
 WISLAND PARISH POLICE JURY
 Rayville, Louisiana
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The budget comparison statement included in the accompanying financial statements include the original adopted budget (cash basis) and all subsequent amendments. The following reconciles the excess (deficiency) of revenues over expenditures shown in the combined statement of revenues, expenditures and changes in fund balance to the combined statement of revenues, expenditures and changes in fund balance - budget (cash basis) and actual.

December 31, 1986	
Excess (deficiency) of revenues over expenditures	\$ 15,438
Adjustments:	
Receivables	121,199
Payables	<u>115,399</u>
Excess (deficiency) of revenues over expenditures - budgetary basis	<u>\$ 111,238</u>

F. ENCUMBRANCES

The District does not use the encumbrance system in its record keeping.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits and time investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the District may invest in United States bonds, Treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

WARD ONE RURAL FIRE PROTECTION DISTRICT
BIRMINGHAM POLICE JURY
Birmingham, Louisiana
Notes to the Financial Statements (Continued)

1. COMPENSATION AGREEMENT AND PENSION PLAN

The district does not have any full time employees; therefore, it does not have a formal vacation or sick leave policy and does not contribute to a pension plan. The district contributes to the sheriff's office plan to cover the salaries of the persons collecting the ad valorem taxes for the district.

2. LONG-TERM OBLIGATIONS

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

3. FUND EQUITY

Reserve-Fundress represents those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balances-Designated fund balances represent tentative plans for future use of financial resources.

4. TOTAL COLUMN ON BALANCE SHEET

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

5. LEVIED TAXES

The district is authorized to levy a minimum of 6.00 mills and a maximum of 6.30 mills, annually on property within the district for maintenance and operation of the district. The district levied 6.30 mills for the year 1986. The tax expires in the year 1987 unless renewed.

6. CASH AND CASH EQUIVALENTS

At December 31, 1986, the district has cash and cash equivalents (bank balances) totaling \$44,397 as follows:

	1986
Interest bearing demand deposits	\$44,397
Demand deposits	---1,285

WARD ONE RURAL FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Bayouville, Louisiana
 Notes to the Financial Statements (Continued)

Totals 148,385

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a building or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district has \$46,574 in deposits (including bank balances). These deposits are secured from risk by \$100,000 of Federal deposit insurance (FDIC Category II).

4. RECEIVABLES

The taxes receivable account represents delinquent accounts for the prior year plus any unpaid current year taxes as of December 31, 1996. The following schedule shows the changes in taxes receivable for the year ended December 31, 1996:

Balance at January 1, 1996	\$ 63,447
Ad valorem tax	69,784
Collections	<u>(144,846)</u>
Balance at December 31, 1996	<u>2 68,385</u>

5. CHANGES IN GENERAL FIXED ASSETS

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

	Balance January 1, 1996	Additions	Disposals	Balance December 31, 1996
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Buildings	75,823	-	-	75,823
Vehicles	129,462	-	-	129,462
Equipment	<u>28,826</u>	<u>1,251</u>	<u>-</u>	<u>30,077</u>
Totals	<u>\$ 240,111</u>	<u>\$ 1,251</u>	<u>\$ -</u>	<u>\$ 241,362</u>

6. LEASES

The district has no operating or capital leases at December 31, 1996. The district has a lease services agreement with the Town of Beldi to provide fire protection for the citizens of Beldi. This includes the sharing of equipment and personnel when necessary.

WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHARD PARSON POLICE JURY
Wayville, Louisiana
Notes to the Financial Statements (Continued)

7. LITIGATION & CLAIMS

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

8. ISSUED IN LONG-TERM DEBT

The following is a summary of long-term obligations for the year ended December 31, 1996:

	<u>Certificates</u>
Balance at January 1, 1996	\$ 264,000
Additions	-
Retirements	<u>78,000</u>
Balance at December 31, 1996	<u>\$ 186,000</u>

The certificates consist of a note payable to Frontier Bank bearing interest at 8 percent per annum, payable on March 1 and September 1 of each year until the year 2003. The ad valorem tax has been pledged against the certificates to assure repayment of the loan. A sinking fund is required to be maintained each year with an amount equal to the principal and/or interest due in each calendar year. At present, the district is using the regular operating account as well as the Sinking Fund account which has a balance of \$7,795.

Third One Rural Fire Protection District
Richland Parish Police Jury
Mothri, Louisiana

Schedule of Compensation Paid Board Members
As of and For the Year Ended December 31, 1984

The following is a list of the Board of Commissioners of the Third One Rural Fire Protection District. The Board receives no compensation for their services.

Leon Smith
Mary Forehand
Alfred King
Clyde McRae
Laddie McKeown



Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board of Commissioners
Ward One Rural Fire Protection District
of Michoud Parish

I have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Ward One Rural Fire Protection District and the Legislative Auditor, State of Louisiana, mainly to assist the user in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 1994 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 solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$5,000 or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-RS 39:2011-2251 (the public bid law).

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

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LA-RS 42:1181-1124 (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.

The District has no employees.

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

The district has no employees, therefore none of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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 December 28, 1998 which indicated that the budget had been adopted by the commissioners of Ward One Rural Fire Protection District by a vote of five in favor and no opposed. No amendments were made to the budget.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were above budgeted amounts by 20% for the year and actual expenditures exceeded budgeted amounts by 15%.

Accounting and Accounting

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

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

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

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

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

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

Inspection of documentation supporting each of the six selected disbursements indicated approval from Secretary/Treasurer and/or the Board through reading of minutes. The Board approves all disbursements over \$100 unless for regular monthly expenses (telephone, utilities).

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by LAH-RS 42:1 through 42:12 (the open meetings law).

Ward One Rural Fire Protection District did not post or publish an agenda as required.

Debt

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

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

Advances and Advances

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

The District has no employees to review records for advances or bonuses.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, 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. As in the prior year's findings, the district has corrected the items except for the publishing of minutes.

This report is intended solely for the use of management of Ward One Rural Fire Protection District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purpose. However, this report is a matter of public record and its distribution is not limited.

Karen M. Hollis

Bogalusa, Louisiana
June 27, 1997