

FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Cator, Louisiana  
Notes to the Financial Statements (Continued)

5. CHANGES IN GENERAL  
LONG-TERM DEBT

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

Long-term debt payable at January 1, 1996	\$49,307
Retirements	<u>149,307</u>
Long-term debt payable at December 31, 1996	<u>None</u>

6. CHANGES IN RESERVED FUND BALANCE

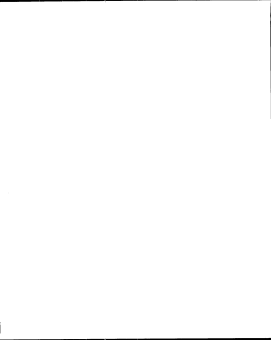
As shown on Statement A, \$61,268 of fund balance is reserved for the purpose of purchasing and replacing fixed assets of the district. This amount represents the unexpended proceeds of the three mill ad valorem tax discussed in note 2. The following is a summary of changes in reserved fund balance in the General Fund for the year ended December 31, 1996:

Balance, January 1, 1996	\$75,385
Increases	41,189
Decreases	<u>(55,306)</u>
Balance, December 31, 1996	<u>\$61,268</u>

Included in decreases are capital outlay expenditures and debt service payments on capital leases.

7. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1996, nor is it aware of any unasserted claims.



**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is prepared in compliance with the requirements of the Louisiana Governmental Audit Guide and the Louisiana Alternative Dispute Review, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

LOUIS L. AMBRIE  
CERTIFIED PUBLIC ACCOUNTANT

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(504) 396-3608

**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

BOARD OF COMMISSIONERS  
FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Cator, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Fire Protection District No. 6 of Bienville Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 6 of Bienville Parish's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying *Louisiana Attentional Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

1. Select all expenditures made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of the disbursements journal for the year. That review disclosed no expenditures made during the period under examination for materials and supplies exceeding \$5,000 and no expenditures for public works exceeding \$50,000.

INSTITUTE CERTIFIED GOVERNMENTAL AUDITING AND ACCOUNTING

MEMBER ASSOCIATION  
FOR PUBLIC AND GOVERNMENT  
CERTIFIED ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

FIRE PROTECTION DISTRICT NO. 6  
of BIENVILLE PARISH  
Cator, Louisiana

Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996

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

This report is intended solely for the use of management of the Fire Protection District No. 6 of Bienville Parish 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.

*Thomas A. Anderson*

West Monroe, Louisiana  
June 4, 1997

**FIRE PROTECTION DISTRICT NO. 4  
of BIENVILLE PARISH  
Caton, Louisiana**  
**Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996**

- (c) Inspection of documentation supporting each of the six disbursements indicated approvals from board members. Furthermore, the types of disbursements made were included in the district's budget.

**Meetings**

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

No agendas for the meetings were published or posted as required by LSA-RS 42:7. Management was not aware of the requirement that agendas for meetings be posted. I recommended that the agendas for all meetings be posted at least 24 hours prior to each meeting as required by the referenced statute. The posted notice should also include a notation stating the date it is posted.

**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.

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

**Advances and Bonuses**

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.

The district has no employees. Additionally, a reading of the minutes indicated no approval for the payments of gifts or advances to any person or other entity.

**FIRE PROTECTION DISTRICT NO. 6  
of MINVILLE PARISH  
Cairo, Louisiana**  
**Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996**

the district's meetings even though a budget was prepared in November, 1995. I recommend that, in the future, the district comply with the Louisiana Local Government Budget Act by formally adopting all budgets and amendments in open meetings of the board of commissioners.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures and determined that neither actual revenues nor actual expenditures exceeded budgeted amounts by 5% or more.

**Accounting and Reporting**

8. Randomly select 5 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to correct amount and payee;
- (b) determine if payments were properly coded to the correct fund and general ledger account;
- (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) All six disbursements selected were for the proper amount payable to the correct payee as reflected on supporting documentation.
- (b) All six disbursements were coded to the correct fund and general ledger account.

FIRE PROTECTION DISTRICT NO. 8  
 OF BIENVILLE PARISH  
 Cator, Louisiana  
 Notes to the Financial Statements (Continued)

not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

3. LEVIED TAX

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1996:

	Authorized Millage	Levied Millage	Expiration Date
Maintenance and operations	2.00	2.35	1997
Fixed asset acquisition	3.00	4.34	1997

The difference between authorized and levied millage is the result of reassessments of taxable property in the district as required by Article 7, Section 181 of the Louisiana Constitution of 1974.

3. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1996:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Land and buildings	\$100,590			\$100,590
Fire fighting equipment	428,340	\$3,072	(33,000)	428,012
Total	\$528,930	\$3,072	(33,000)	\$518,932

4. CAPITAL LEASES

The district records items under capital leases as an asset and an obligation in the accompanying financial statements. During the year ended December 31, 1996, the district completed payments under its two capital leases.



**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**FIRE PROTECTION DISTRICT NO. 6  
of BIRMINGHAM PARISH  
Cator, Louisiana**

**Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996**

**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 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

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

The district has no employees.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

The district has no employees.

**Budgeting**

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

Management provided me with a copy of the original budget and a copy of the amended budget.

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

I traced the adoption of amendments to the budget to the minutes of a meeting held on May 6, 1996, which indicated that the amendments had been adopted by the Board of Commissioners of the Fire Protection District No. 6 of Birmingham Parish. However, the adoption of the original budget was not recorded in the minutes of

FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Cator, Louisiana  
Notes to the Financial Statements (Continued)

expended. All changes in the budget must be approved by the board of commissioners. The district does not use encumbrance accounting in its accounting system.

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget. The following reconciles the excess (deficiency) of revenues over expenditures as shown on the budget comparison Statement C (budget basis) to the same amount shown on Statement B (GAAP basis):

Excess of revenues over expenditures (Budgetary basis)	\$21,818
Adjustments:	
Receivables	1,482
Payables	<u>(952)</u>
Excess of revenues over expenditures (GAAP basis)	<u>\$22,348</u>

**G. CASH**

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 national banks having principal offices in Louisiana. At December 31, 1996, the district has cash (bank balances) totaling \$137,631.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or 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 the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. Cash (bank balances) at December 31, 1996, is \$137,631 and is fully insured by federal deposit insurance.

**H. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned *Management Only* (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does

**FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Covington, Louisiana  
Notes to the Financial Statements (Continued)**

liabilities of the current period. The district uses the following practices in recognizing and reporting 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 47:1903 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 of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the district is notified to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and intergovernmental revenues have been treated as susceptible to accrual.

**Expenditures**

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

**F. BUDGET PRACTICES**

A preliminary budget, prepared on the cash basis of accounting, for the ensuing year is prepared by the board of commissioners and made available to the public. The budget is then adopted during the regular December meeting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be

**FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Caddo, Louisiana  
Notes to the Financial Statements (Continued)**

financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only a governmental fund type (General Fund). The General Fund is the general operating fund of the district and is used to account for all of its financial activities.

**D. FIXED ASSETS AND LONG-TERM DEBT**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. Approximately 5 per cent of general fixed assets are valued at actual cost while the remaining 95 per cent are valued at estimated cost, based on the actual historical cost of like items.

**E. BASIS OF ACCOUNTING**

The 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 (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay

FIRE PROTECTION DISTRICT NO. 4  
OF BIENVILLE PARISH  
Caton, Louisiana  
Notes to the Financial Statements (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 a voting majority but are fiscally 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 a voting majority of the district's governing body, the district was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

### C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, 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

FIRE PROTECTION DISTRICT NO. 6  
OF DENNISVILLE PARISH  
Cator, Louisiana  
GOVERNMENTAL FUND TYPE -  
GENERAL FUND

Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
Budget (Cash Basis) and Actual  
For the Year Ended December 31, 1996

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Ad valorem taxes	\$603,360	\$104,691	(\$1,359)
Intergovernmental revenue - state funds - Fire insurance rebate	4,253	4,253	
Use of money and property - interest earnings	5,300	7,421	1,921
Other revenues	750	750	
Total revenues	<u>113,663</u>	<u>114,115</u>	<u>1,282</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Operating services	47,480	30,522	16,478
Materials and supplies	9,000	1,833	7,167
Debt service	54,000	52,388	1,702
Capital outlay	11,000	3,072	7,928
Intergovernmental	4,943	4,471	572
Total expenditures	<u>126,423</u>	<u>92,694</u>	<u>33,729</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(12,760)	21,421	34,189
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>137,834</u>	<u>115,790</u>	<u>(22,044)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$125,074</u>	<u>\$137,211</u>	<u>\$12,137</u>

See accompanying notes and accountant's compilation report.

FIRE PROTECTION DISTRICT NO. 4  
OF BIENVILLE PARISH  
Cator, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	GENERAL FUND ASSETS ACCOUNT GROUP	TOTAL (MEMBERSHIP ONLY)
<b>ASSETS</b>			
Cash and cash equivalents	\$137,618		\$137,618
Receivables - all revenues taxes	103,711		103,711
Land, buildings, and equipment		<u>\$529,572</u>	<u>529,572</u>
<b>TOTAL ASSETS</b>	<u>\$241,329</u>	<u>\$529,572</u>	<u>\$770,901</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	<u>\$6,187</u>	<u>NONE</u>	<u>\$6,187</u>
Fund Equity:			
Investment in general fixed assets		\$529,572	529,572
Fund balances:			
Reserved for capital outlay	61,294		61,294
Unreserved - undesignated	<u>173,938</u>		<u>173,938</u>
<b>Total Fund Equity</b>	<u>235,142</u>	<u>529,572</u>	<u>764,714</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$241,329</u>	<u>\$529,572</u>	<u>\$770,901</u>

See accompanying notes and accountant's compilation report.



LOUIS L. ANDRIEN  
CERTIFIED PUBLIC ACCOUNTANT

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**Accountant's Compilation Report**

BOARD OF COMMISSIONERS  
FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Cairo, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Fire Protection District No. 6 of Bienville Parish as of December 31, 1996, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

*Louis L. Andrien*

West Monroe, Louisiana  
June 4, 1997

PRACTICES LIMITED TO GOVERNMENTAL AUDITING AND ACCOUNTING

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC  
ACCOUNTANTS

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**FIRE PROTECTION DISTRICT NO. 4  
OF BIENVILLE PARISH  
Caton, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
to of and for the Year Ended  
December 31, 1996**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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.

Please Date ~~\_\_\_\_\_~~ 1997

FIRE PROTECTION DISTRICT NO. 6  
OF HENRYVILLE PARISH  
Caton, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 1996

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FIRE PROTECTION DISTRICT NO. 6  
OF BIRNVILLE PARISH  
Caton, Louisiana  
GOVERNMENTAL FUND TYPE -  
GENERAL FUND

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

<b>REVENUES</b>	
Ad valorem taxes	\$100,473
Intragovernmental revenue - state funds -	
fire insurance rebate	4,297
Use of money and property - interest earnings	7,427
Other revenues	730
Total revenues	<u>113,927</u>
<b>EXPENDITURES</b>	
Public safety:	
Current:	
Operating services	38,000
Materials and supplies	1,750
Debt service	52,750
Capital outlay	3,972
Intergovernmental	<u>3,896</u>
Total expenditures	<u>99,868</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	22,849
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>212,794</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>235,643</u>

See accompanying notes and accountant's compilation report.