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**BARBERS FIRE PROTECTION DISTRICT #4
RICHARD BRISN POLICE JURY
STATE OF LOUISIANA
COMPONENT UNIT ANNUAL FINANCIAL REPORT
JUNE 30, 1998**

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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. 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.

MAR 25 1997
Wyleide Cash

MOOREHEAD FIRE PROTECTION DISTRICT IN
RICHMOND PARISH, STATE OF LOUISIANA

ANNUAL FINANCIAL REPORT
JUNE 30, 1998

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General Counsel
Attn: Mr. P.
Mobile, Alabama

(205) 698-6666
(205) 698-6669
(205) 698-6668

November 14, 1996

Gary Rice, President
Members of the Board of Directors
Margham Fire Protection District #1
Margham, Louisiana

We have compiled the general purpose financial statements of the Margham Fire Protection DISTRICT #1, a component unit of the Richland Parish Police Jury, Richland Parish, State of Louisiana, as of and for the year ended June 30, 1996, in accordance with statements on standards for accounting and review services issued by the American Institute of Certified Public Accountants.

Our 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 financial statements and accordingly, do not express an opinion on any other form of assurance on them.

Cochran, Clark & Robinson

General Accounting
Auditing
Income Tax Services

Circle 178-7000
Circle 178-7000
Circle 178-7000

**Independent Accountants' Report
on Applying Award-Won Procedures**

Board of Directors
Bingham Fire Protection District #1
P.O. Box 321
Bingham LA 71002

To the Board of Directors of Bingham Fire Protection District #1:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Board of Directors of the District and the Legislative Auditors, State of Louisiana, solely to assist the users in evaluating Bingham's assertions about the District's compliance with certain laws and regulations during the year ended June 30, 1990 included in the accompanying Louisiana Delineation 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 to satisfy the responsibility of the specified users of this 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 Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$20,000, and determine whether such purchases were made in accordance with LA-89 481(2)(1)-828 (the public bid law).

During the fiscal year, a payment of \$28,184 was made to complete a contract on a building. The contract was awarded in the prior year, was advertised for bids, and was approved by the source of funding 104881.

A payment of \$4,828 was made for fire fighting equipment. Equipment of this nature is available from a very limited number of vendors. The purchase selection was based on a quoted price from a vendor.

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-89 481(5)(6)-1204 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Board provided us with the original list including the correct information. Related party transactions are disclosed in the financial statements.

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

There are no employees of the District.

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

There are no employees of the District.

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

The Board provided us with a copy of the original budget and amendments to the budget during the year.

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

We traced the adoption of the original budget to the minutes of a meeting held on June 20, 1995 which indicated that the Budget had been adopted by the Board of the District. The amendments were made to the budget on June 25, 1998.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 5 disbursements each 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 five 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.

10) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from a Board Member. In addition, each of the disbursements were traced to the District's minute book where they were approved by the Full Board.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by L&E-88 4213 through 4217 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's building. The Board has asserted that such documents were properly posted. We have reviewed the meeting agendas.

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, or like 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 like indebtedness, other than receiving the final amounts due from the original bond issue from January, 1995.

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.

There are no employees of the District.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on Board's operations. 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 the Board of Directors of the District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and take 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.

Charles A. Clark, CPA

November 15, 1996

MOBILE FIRE PROTECTION DISTRICT NO
 BAYLARD PARISH, STATE OF LOUISIANA
 COMBINED FINANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 June 30, 1985

	Governmental	Proprietary		Totals	
	Fund	General	General	Governmental	Proprietary
	Financial	Fund	Fund	Fund	Fund
ASSETS AND OTHER DEBITS:					
Assets:					
Cash - Unrestricted	27,087	-	-	27,087	27,087
Cash - Restricted	27,480	-	-	27,480	-
Accounts Receivable -					
Intra-governmental	4,837	-	-	4,837	4,837
Fixed Assets	-	588,970	-	588,970	588,970
Amount to be Provided					
for Debt Service	-	-	478,080	478,080	478,080
Total Assets and Other	68,414	588,970	478,080	1,067,044	1,067,044
LIABILITIES, EQUITY AND					
OTHER CREDITS:					
Liabilities:					
Accounts Payable	1,947	-	-	1,947	1,947
Notes Payable	-	-	478,080	478,080	478,080
Total Liabilities	1,947	-	478,080	479,027	479,027
Equity and Other Credits:					
Investment in General					
Fixed Assets	-	588,970	-	588,970	588,970
Contributed Capital	-	45,880	-	45,880	45,880
Fund Balance-Unassigned	18,367	-	-	18,367	18,367
Fund Balance-Reserved	27,888	-	-	27,888	-
Total Equity and Other	68,414	588,970	-	607,417	607,417
Total Liabilities, Equity	68,414	588,970	478,080	1,067,044	1,067,044
and Other Credits					

See Accountants' Compilation Report. The notes to these financial statements are an integral part of this financial statement.

PROGRAM FIRE PROTECTION DISTRICT #4
 BOULARD PARISH, STATE OF LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - GENERAL FUND
 FOR THE YEAR ENDING JUNE 30, 1994
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1993

	1993	1994
REVENUES		
Federal Tax	65,000	65,000
Intergovernmental	4,200	4,432
Population Assessed	187	2,282
Interest	1,121	1,876
Miscellaneous	3,380	-
Total Revenues	<u>74,888</u>	<u>73,610</u>
EXPENDITURES		
Current-Fire Protection		
Administrative	9,820	10,870
Equipment & Building Maintenance	21,234	6,222
Fuel and Travel	1,884	543
Insurance	7,420	4,872
Licenses and Fees	268	168
Self	2	2
Supplies	10,454	4,144
Utilities	5,843	5,869
Total Current-Fire Protection	<u>63,925</u>	<u>48,710</u>
Debt Service		
Principal	-	47,700
Interest	18,870	4,843
Total Debt Service	<u>18,870</u>	<u>52,543</u>
Capital Outlay	31,428	287,200
Total Expenditures	<u>114,223</u>	<u>933,293</u>
Deficiency of Revenues under Expenditures	<u>1,39,335</u>	<u>1,286,983</u>
OTHER FINANCING SOURCES		
Proceeds of Debt Issued	-	883,330
Total Other Financing Sources	-	<u>883,330</u>
Deficiency: Excess of Revenues and Other Financing Sources under Expenditures	<u>1,39,335</u>	<u>403,653</u>
Fund Balance beginning of Year	<u>88,380</u>	<u>4,000</u>
Fund Balance End of Year	<u>49,045</u>	<u>88,380</u>

See ACCOUNTANTS' Compilation Report. The notes to these financial statements are an integral part of this financial statement.

PROGRAM FIRE PROTECTION DISTRICT #4
 ROCKLAND BRIDGE, STATE OF VERMONT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL -
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Federal Fees	70,000	65,000
Intergovernmental	4,000	4,000
Fees/Chgs	-	147
Interest	500	1,177
Miscellaneous	-	3,380
Total Revenues	<u>74,500</u>	<u>74,304</u>
EXPENDITURES		
Current-Fire Protection		
Administrative	12,500	9,000
Equipment & Building Maintenance	18,000	21,334
Fuel and Travel	3,400	1,484
Insurance	8,500	7,420
Licenses and Fees	-	300
Rent	-	1
Supplies	8,500	18,454
Utilities	3,700	5,887
Total Current-Fire Protection	<u>72,600</u>	<u>85,880</u>
Debt Service	24,000	28,000
Capital Outlay	80,000	31,400
Total Expenditures	<u>176,600</u>	<u>145,280</u>
Deficiency of Revenues over Expenditures	<u>(102,100)</u>	<u>(70,976)</u>
Fund Balance Beginning of Year		<u>88,300</u>
Fund Balance End of Year		<u>17,324</u>

The Accountants' Compilation Report. The notes to these financial statements are an integral part of this financial statement.

**BARBERS FIRE PROTECTION DISTRICT #4
RICHLAND PARISH, STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Barbers Fire Protection District #4, Richland Parish, State of Louisiana (the "District") was created by the Richland Parish Police Jury in 1990. In July, 1992, a special election was called to propose the funding of the District by imposing an annual parcel tax of \$100 for a period of twenty-five years. The proposition was approved by electoral ballot and collection of fees began in 1992. The District is governed by a Board of Directors consisting of five members appointed by the Richland Parish Police Jury.

The accounting policies of the District conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. SCOPE OF REPORTING ENTITY

The District is considered a component unit of the Richland Parish Police Jury, State of Louisiana because the Police Jury created the District and appoints the Board members. The accompanying statements represent the activities of the District.

This report contains all of the funds and account groups of the District. There are no significant additional organizations, functions or activities over which the District has jurisdiction or oversight, or for which the scope of public service or special financial arrangements may require them to be included in this report.

B. BASIS OF PRESENTATION

1. FUND CATEGORIES

The accounts of the 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, as appropriate. The funds are grouped in the financial statements in this report as follows:

GOVERNMENTAL FUNDS - GENERAL FUND - The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

2. ACCRUAL GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its major fund type. All governmental funds are accounted for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund

RICHMOND FIRE PROTECTION DISTRICT #4
RICHMOND PARISH, STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988

Balance Sheet current assets is considered a measure of "available spendable resources". Governmental fund operating statements present increases (decreases) and other financing sources and decreases (expenditures and other financing uses) in 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 fund assets) are accounted for in the General Fund Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fund assets. All fixed assets are recorded at historical cost or estimated value at date of acquisition.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to include amounts represented by incurred liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Long-term liabilities reported to be financed from governmental funds are recorded but in the General Long-Term Debt Account Group, not in governmental funds.

The two account groups are not "funds". They are concerned only with measurement of financial position. They are not involved with measurement of results of operations.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

GOVERNMENTAL FUNDS

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as per current assets.

Parcel fees are levied on November 1 and are due and payable at that time. Fees become delinquent after December 31. An enforceable lien attaches on May 31. The District bills and collects its non-parcel fees. Property seized for nonpayment of parcel fees is processed through the Richland Parish Sheriff's Office for collection.

The measurement focus of governmental funds is on expenditures which represent decreases in net financial resources. Most expenditures are measurable and should be recorded when the related liability is incurred. The

RICHMOND FIRE PROTECTION DISTRICT NO.
RICHMOND PARISH, STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1996

expenditures shall be the amount accrued during the year that would normally be liquidated with expendable available financial resources.

F. BUDGET AND BUDGETARY ACCOUNTING

Annually the Board adopts a budget that is submitted to the Richmond Parish Police Jury. The Budget is adopted in May of each year and is prepared and reported on a modified accrual basis of accounting. Although budget amounts lapse at year end, the Board retains its unexpended fund balances to fund expenditures of the succeeding year.

Formal budget integration is not employed as a management control device during the year. The budget amounts reported are the amended budgets of the District.

II. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. CASH AND CASH EQUIVALENTS

At June 30, 1996, the District had unrestricted cash and cash equivalents (bank balances) totaling \$29,897, which included petty cash of \$58. Additionally, the District had cash of \$77,880, which was restricted by its Rural Economic Development Committee. These deposits are covered from risk by Federal deposit insurance. Certain activities the District to maintain deposits in any institution providing Federal deposit insurance protection.

B. CHANGES IN GENERAL FIXED ASSET ACCOUNT GROUP

YEAR ENDED JUNE 30, 1996:

Land, Buildings and Equipment, Beginning of Year		558,532
Acquisitions		
Buildings	278,500	
Equipment	7,888	286,388
Land, Buildings and Equipment, End of Year		844,920

C. GENERAL LONG-TERM DEBT

CHANGES IN GENERAL LONG-TERM DEBT

General long-term debt, July 1, 1995	476,000
Payments of loans during year	-
Payment of loan Principal during year	-
General long-term debt, June 30, 1996	476,000

**MURKIN FIRE PROTECTION DISTRICT #1
MICHIGAN PARISH, STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

On January 20, 1998, the District issued two Parcel Tax Bonds totaling \$475,000 at an interest rate of 5.25%. The following schedule outlines the bond details and repayment information:

Bond P-1: Principal of \$128,000 with twenty-two annual payments. The first payment on January 21, 1998 was for interest only. The remaining annual payments of \$5,677 will consist of principal and interest.

Bond P-2: Principal of \$347,000 with fifteen annual payments. The first payment on January 21, 1998 was for interest only. The remaining annual payments of \$28,646 will consist of principal and interest.

Year Ending	Principal	Interest	Total Due
June 30, 1999	21,103	24,880	46,123
June 30, 1999	22,043	23,881	45,123
June 30, 1999	23,010	22,919	45,123
June 30, 2000	24,000	21,984	45,123
June 30, 2001	25,000	20,128	45,123
June 30, 2002- 2007	128,000	172,800	300,144
	376,000	276,008	712,008

B. LIABILITIES AND COMMITMENTS

The District anticipates needing 4 fire stations to properly serve the geographic area. Fire Station #1, the Murkin Fire Station, is leased from the Town of Murkin for \$1 per year.

III. RELATED PARTY ACTIVITIES

Repair parts for the fire trucks were obtained from various sources. During the fiscal year ended June 30, 1998, purchases of repair parts from Murkin Auto Parts totaled \$1,000. Murkin Auto Parts was owned by Gary Fire, a member of the Board of Directors. He disposed of his investment in Murkin Auto Parts in December 1998.

Gary Wiley, a member of the Board of Directors, was paid \$1,600 for serving as the collection agent for the parcel fees. In January 1998, he resigned from the board.

IV. FINANCIAL STATEMENT PRESENTATION

Total columns on the statements are labeled "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these 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. Interfund eliminations have not been made in the aggregation of this data.

BARBERIAN FIRE PROTECTION DISTRICT #4
RICHLAND PARISH, STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1994

V. STERANSHIP COMPLIANCE AND ACCOUNTABILITY

Expenditures were not in excess of budgeted appropriations for the fiscal year ended June 30, 1994.

VI. RISK OF LOSS

The District is exposed to a variety of risks that may result in losses. These risks include possible loss from sale of Govt. injury to volunteers (workers, property damage, or breach of contract). The District finances these potential losses through purchasing insurance from several commercial companies. The level of coverage has remained constant. The District is not a member of a risk pool. All claims currently filed are adequately covered by the policies in place with no outstanding liabilities for the District.

VII. COMPENSATION TO BOARD OF DIRECTORS

Members of the Board of Directors receive no compensation for their services.