

Baton Rouge Fire District No. 4
Baton Rouge, Louisiana
Balance Sheet -- All Fund Types and Account Groups
December 31, 1995

	Governmental Fund Types			Account Groups		Total (Millions of Dollars)
	General	Debt Service	Capital Projects	General	General	
				Fund Assets	Long-Term Debt	
Assets and Other Debits						
Cash and cash equivalents	\$ 142,350	\$ 236,540	\$ 11,202	\$ -	\$ -	\$ 389,092
Receivables -- all various rates	219,261	162,478	-	-	-	381,739
Land	-	-	-	15,650	-	15,650
Buildings	-	-	-	262,080	-	262,080
Equipment	-	-	-	1,592,750	-	1,592,750
Amount available to debt service funds	-	-	-	-	385,200	385,200
Amount to be provided for retirement of general long-term debt	-	-	-	-	819,652	819,652
Total assets and other debits	\$ 3,711,561	\$ 3,708,018	\$ 11,202	\$ 1,860,180	\$ 1,205,000	\$ 3,078,320
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	\$ 8,271	\$ 4,685	\$ -	\$ -	\$ -	\$ 12,956
General obligation bonds payable	-	-	-	-	1,285,608	1,285,608
Total liabilities	\$ 8,271	\$ 4,685	\$ -	\$ -	\$ 1,285,608	\$ 1,311,954
Fund equity:						
Investment in general fixed assets	-	-	-	1,581,168	-	1,581,168
Fund balances --						
Reserved for debt service	-	385,200	-	-	-	385,200
Reserved, unappropriated	262,220	-	11,202	-	-	273,422
Total fund equity	\$ 262,220	\$ 385,200	\$ 11,202	\$ 1,581,168	\$ -	\$ 2,111,990
Total liabilities and fund equity	\$ 3,010,581	\$ 3,708,018	\$ 11,202	\$ 1,860,180	\$ 1,205,000	\$ 3,078,320

The accompanying notes are an integral part of this statement.

Sereno Fire Station No. 4
 Sereno, Louisiana
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 All Governmental Fund Types
 For the Year Ended December 31, 1998

	General	Debt Service	Capital Projects	Total (Miscellaneous Funds)
Revenues:				
Ad valorem taxes	\$ 314,208	\$ 140,124	\$ -	\$ 454,332
Intergovernmental - Fire insurance rebate	13,960	-	-	13,960
Other	696	-	24	720
Interest income	8,833	21,853	312	31,008
Total revenues	<u>337,597</u>	<u>162,077</u>	<u>336</u>	<u>500,010</u>
Expenditures:				
Current -				
General government	8,683	4,885	-	13,568
Public safety	163,212	-	339	163,551
Capital outlay	8,283	-	8,306	16,589
Debt service:				
Principal retirement	-	55,000	-	55,000
Interest and fiscal charges	-	88,858	-	88,858
Payroll agent fee	-	681	-	681
Total expenditures	<u>179,178</u>	<u>144,534</u>	<u>8,645</u>	<u>332,357</u>
Excess of revenues over (under) expenditures	158,419	17,543	(8,309)	167,653
Fund balance at beginning of year	294,274	381,248	11,958	687,480
Fund balance at end of year	<u>\$ 452,693</u>	<u>\$ 398,791</u>	<u>\$ 3,649</u>	<u>\$ 855,133</u>

The accompanying notes are an integral part of this statement.

COOK & MOONHART

Certified Public Accountants

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**Compliance Report Based on an Audit of Component Unit Financial
Statements Performed in Accordance With Government Auditing Standards**

**Board of Commissioners
Berens Fire District No. 4
Berens, Louisiana**

We have audited the financial statements of the Berens Fire District No. 4, a component unit of the Bossier Parish Police Jury, as of December 31, 1996 and for the year then ended, and have issued our report thereon dated April 28, 1997. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Berens Fire District No. 4 is the responsibility of management of the Berens Fire District No. 4. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the Berens Fire District No. 4, a component unit of the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

**Cook & Moonhart
Certified Public Accountants**

April 30, 1997

PERKINS & MCKELLART

Chartered Public Accountants

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**Report on Internal Control Structure Based on an Audit of Component Unit
Financial Statements Performed in Accordance With Government Auditing Standards**

Board of Commissioners

Genève Five District No. 4

Genève, Louisiana

We have audited the financial statements of the Genève Five District No. 4, a component unit of the Bossier Parish Police Jury, as of December 31, 1988 and for the year then ended, and have issued our report thereon dated April 28, 1989. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Genève Five District No. 4 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the Genève Five District No. 4 as of December 31, 1988 and for the year then ended, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

**Reports in Accordance with
Government Auditing Standards**

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

This report is intended for the information of the Benton Fire District, No. 4, a component unit of the Benton Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Cook S. Monahan
Certified Public Accountant

April 26, 1987

Seventy-Five District No. 4
Santon, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1968

G. Cash and Cash Equivalents

Cash includes amounts in petty cash, interest-bearing demand deposits, money market accounts and certificates of deposit. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and 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. Investments are stated at cost.

H. Fixed Assets

Fixed assets are recorded on expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value at date of donation.

I. Compensated Absences

Full-time employees of the district earn 10 days of vacation leave each year. Vacation leave does not accumulate or vest.

Sick leave is allowed to accumulate without limit; however, a maximum of thirty (30) sick days may be used per year. Any additional sick leave must be approved by the Board.

At December 31, 1968, employee leave benefits requiring recognition were determined to be immaterial and are not included within the general long-term obligations account group. The cost of leave privileges, computed in accordance with the above codification, is recognized as a three-year expenditure within the various funds when leave is actually taken.

J. Long-Term Obligations

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

Wentz Fire District No. 4
Benton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 2005

The annual requirements to amortize all debt outstanding as of December 31, 2005, including interest payments of \$427,800 for the General Obligation Bonds are as follows:

Year Ending December 31	
2007	\$ 141,700
2008	142,568
2009	138,150
2010	138,527
2011	135,508
2012 - 2014	420,505
2015 - 2018	717,176
	<u>\$ 1,833,634</u>

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Seventy-Fifth District No. 4
Seaton, Louisiana
Component Unit Financial Statements
As of and for the Year Ended December 31, 1956

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

Provide Date 5/17/57

COOK & MOOREHEAD

Certified Public Accountants

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Independent Auditor's Report

Board of Commissioners
Benton Fire District No. 4
Benton, Louisiana 71008

We have audited the accompanying financial statements of the Benton Fire District No. 4, Benton, Louisiana, a component unit of the Greater Parish Police Jury, as of December 31, 1986 and for the year then ended. These component unit financial statements are the responsibility of the Benton Fire District No. 4's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-126, Audits of State and Local Governments. Those standards require that we 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 amounts 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Benton Fire District No. 4, a component unit of the Greater Parish Police Jury, as of December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have issued a report dated April 28, 1987 and shown on pages 16-17 as our consideration of the Benton Fire District No. 4's internal control structure and a report dated April 28, 1987 and shown on page 15 on its compliance with laws and regulations.

Cook & Moorehead
Certified Public Accountants

April 28, 1987

Seaton Fire District No. 4
Seaton, Louisiana

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Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget Basis Actual and Actual - All Governmental Fund Types
For the Year Ended December 31, 1966

	General Fund			Old Bonds Fund Type			Capital Projects Fund Type		
	Budget	Actual	Encumbrances (Unexpended)	Budget	Actual	Encumbrances (Unexpended)	Budget	Actual	Encumbrances (Unexpended)
Revenues:									
44 various taxes	118,000	118,000	0	118,510	118,000	0	0	0	0
Intergovernmental - for business vehicle	12,000	12,000	0	0	0	0	0	0	0
Other	1,000	500	11,200	0	0	0	0	0	0
Interest income	0	8,000	8,000	0	21,400	21,400	0	21	21
Total revenues	131,000	138,500	19,200	118,510	139,400	21,400	0	21	21
Expenditures:									
General government	0	0	0	0	0	0	0	0	0
Public utility	240,000	240,000	0	0	0	0	0	0	0
Capital outlay	10,000	54,000	0	0	0	0	11,000	0	11,000
Debt service	0	0	0	0	0	0	0	0	0
Interest and bond charges	0	0	0	0	0	0	0	0	0
Printing and legal charges	0	0	0	0	0	0	0	0	0
Payment upon the	0	0	0	0	0	0	0	0	0
Total expenditures	250,000	294,000	0	0	0	0	11,000	0	11,000
Excess of revenues over (under) expenditures	1	44,000	19,200	118,510	13,000	21,400	0	21	10,000
Fund balance - January 1, 1966	0	0	0	0	0	0	0	0	0
Fund balance - December 31, 1966	0	44,000	19,200	118,510	13,000	21,400	0	21	10,000

The accompanying notes are an integral part of this statement.

Baton Rouge District No. 4
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 1998

(11) Summary of Significant Accounting Policies

The Baton Rouge District No. 4 was created by the Greater Parish Police Jury, as authorized by Louisiana Revised Statute 40:1882, on November 10, 1983 by ordinance number 2089. The district is governed by a five member board of commissioners appointed by the Greater Parish Police Jury, the Town of Baton, and by the commissioners to themselves. The Board of Commissioners received no compensation during 1998. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

A. Basis of Presentation

The accompanying component unit financial statements of the Baton Rouge District No. 4 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 Greater Parish Police Jury is the financial reporting entity for Greater 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 (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Greater Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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.

Sutton Fire District No. 4
Cataou, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1998

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 items of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Bossier 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 Bossier Parish financial reporting entity.

E. 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 related 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 (general fixed assets and general long-term obligations) 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 distribution of general fixed assets, and the servicing of general long-term debt. Governmental funds and account groups used by the district include:

1. **General Fund** - This fund is the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds. Primary funding is provided by an ad valorem tax approved by voters of the district, state fire insurance rebates, and interest earnings on investments.

Baton Rouge Parishes No. 4
Baton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1988

2. **Debt Service Fund** - This fund accounts for transactions relating to revenues retained and used for the payment of principal, interest, and other related costs on these long-term obligations recorded in the general long-term debt account group. Funding is provided by an ad valorem tax and interest earnings on investments.
3. **Capital Projects Funds** - This fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.
4. **General Fund Assets Account Group** - This account group is used to account for fund assets used in governmental fund type operations for control purposes.
5. **General Long-Term Debt Account Group** - This account group is used to account for long-term liabilities to be financed from government funds.

II. 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 district uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1082 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January and February of the current year.

Baron Fire District No. 4
Baron, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1998

Budget comparison statements included in the accompanying financial statements include the original and adopted budgets and all subsequent amendments. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on page 4 (Budget basis) with the amounts shown on page 3 (GAAP basis):

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
Excess of revenues and other sources over (under) expenditures and other uses (Budget basis)	\$ 14,953	\$ 38,787	\$ 8,218
Adjustments:			
Revenue accruals - net	45,263	(18,878)	-
Expenditure accruals - net	<u>(1,273)</u>	<u> 22</u>	<u> -</u>
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$ 58,943</u>	<u>\$ 20,931</u>	<u>\$ 8,218</u>

F. Encumbrances

Encumbrance accounting is employed as an extension of the fiscal budgetary process. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Any encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. There were no encumbrances outstanding at December 31, 1998.

Benton Fire District No. 4
Benton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1998

K. Total Columns on Statements

Total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position, or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

L. 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 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.

(2) Levied Taxes

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Operating	18.00	18.00	1997
Debt Service	variable	7.00	2008

(3) Cash and Cash Equivalents

At December 31, 1998, the district has cash and cash equivalents (bank balances) totaling \$258,024 as follows:

Petty Cash	4,150
General Deposits	4,790
Money Market Accounts	51,084
Certificates of Deposit	204,000
Total	\$258,024

Eastern Fire District No. 4
 Baton Rouge, Louisiana
 Notes to Financial Statements
 (Continued)
 December 31, 1998

The deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting funds balanced) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As December 31, 1998, the district had \$285,751 in deposits collected bank balanced. These deposits are secured from risk by \$185,658 of federal deposit insurance and \$172,818 of pledged securities held by the custodial bank in the name of the fiscal agent bank (3,608 Category 3). The remaining balance of \$130,148 is unsecured. These funds were secured effective January 1, 1997.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1279 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

(4) **Changes in General Fixed Assets:**

A summary of changes in general fixed assets follows:

	Balance 12-31-97		Additions		Retirements		Balance 12-31-98	
Land	\$	75,458	\$	-	\$	-	\$	75,458
Buildings		348,264		4,813		-		353,077
Equipment		1,182,747		60,606		-		1,243,353
Total general fixed assets	\$	1,606,469	\$	65,419	\$	-	\$	1,671,888

(5) **Pension Plan**

The employees of the district are members of the Social Security System. There are no other retirement plans available to the employees of the district.

Benton Fire District No. 4
Benton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1958

(6) Leases

The district had no capital leases, and has two operating leases on certain properties that are utilized by the district. Lease payments on these two leases for the year ended December 31, 1958 were \$0.00. The minimum annual commitments under non-cancelable operating leases are as follows:

Year Ending December 31,	\$	000
1957		800
1958		800
1959		800
2000		800
2001		800
2002 and other	17,200	
	<u>\$</u>	<u>20,700</u>

(7) Changes in General Long-Term Debt

The following is a summary of general obligation bond transactions of the Benton Fire District No. 4 for the year ended December 31, 1958:

	Balance <u>12-31-57</u>	Payments	Balance <u>12-31-58</u>
General Obligation Bonds	<u>\$ 1,200,000</u>	<u>\$ 60,000</u>	<u>\$ 1,200,000</u>

Bonds payable at December 31, 1958 are comprised of the following individual issues:

General obligation bonds -

\$1,580,000 - 1958 bonds for acquisition of buildings, machinery, and equipment due in annual installments of \$30,000 to \$140,000 through July 1, 2008; interest rates of 7.00 to 11.00 percent. The debt redemption is paid from the Debt Service Fund. At December 31, 1958 the amount of funds available to service the General Obligation bonds is \$285,223

\$ 1,200,000

(Continued)

Canton Fire District No. 4
Berkita, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1998

Other intergovernmental revenues are recorded when the district is entitled to the funds, earned income on demand and time deposits are recorded when the interest has been earned and the amount is determinable.

Expenditures

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

F. Budgets

The district uses the following budget practices:

1. A preliminary budget for the ensuing year is prepared by the paid firefighters prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year.
2. After completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of a resolution.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is established and controlled by the board of commissioners at the object level of expenditures. All changes in the budget must be approved by the board.
5. The budget is adopted on a cash basis for all funds. The original budget was amended four times during 1998. These amendments are reflected in the budgetary comparisons included in the accompanying financial statements.