

WORLD NO. 1 & 2 FIRE PROTECTION DISTRICT NO. 1 OF EASTERN PARISH
PLAQUEMINE, LOUISIANA

CONFIDENTIAL LETTER

ANNUAL FINANCIAL STATEMENT

April 18, 1957

Mr. Daniel E. Kyle
Office of the Legislative Auditor
P. O. Box 34377, 1820 North Third
Baton Rouge, LA 70804-0377

Dear Mr. Kyle:

In accordance with Louisiana Revised Statute 24:614, enclosed are the annual financial statements for the World No. 1 & 2 Fire Protection District No. 1 of Eastern Parish for the fiscal year ended December 31, 1956. This report includes all funds under the control and oversight of the Fire Protection District No. 1.

The accompanying component unit financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Treasurer

enclosure

FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS

10. Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from at least one commissioner and the secretary/treasurer. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-MS 42:2 through 42:12 like open meeting law.

Minutes with the date and location of upcoming meetings were posted on all fire stations. In addition, all meetings were advertised on the local radio station.

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

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

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

A reading of the minutes of the district for the year under examination indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of wards 1 and 2 Fire Protection District No. 1 of Sabine Parish 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 purposes. However, this report is a matter of public record and its distribution is not limited.

MINER, JACKSON & WEAVER
Baton Rouge, Louisiana
April 24, 1987

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

None of the employees included on the list of employees provided by management in agreed-upon procedure (iii) appeared on the list provided by management in agreed-upon procedure (ii).

Budgeting

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

Management provided us with a copy of the original budget. Management informed us that all expenditures in excess of budgeted amounts were approved by the Commission, even though never formally incorporated into the budget by amendments. We verified this information through review of the Commission's minutes for the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes and noted where the Commission approved expenditures in excess of budgeted amounts several times during the year.

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

We compared the revenues and expenditures of the original budget plus adjustments approved by the commission to actual revenues and expenditures. Actual revenues exceed budgeted revenues by 10.24 percent. Actual expenditures were within 5 percent of the original budgeted amount plus approved adjustments.

Accounting and Reporting

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

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

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

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

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

HINES, JACKSON & HINES

REGISTERED PUBLIC ACCOUNTANTS

THOMAS AND O'CONNOR
1400 W. BROAD ST.
D. W. BROWN BUILDING
NEW ORLEANS, LOUISIANA 70119

PO BOX 1000
NEW ORLEANS, LOUISIANA 70116
TELEPHONE 584-8400
FACSIMILE 584-8400

A. WALL JACKSON JR. CPA
SHREVEPORT

Independent Accountants' Report on Applying Agree-Upon Procedures

Board of Commissioners of
Wards 1 and 2 Fire Protection District
No. 1 of Sabine Parish
P.O. BOX 38
411 North MOORE STREET
Prairie, Louisiana 71278

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Wards 1 and 2 Fire Protection District No. 1 of Sabine Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Wards 1 and 2 Fire Protection District No. 1 of Sabine Parish's compliance with certain laws and resolutions during the year ended December 31, 1992 included in the accompanying Louisiana Satisfaction Questionnaire. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report. Consequently, we 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 Aid 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-SS 18:221-224 (the public aid law).

Four expenditures were made during the year for materials and supplies exceeding \$5,000. No expenditures were made for public works exceeding \$50,000. We examined documentation which indicated that the expenditures referred to above had been properly administered and accepted in accordance with provisions of LA-SS 18:221-224.

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-SS 41:183-184 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the stated information.

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

Management provided us with the required list.

WATER 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF BRASS BARGE
PLUMING, LOUISIANA
REVENUE OF CONTRIBUTION PAID BOARD MEMBERS
FOR THE YEAR ENDED DECEMBER 31, 1928

McClung, Wallace	\$ 300
Curley, John B.	300
Moore, Argus	300
Sharp, Richard	210
Griffin, George	110

Total	\$ 1,210

See accountants' report on supplementary information.

PARISH 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF BERTRIE PARISH
EASTRIVE, LOUISIANA
SUPPLEMENTAL INFORMATION
DECEMBER 31, 1994

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members were prepared in compliance with House Concurrent Resolution No. 24 of the 1978 Session of the Louisiana Legislature.

In accordance with Louisiana Revised Statute 48:1496, members, including police jurors serving ex-officio, may be paid per diem of \$20 for attending board meetings - NOT to exceed two meetings in any one calendar month.

HINES, JACKSON & HINES

CHARTERED PROFESSIONAL ACCOUNTANTS

THOMAS L. HINES & SONS
1000 PINE STREET, SUITE 200
MONROE, LOUISIANA 70601
504-233-1111

1914 BROADWAY
MONROE, LOUISIANA 70601
504-233-1111

1000 PINE STREET, SUITE 200
MONROE, LOUISIANA 70601
504-233-1111

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
1914 BROADWAY

Board of Commissioners
Wards 1 and 2 Fire Protection District
No. 1 of Sabine Parish
P. O. Box 18
101 North Helen Street
Florien, LA 71302

Our report on the compilation of the composite unit financial statements of the Wards 1 and 2 Fire Protection District No. 1 of Sabine Parish, Florien, Louisiana, a composite unit of the Sabine Parish Police Jury, State of Louisiana, appears on page 2. A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the financial statements and, accordingly, do not express an opinion or any other form of assurance on them. The information included in the accompanying schedule is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

HINES, JACKSON & HINES
Monroe, Louisiana
April 14, 1997

SUPPLEMENTARY INFORMATION

WALSH & ASSOCIATES PROTECTION DIVISION
NO. 1 OF BERRY PARK
FLORISS, IOWA
GENERAL FIXED ASSET ACCOUNT BOOK
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
YEAR ENDED DECEMBER 31, 1964

	<u>LAND</u>	<u>BUILDING</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
Balance, January 1, 1964	25,750	2212,000	4,542,295	6980,045
Additions	0	20,000	108,072	128,072
Deletions	0	0	(32,422)	(32,422)
Balance, December 31, 1964	25,750	2232,000	4,617,945	7075,695

See accompanying notes and accountants' report.

STATE OF MISSISSIPPI
 DEPARTMENT OF REVENUE
 GENERAL INVESTMENT ACCOUNT STATEMENT
 STATEMENT OF GENERAL FIXED ASSETS
 DECEMBER 31, 1986

GENERAL FIXED ASSETS, at cost	
Land	\$ 5,000
Buildings	300,000
Equipment	480,000
Total general fixed assets	\$885,000
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE	
Capital fund revenues	\$885,000
Total investment in general fixed assets	\$885,000

See accompanying notes and accountants' report.

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets not used in proprietary fund operations or accounted for in trust funds.

TABLE 1 AND 2 FISH PROTECTION DISTRICT

NO. 1 OF MARINE PARISH

MOULDER, LOUISIANA

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1956

REVENUES

Taxes - All Valuers	2 181,640
Intergovernmental	
State revenue sharing	10,204
Fire insurance rebates	7,180
Interest income	2,187
Sale of equipment	2,100
Miscellaneous	200
	<u>200</u>
Total revenues	188,710

EXPENDITURES

General government:	
Per diem paid to commissioners	1,500
Utilities and telephone	4,144
Insurance and bonds	12,040
Travel expense	4,180
Repairs and maintenance	26,000
Materials and supplies	8,900
Stationery and printing	7,800
Legal and accounting	2,000
Post	50
Bookkeeping	1,400
Refundations from all valuers tax for - Retirement system	3,510
Miscellaneous	1,400
Continuing education classes	500
Advertising	54
Travel expenses	800
Capital Outlay	<u>121,280</u>
Total expenditures	227,834

Excess of revenues over/under expenditures	(39,124)
-----------------------------------------------	----------

FUND BALANCE, beginning of year	161,882
FUND BALANCE, end of year	<u>122,758</u>

See accompanying notes and accountants' report.

1483

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**WARDS 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF MARINE PARISH
FLORIAN, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 31, 1996**

These financial statements were prepared in accordance with the provisions of state law, 1975
revised to 1996, which require that a
report be prepared and submitted to the
board of directors of the district. The
report is to be submitted to the board of
directors of the district and to the
state auditor. The financial statements
presented herein are prepared in accordance
with the provisions of state law, 1975
revised to 1996, and are not intended to
be audited by the state auditor.

DATE 11/1/81

Statewide Data

GENERAL FUND

The general fund is used to account for resources traditionally associated with governments which are not required legally or by sound financial management to be accounted for in another fund.

UNION AND I FIRE PROTECTION DISTRICT
NO. 1 OF BAKER PARISH
FLORISS, LOUISIANA
DECEMBER 31, 1996

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MARSH 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF ORLÉANS PARISH
LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

NOTE 3 CASH AND CASH EQUIVALENTS - (continued)

Louisiana Revised Statutes authorizes the District to invest in United States bonds, treasury notes or certificates, or to 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.

At December 31, 1996, the District has cash and cash equivalents as follows:

Demand deposits	\$ 7,180
Savings account	142
Total	\$ 7,322

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These deposits are fully secured by Federal deposit insurance.

NOTE 4 LITIGATION

According to District officials the Marsh 1 and 2 Fire Protection District No. 1 of Orleane Parish, Parish, Louisiana, was involved in no pending litigation at December 31, 1996.

TABLE 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF SHELBY COUNTY
PARISH, LOUISIANA
NOTED TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1958

NOTE 3 DEFERRED OR ACCRUAL ACCOUNTING POLICIES - (Continued)

Bad debts

Uncollectible ad valorem taxes due are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. No allowance was established at December 31, 1958, because all ad valorem taxes were considered to be collectible.

NOTE 3 AD VALOREM TAXES

Ad valorem taxes, assessed on the calendar year basis, become due November 31, become delinquent on December 31, and attach as an enforceable lien on property as of January 1 of the following year. Taxes are levied and billed by the Sabine Parish Sheriff. The Sabine Parish Sheriff bills and collects property taxes due the District using the assessed values determined by the tax assessor of Sabine Parish.

For the year ended September 30, 1958, taxes of 18.28 mills were levied on property with assessed valuations totaling \$18,803,287. Total taxes levied for the year were \$343,443.

NOTE 3 DISCRETION OF PROCEEDS AND PLAN OF FUND

10.24 mill ad valorem taxes

Proceeds of the 10.24 mill tax (1958 revenue - \$481,641) are dedicated for the purpose of maintaining and operating fire protection facilities, for purchasing fire trucks and other fire fighting equipment, for paying the cost of obtaining water for fire protection purposes, and for the salaries of firemen.

NOTE 4 LEASES

The District had no capital leases at December 31, 1958. However, the District had one lease for the rental of land with the consideration being \$25 and with the understanding that the property is to be used for a fire station only.

NOTE 5 CASH AND CASH EQUIVALENTS

Cash includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents include all short term, highly liquid investments that are readily convertible to known amounts of cash and are so close their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

MARKS 1 AND 2 FINE PROTECTION DISTRICT
NO. 1 OF Sabine Parish
LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1989

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

Basis of accounting - (continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Purchases of various operating supplies are reported as expenditures at the time purchased.

Budgets and budgetary accounting

The Fine Protection District is required by the Louisiana Local Government Budget Act (44-9, 9: 1000-1014) to adopt an annual budget. An annual budget is adopted each year and amended as required. Formal budgetary accounting is employed as a management control.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

Consistent with GAAP Statement 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the Marks 1 and 2 Fine Protection District No. 1 of Sabine Parish defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

Estimated absence

The FINE PROTECTION DISTRICT DOES NOT have any paid employees. Therefore, it does not have a formal vacation and sick leave policy and does not participate in any retirement plan.

PARISH 2 AND 3 STATE PROTECTION DISTRICT
NO. 2 OF EARLE PARISH
ECLAIR, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

General fixed assets account group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes and includes fixed assets in the Enterprise Fund.

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

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at cost.

The fixed account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made. Regulations of the measurement focus applied.

The governmental funds are accounted for using the modified accrual basis of accounting utilizing the following practices:

Revenues are recognized when they become measurable and available as net current assets. No valuation taxes are recorded in the year the taxes are assessed. No valuation taxes assessed on a calendar year basis, become due on November 30 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of ensuing year. State revenue sharing is recognized as income when it is received by the District. Interest and miscellaneous income are recorded when received in cash because they are generally not measurable until actually received.

State aid and grants are recorded when the District is entitled to the funds and their receipts covers some amount after the end of the accounting period so as to be both measurable and available.

**WARD 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF SHELBY PARISH
LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988**

NOTE 2 **SUMMARY OF ACCOUNTING POLICIES** - (continued)

Financial reporting entity - (continued)

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 voting majority but were 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 of the nature and significance of the services provided to Sabine Parish by the Ward 1 and 2 Fire Protection District No. 1 of Sabine Parish, the reporting entity financial statements would be misleading if data of the District was not included. For this reason, the Fire Protection District was determined to be a component unit of the Sabine 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.

Fund Accounting

The accounts of the Fire Protection District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are grouped in this report into two generic fund types and one broad fund category as follows:

Governmental Funds

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

Account Groups

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

**WARDS 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF HABIBE PARISH
LACUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994**

The financial statements of the Wards 1 and 2 Fire Protection District No. 1 of Habibe Parish, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to government units. The Government Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the financial report.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Wards 1 and 2 Fire Protection District No. 1 of Habibe Parish is a body created by the Habibe Parish Police Jury, as authorized by Louisiana Revised Statute 48:1482, for the purpose of providing fire protection within the District. The District is governed by a Board of Fire Commissioners.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governments. In November 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent issue pronouncements, is recognized as generally accepted accounting principles for state and local governments.

The accounting and reporting policies of the Wards 1 and 2 Fire Protection District No. 1 of Habibe Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to Louisiana Revised Statute 24:117, and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies.

Financial reporting entity:

As the governing authority of the parish, for reporting purposes, the Habibe Parish Police Jury is the financial reporting entity for Habibe 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 Habibe 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:

TABLE 2 AND 2, FUND PROTECTION BUDGET
NO. 2 OF SALES TAXES
FLORIDA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
ALL GOVERNMENTAL PURSUITES
FORA YEAR ENDED DECEMBER 31, 1996

REVENUES	
Taxes - Ad valorem	\$181,642
Intergovernmental	
State Revenue sharing	13,184
Pire insurance rebata	7,144
Interest income	2,187
sale of equipment	3,334
Miscellaneous	228
Total revenues	198,719
EXPENDITURES	
general government	
Per Diem paid to commissioners	1,840
Utilities and telephons	5,844
Insurance and bonds	19,840
Travel expenses	8,383
Repairs and maintenance	24,801
Merchandise and supplies	4,823
Stationery/Printing	7,850
Legal and accounting	2,561
Rent	50
Bookkeeping	8,488
Deductions from ad valorem tax for	
Retirement system	2,526
Miscellaneous	3,421
Continuing education classes	808
Advertising	44
Travel expenses	574
Capital Outlay	122,062
Total expenditures	227,814
Excess of revenues over/fundort	
 expenditures	(29,095)
FUND BALANCE, beginning of year	142,482
FUND BALANCE, end of year	113,387

See accompanying notes and accountants' report.

COMBINED STATEMENTS - OVERVIEW

COMPONENT UNIT FINANCIAL STATEMENTS

STATE OF LOUISIANA

WARD NO. 1 & 2 FIRE PROTECTION DISTRICT NO. 1 OF LAKE PARISH

Report of

MELISSA E. ARRINGTON
Treasurer

TO

LEGISLATIVE JUDGES

For the Year Ended December 31, 1996

In accordance with Louisiana Revised Statute 24:914

A F F I D A V I T

.....
Personally seen and appeared before the undersigned authority, Melissa E. Arrington, Treasurer of Ward No. 1 & 2 Fire Protection District No. 1 of Lake Parish, who, duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Ward 1 & 2 Fire Protection District No. 1 of Lake Parish, and the results of the operations for the year ended December 31, 1996, in accordance with generally accepted accounting principles.

M. E. Arrington
Treasurer

Sworn to and subscribed before me, this 14 day of April, 1997.

E. M. Smith
Notary Public

HINES, JACKSON & HINES

REGISTERED PUBLIC ACCOUNTANTS

P. O. BOX 100

MONROE, LOUISIANA 70001

MEMBER FIDELITY & BOND
AND OTHER SOCIETIES

MEMBER OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE
LOUISIANA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

BOARD OF Commissioners
Wards 1 and 2 Fire Protection District

No. 1 of Sabine Parish

P. O. Box 28

411 North Nolan Street

Florida, LA 71428

We have compiled the accompanying component unit financial statements of the Wards 1 and 2 Fire Protection District No. 1 of Sabine Parish, Florida, Louisiana, a component unit of the Sabine Parish Police Jury, State of Louisiana, and the combining, individual fund and account group financial statements of the Wards 1 and 2 Fire Protection District No. 1 of Sabine Parish, Florida, Louisiana, as of and for the year ended December 31, 1987, as listed in the table of contents, in accordance with Statements of 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. We have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

HINES, JACKSON & HINES

MONROE, LOUISIANA

April 14, 1987

BRANCH 1 AND 2 FIRE PROTECTION DISTRICT
NO. 1 OF PARISH PRATER
SLACKTON, LOUISIANA
GENERAL FUND
BALANCE SHEET
SEPTEMBER 30, 1976

ASSETS

Cash and cash equivalents	\$ 7,820
Receivables	
ad valorem taxes	181,643
Prepaid insurance	8,380
Water deposits	<u> 318</u>
Total assets	<u>\$197,881</u>

LIABILITIES AND FUND EQUITY

Liabilities	
Accounts payable	\$ 39,799
Deductions from ad valorem taxes - retirement system	<u> 318</u>
Total liabilities	40,117
Fund Equity	
Fund balance - unreserved - undesignated	<u>157,764</u>
Total liabilities and fund equity	<u>\$197,881</u>

See accompanying notes and accountants' report.

WHEEL 3 AND 3 FINE HOUSTON DISTRICT
NO. 1 OF SALES FILING
PLAINS, LOUISIANA
CENSUS BUREAU SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1956

ASSETS	Governmental	General Street	Totals
	Fund Types	General	
	General	Fixed Assets Account Group	Incorporation Only
Cash	\$ 7,828	0	\$ 7,828
Receivables			
AD valorem taxes	141,467	0	141,467
Prepaid insurance	8,380	0	8,380
Water deposits	328	0	328
Land	0	8,500	8,500
Buildings	0	240,000	240,000
Equipment	0	682,267	682,267
Total assets	\$157,603	\$ 922,767	\$ 1,080,370
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 28,770	0	\$ 28,770
Deductions from ad valorem			
Leases - retirement system	5,518	0	5,518
Total liabilities	34,288	0	34,288
Fund Equity			
Investment in general fixed assets	0	812,478	812,478
Fund balances - unreserved and undesignated	123,315	110,289	233,604
Total fund equity	123,315	922,767	1,046,082
Total liabilities and fund equity	\$157,603	\$ 922,767	\$ 1,080,370

See accompanying notes and accountants' report.