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SHREVEPORT HOKING HOSPITAL SERVICE DISTRICT NO. 2
SHREVEPORT PARISH POLICE JURY
Shreveport, Louisiana

FINANCIAL REPORT
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, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-28-67

MEMPHIS PARKIN HOSPITAL SEWAGE DISTRICT NO. 1
MEMPHIS PARKIN POLICE JURY
Memphis, Louisiana

Component Unit Financial Statements
As of and for the year ended December 31, 1995

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MEMBER

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Accountants' Compilation Report

To the management of the Bienville Parish
Hospital Service District No. 1
Bingold, Louisiana

We have compiled the company's unaudited financial statements as of December 31, 1994, and for the year then ended, 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. We have not audited or reviewed the compiled financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



May 17, 1995
Mirds, LA

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors of the Bienville Parish Hospital Service District No. 1

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Bienville Parish Hospital Service District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Bienville Parish Hospital Service District's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Accounting 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, 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 \$50,000, and determine whether such purchases were made in accordance with LSA-RS 48:2221-2251 (the public bid law).

For the year ended December 31, 1999, no expenditures were noted for either materials and supplies exceeding \$5,000 or expenditures 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 LSA-RS 42:1321-1324 (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 noted information.

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

Management provided us with the required list.

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.

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 us with a copy of the original budget. There was one amendment made to the budget before year-end. Management also provided us with a copy of the final approved budget for the year ended December 31, 1999.

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 February 9, 1999 which indicated that the budget had been adopted by the commissioners of the Knoxville Jewish Hospital Service District by a unanimous vote, after the final year had begun. One amendment was made to the budget during the year. We traced the budget amendment to the minutes of a meeting held January 13, 1999.

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 10%.

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 10, except for one individual expenditure line item of the General Fund which was in excess of amounts budgeted for the year. The supplies line item was 9% in excess of the amount budgeted for the year.

Accounting and Reporting

8. Randomly select 8 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.

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

Inspection of documentation supporting each of the six selected disbursements indicated all items selected received approval from the Secretary-Treasurer and Chairman of the Board of Commissioners. Although we were not able to trace each of the disbursements directly to the minute book for approval, it was noted that during the months when there was a quorum present, R/P was approved by the commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as advertised as required by LSA-RS 48:1 through 48:12 (the open meetings law).

The Bienville Parish Hospital Service District No. 1 is not required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted. We observed that the current month's notice was properly posted for the upcoming meeting. During the year ended December 31, 1995, meetings were sometimes not held due to lack of quorum. We scanned a file which contained copies of some of the notices posted during the year as evidence supporting this assertion.

Debit

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.

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

Advances and Bonuses

11. Examined 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 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 the Shreveport Parish Hospital Service District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken 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.

James W. Matthews

Shreveport, LA
May 13, 1996

MEMPHIS TRASH DISPOSAL SERVICE DISTRICT NO. 1
 MEMPHIS PUBLIC POLICE JURY
 Memphis, Tennessee

Balance Sheet - All fund types and Account groups
 December 31, 1965

	Investmental Fund Types		Account Groups		Total Memphis District
	General Fund	Waste Service Fund	General Fund Account	General Fund Trust Fund	
ASSETS AND OTHER DEBITS					
ASSETS:					
Cash	\$ 21,200	228,250	-	-	249,450
Receivables - of various funds Land, buildings, and equipment	24,000	228,250	-	-	252,250
	-	-	477,000	-	477,000
Other debits:					
Amount available for debt service fund	-	-	-	228,250	228,250
Amount to be provided for retirement of general long term debt	-	-	-	2,000	2,000
TOTAL ASSETS AND OTHER DEBITS	\$ 45,200	228,250	477,000	230,250	1,380,700
LIABILITIES AND FUND DEBITS					
LIABILITIES:					
Accounts payable	\$ 900	-	-	-	900
Payroll taxes payable	42	-	-	-	42
Accrued fees payable	1,000	2,000	-	-	3,000
Debt payable	-	-	-	228,250	228,250
Total Liabilities	<u>2,342</u>	<u>2,000</u>	<u>-</u>	<u>228,250</u>	<u>232,592</u>
Fund debits:					
Encumbrances in general fund accounts	-	-	477,000	-	477,000
Reserve for debt service encumbrances - unexpended	-	228,250	-	-	228,250
Reserve for debt service encumbrances - unexpended Trust Equity and Other Credits	<u>228,250</u>	<u>228,250</u>	<u>477,000</u>	<u>-</u>	<u>933,500</u>
TOTAL LIABILITIES, DEBITS AND OTHER DEBITS	\$ 2,342	230,250	477,000	230,250	1,380,700

The accompanying notes are an integral part of this statement.

MEMPHIS PARKER HOSPITAL, HEALTH DISTRICT NO. 1
MEMPHIS SANITATION POLICE DEPT
HOSPITAL, UTILITIES
WATERWORKS FUNDS

STATEMENT OF REVENUE, EXPENDITURES, AND CASH IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1960

	General Fund	S&U Service Fund	Total Fund/Balances 1961
REVENUES			
Ad valorem taxes	\$ 27,420	107,047	134,467
Interest	1,364	4,766	6,130
Other revenues:			
Solid waste service	44,541	-	44,541
Solid waste contract fee	7,347	-	7,347
Other income - lease	16,500	-	16,500
Total revenues	<u>107,172</u>	<u>111,813</u>	<u>218,985</u>
EXPENDITURES			
Current - operating:			
Administration	1,750	-	1,750
Auditing services	3,448	-	3,448
Accounting and auditing	2,750	-	2,750
General supplies	4,543	-	4,543
Supplies - communication	760	-	760
Office rent and expenses	3,347	-	3,347
Repairs & maintenance	2,800	-	2,800
Fuel	20,840	-	20,840
Utilities	1,700	-	1,700
Hospital tax expense	1,943	-	1,943
Uniforms & clean - laundry	1,071	-	1,071
Telephone & utilities	1,700	-	1,700
Travel & education	200	-	200
Tax collector's fees	1,000	9,749	10,749
Rent	200	-	200
Bond services:			
Bond principal	-	45,000	45,000
Bond interest	-	34,408	34,408
Bond payment expense	-	800	800
Total expenditures	<u>34,000</u>	<u>79,208</u>	<u>113,208</u>
Excess (Deficiency) of revenues over expenditures	<u>73,172</u>	<u>32,605</u>	<u>105,777</u>
Other financing sources (uses):			
Operating transfers in	750	-	750
Operating transfers out	(750)	(1,000)	(1,750)
Total other financing sources (uses)	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses	<u>73,172</u>	<u>31,605</u>	<u>104,777</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>62,100</u>	<u>20,000</u>	<u>82,100</u>
FUND BALANCE AT END OF YEAR	<u>135,342</u>	<u>51,605</u>	<u>186,947</u>

The accompanying notes are an integral part of this statement.

MEMPHIS POLICE DEPARTMENT FINANCIAL REPORT NO. 4
MEMPHIS POLICE POLICE UNIT
General & Services
COMBINED FUND - GENERAL FUND

Statement of revenues, expenditures, and changes in fund balance - budget plus budget and actual for the year ended December 31, 1993

	Budget	Actual	Variance (Favorable/ Unfavorable)
REVENUE			
Ad valorem taxes	432,000	50,100	1,100
Interest	-	1,244	1,244
Other revenues:			
Accounts receivable	20,100	20,117	17
Accounts membership	1,100	1,117	17
Other income - lease	28,000	28,000	-
Total revenues	481,100	80,581	1,381
EXPENSES			
General - operations			
Accounts receivable	2,000	2,000	4
Accounting and auditing	1,400	1,400	-
General insurance	2,000	2,000	7
Workers' compensation	1,100	1,100	(1)
Office rent and expenses	700	700	-
Subscriptions	50	-	50
Supplies & maintenance	5,000	1,117	(137)
Fuel	2,000	1,811	(189)
Salaries	25,000	25,000	-
Supplies	1,000	1,000	11,000
Special law expenses	2,400	2,400	(200)
Uniforms & shoes - laundry	1,000	1,011	(11)
Telephone & utilities	1,000	1,000	200
Travel & education	-	200	(200)
Tax collector fees	-	1,411	11,000
Rent	200	200	-
Specialized funds	4,100	-	4,100
Total expenditures	55,200	57,336	2,136
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	45,900	23,245	1,245
Other financing sources (uses)			
Operating transfers in	-	50	50
Operating transfers out	25,000	-	(25,000)
Total other financing sources (uses)	(25,000)	50	(24,950)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		23,295	23,295
OPEN BALANCE AT BEGINNING OF YEAR	25,127	25,127	-
CASH BALANCE AT END OF YEAR	502,127	48,422	(25,127)

The accompanying notes are an integral part of this statement.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT
BIENVILLE PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1985

INTRODUCTION

The Bienville Parish Hospital Service District No. 3 (District) was originally created by an ordinance adopted by the Bienville Parish Police Jury on May 8, 1883, as amended by an ordinance adopted on June 11, 1975. The Police Jury adopted a resolution on May 11, 1988, which redefines the boundaries of the District to include Wards Four and Five of Bienville Parish within its boundaries. The District provides emergency ambulance services to residents of Wards 4 & 5, Bienville Parish, LA. The District also provides, under a lease agreement, a modern medical clinic capable of housing 3 doctors. The District is governed by a five-member board, all of whom are appointed by the Bienville Parish Police Jury. The members of the Board serve without compensation. This entity is exempt from federal and state income taxes.

I. Summary of Significant accounting Policies

A. BASIS OF PREPARATION

The accompanying component unit financial statements of the Bienville Parish Hospital Service District No. 3 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 Bienville Parish Police Jury is the financial reporting entity for Bienville Parish. The financial reporting entity consists of (a) the primary government (Bienville Parish Police Jury), (b) organizations for which the primary government are 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 Bienville Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

BIRSVILLE POLICE HOSPITAL SERVICE DISTRICT
BIRSVILLE POLICE JURY
Birsville, Maryland
Report to the Financial Statements
As of and for the year ended December 31, 1999

The OASB 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 police jury appoints all members of the District's Board of Commissioners and is able to impose its will on the District, the District was determined to be a component unit of the Birsville Police 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 that financial reporting entity.

C. FUND ACCOUNTING

The District uses funds and account groups to report on the 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 that are not recorded in funds because they do not directly affect any expendable available financial resources.

Funds of the District are classified as governmental funds.

MONROE PARISH HOSPITAL SERVICE DISTRICT
MONROE PARISH POLICE JURY
Bossier, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1993

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

1. **General Fund** - the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in another fund.
2. **Debt Service Fund** - accounts for transactions relating to resources retained and used for payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

B. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for 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

Under the modified accrual basis of accounting, revenues should be recognized in the accounting period in which they become available and measurable. The District recognized revenues from ambulance services by the modified accrual basis of accounting.

The District levies taxes on real and business personal property located within its boundaries. Ad valorem taxes are levied by the District on the property values assessed by the Bienville Parish Tax Assessor and approved by the State of Louisiana Tax Commission. District ad valorem tax revenues are recognized when levied as required by BRAP. 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 bills are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT
BIENVILLE POLICE POLICE JURY
Bingoia, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1990

if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Interest Income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Substantially all other revenues are recorded when received.

Expenditures

With the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except that principal and interest on general long-term debt is recognized when due.

B. BUDGET

The Town follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Town Clerk prepares a proposed budget and submits same to the Mayor and Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by board of commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures which result from revenues exceeding amounts estimated require the approval of the board of commissioners.
6. Budgetary appropriations lapse at the end of each fiscal year.

SHREVEPORT PARISH HOSPITAL SERVICE DISTRICT
SHREVEPORT POLICE JURY
 Shreveport, Louisiana
 State of the Financial Statements
 As of and for the year ended December 31, 1995

3. The budget for the General Fund was not adopted on a basis consistent with generally accepted accounting principles (GAAP.)
8. The revenues and expenditures shown on page 10 are reconciled with the amounts reflected on the budget comparison on page 11 as follows:

Excess (deficiency) of revenues and other sources over expenditures and other uses, GAAP basis	\$ 60,598
Adjustments:	
Receivable accruals	(22,500)
Payable accruals	2,683
Excess (deficiency) of revenues and other sources over expenditures and other uses, Budget cash basis	\$ 20,233

F. CASH

Cash includes accounts in demand deposits and interest-bearing deposits. Under state law, the District may deposit funds in demand deposits and interest-bearing demand deposits with state banks organized under the laws of the State of Louisiana and national banks having their principal offices in Louisiana.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructures are not capitalized. 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. Donated fixed assets are valued at their estimated fair value on the date donated.

H. COMPENSATED ABSENCES

The District has a vacation policy of 1 week per year which does not accrue. No payment is made for vacation that is not taken.

SIXVILLE PARISH HOSPITAL SERVICE DISTRICT
SIXVILLE PARISH POLICE JURY
 Kingsfisher, Louisiana
 Notes to the Financial Statements
 As of and for the year ended December 31, 1993

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.

J. TOTAL COLUMNS ON STATEMENTS

Total columns on the combined statements are captioned 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 in a consolidation.

3. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1993:

Dollars/million	<u>1993</u>
Maintenance	1.24 M
Bond	3.96 M
Taxable property valuation	\$ 18,388,310

3. Cash and cash equivalents

At December 31, 1993, the District had bank balances totaling \$ 181,543 as follows:

Demand deposits	\$ 12,032
Interest-bearing demand deposits	169,511
Total	\$ 181,543

These deposits are stated at cost, which approximates market. Under state law, the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of 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. AT

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT
 BIENVILLE PARISH POLICE JURY
 Bienville, Louisiana
 Supp to the Financial Statements
 As of and for the year ended December 31, 1995

December 31, 1995, the District has \$ 185,129 in collected bank balances. These deposits are secured from risk by \$ 114,518 of federal deposit insurance and \$ 49,541 of pledged securities held by the custodial bank in the name of the fiscal agent bank (NBH Category B).

Even though the pledged securities are considered uncollateralized (Category B) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District when the fiscal agent has failed to pay deposited funds upon demand.

4. Receivables

The following is a summary of receivables for the year ended December 31, 1995:

	<u>1995</u>
<u>Ad valorem taxes</u>	
General Fund	\$ 57,143
Waste Service Fund	108,468
Total ad valorem taxes	\$ 165,611
<u>Balance services</u>	\$ 17,508

5. Changes in general fixed assets

A summary of changes in general fixed assets follows:

1996:	Balance R. Jan. 1	Additions	Deletions	Balance R. Dec. 31
Land	\$ 32,437	-	-	32,437
Buildings	382,757	-	-	382,757
Equipment	150,558	2,325	-	152,883
Total	\$ 465,752	2,325	-	468,077

An inventory listing for the Bienville Parish Hospital District No. 1 was obtained for the year ended December 31, 1995.

BIRMINGHAM PARISH HOSPITAL SERVICE DISTRICT
 BIRMINGHAM PARISH POLICE JURY
 Shreveport, Louisiana
 Notes to the Financial Statements
 As of and for the year ended December 31, 1995

4. Changes in general long-term obligations

The following is a summary of long-term debt transactions for the year ended December 31, 1995:

Long-term obligations	
Payable @ 11/31/94	\$ 280,000
Retirements	
1995	(45,000)
Long-term obligations	
payable @ 11/31/95	\$ 235,000

The general obligation bonds payable at December 31, 1995, is comprised of the following:

\$460,000 Taxable General Obligation Bonds, Series 1988 dated October 1, 1988. Last payment due: April 1, 1999. Interest rate 8-11/32.

The bonds are secured by and payable from the annual levy and collection of ad valorem taxes on all the taxable property within the boundaries of the District sufficient to pay the bonds in principal and interest as they mature.

The annual requirements to amortize all bonds outstanding at December 31, 1995, including interest of \$ 44,360, are as follows:

Year-ending	
1996	\$9,708
1997	\$9,438
1998	\$9,000
1999	25,138
TOTAL	\$ 44,360

In accordance with Louisiana Revised Statute 99:562, the District is legally restricted from incurring long-term bonded debt in excess of ten (10) per cent of the assessed value of the taxable property in the District. At December 31, 1995, the statutory limit was \$3,038,931.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT
BIENVILLE PARISH POLICE JURY
Bienville, Louisiana
FINES TO THE FINANCIAL STATEMENTS
As of and for the year ended December 31, 1993

7. Per diem of commissioners

The Board of Commissioners listed below are not compensated for their service to the District.

Paul V. Myers	Chairman
Wesley Beucham	Secretary-Treasurer
Earl Blackthorn	Member
John Hamilton	Member
Ernie Lewis	Member