

JAMESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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MEMBER OF AICPA, CMAA,
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(LOUISIANA)

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

To the Management of the Bienville Parish Hospital Service District No. 1:

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated 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, 1996 included in the accompanying *Louisiana Attention 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 38:2210-2251 (the public bid law).

For the year ended December 31, 1996, 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 42:1101-1124 (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 us with the requested list including the noted information.

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

For the year ended December 31, 1998, no employees were noted.

4. Determine whether any of these 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 (2) as immediate family members.

For the year ended December 31, 1998, the Bienville Parish Hospital Service District No. 3 paid no employees.

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

Management provided us with a copy of the original budget. We noted that the budget was amended once before year-end. Management also provided us with a copy of the final approved budget for the year ended December 31, 1998.

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 22, 1998 which indicated that the budget had been adopted by the commissioners of the Bienville Parish Hospital Service District by a unanimous vote, after the fiscal year had begun. The budget was amended once during the year. We traced the approval of the amended budget to the minutes of a meeting held September 29, 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%, except for two individual expenditure line items of the General Fund which were in excess of amounts budgeted for the year. The interest income and payroll tax expense line items were 13.44% and 11.95%, respectively, in excess of the amount budgeted for the year.

Accounting and Reporting

8. Randomly select 6 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.

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 through 42:12 (the open meetings law).

The Hervey Parish Hospital Service District No. 1 is only 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 noted that due to the small amount of activity of the District, only four meetings were held during the year ended December 31, 1996.

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 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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We noted no paid employees for the year ended December 31, 1995. We also inspected 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 Newville 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.

Jamison, Wain & Macko

Minors, Louisiana
May 1, 1997

MOBILE HEALTH HOSPITAL SERVICE DISTRICT NO. 1
 MOBILE PARISH POLICE JURY
 Bogalou, Louisiana

Balance Sheet - All Fund Types and Account Groups
 December 31, 1966

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	Capital Fund	Self Service Fund	General Fund Assets	General Long-term Debt	
ASSETS AND OTHER DEBITS					
Assets:					
Cash	\$ 44,891	187,040	-	-	231,931
Receivables - all categories	48,544	189,308	-	-	237,852
Receivables - ambulance services	952	-	-	-	952
Land, buildings, equipment and equipment	-	-	476,111	-	476,111
Other assets	-	-	-	185,000	185,000
Amount available for debt service	-	-	-	185,000	185,000
Total assets	\$ 142,427	376,348	476,111	185,000	1,189,886
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 444	-	-	-	444
Accounts long payable	1,700	3,000	-	-	4,700
Debts payable	-	-	-	185,000	185,000
Total liabilities	2,144	3,000	-	185,000	190,144
Fund equity:					
Investment in general fund assets	-	-	476,111	-	476,111
Fund balances:					
Reserved for debt service	-	172,546	-	-	172,546
Unreserved - unexpended	142,427	203,802	-	-	346,229
Total fund equity	142,427	376,348	476,111	-	1,001,236
Total liabilities and fund equity	\$ 144,571	379,348	476,111	185,000	1,185,030

The accompanying notes are an integral part of these financial statements.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
 Bienville, Louisiana

Governmental Fund Types
Statements of Revenue, Expenditures and Changes in Fund Balances
For the year ended December 31, 1996

	General Fund	Debt Service Fund	Total (Memorandum Only)
REVENUES			
Ad valorem taxes	\$ 48,270	111,715	160,985
Interest	5,569	5,609	11,178
Other revenues:			
Ambulance service	792	-	792
License income	18,008	-	18,008
Other income	1,599	-	1,599
Total revenues	<u>74,238</u>	<u>117,324</u>	<u>191,562</u>
EXPENDITURES			
Current - operating:			
Ambulance service	40,880	-	40,880
Accounting & auditing	980	-	980
General insurance	2,230	-	2,230
Supplies	801	-	801
Payroll tax expense	24	-	24
Telephone & utilities	5,817	-	5,817
Tax assessor fees	2,708	6,141	8,849
Rent	2,400	-	2,400
Bad debt expense	15,197	-	15,197
Debt service:			
Bond principal	-	50,000	50,000
Bond interest	-	19,700	19,700
Bond payment expense	-	600	600
Total expenditures	<u>88,094</u>	<u>70,441</u>	<u>158,535</u>
Excess of revenues over expenditures	1,207	40,741	41,948
Fund balances at beginning of year	<u>183,246</u>	<u>170,000</u>	<u>353,246</u>
Fund balances at end of year	<u>\$ 184,453</u>	<u>210,741</u>	<u>395,194</u>

The accompanying notes are an integral part of these financial statements.

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BIENVILLE PARISH HOSPITAL, SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Bogalusa, Louisiana

FINANCIAL REPORT
DECEMBER 31, 1968

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

Printing Date: Jul 30 1969

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Bogalusa, Louisiana

Component Unit Financial Statements
As of and for the year ended December 31, 1998

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ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the component unit financial statements as of December 31, 1996, 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.

Jamieson, Wise & Martin

May 3, 1997
Monroe, LA

**BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Bossier, 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 (Disfavorable)</u>
REVENUES			
Ad valorem taxes	\$ 35,525	35,075	(54)
Interest	1,000	1,000	(00)
Other revenues:			
Ambulance services	1,185	1,185	-
License income	38,000	38,000	-
Other income	-	1,599	1,599
Total revenues	<u>74,710</u>	<u>74,859</u>	<u>1,149</u>
EXPENDITURES			
Current - operating:			
Ambulance services	40,000	40,000	-
Accounting & auditing	800	800	-
General insurance	1,230	1,230	-
Workmen's compensation	35	35	-
Repairs & maintenance	230	230	-
Supplies	101	101	-
Payroll tax expense	81	81	(00)
Telephone & utilities	5,287	5,287	-
Rent	<u>1,480</u>	<u>1,480</u>	<u>-</u>
Total expenditures	<u>50,750</u>	<u>50,750</u>	<u>(00)</u>
Transfers of resources (net) expenditures	1,397	1,397	1,397
Cash balance at beginning of year	<u>11,563</u>	<u>11,563</u>	<u>-</u>
Cash balance at end of year	<u>\$ 32,362</u>	<u>32,362</u>	<u>1,202</u>

The accompanying notes are an integral part of these financial statements.

**BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY**

Kingfisher, Louisiana

Notes to the Financial Statements

As of and for the year ended December 31, 1996

INTRODUCTION

The Bienville Parish Hospital Service District No. 1 (District) was originally created by an ordinance adopted by the Bienville Parish Police Jury on May 8, 1963, as amended by an ordinance adopted on June 11, 1975. The Police Jury adopted a resolution on May 31, 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 2 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 PRESENTATION

The accompanying component unit financial statements of the Bienville Parish Hospital Service District No. 1 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.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Bingold, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1998

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.
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 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 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 that 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. On the other hand, an account group is a financial reporting device to provide accountability for certain assets and liabilities that are not recorded in funds because they do not directly affect net expendable available financial resources.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Bossier, Louisiana

Notes to the Financial Statements

As of and for the year ended December 31, 1996

Funds of the district are classified as governmental funds. 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 decrease 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 GAAP. Ad valorem taxes are assessed on a calendar year basis and attach as an

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Bogalusa, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1996

enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1995 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.

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 annual 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.

E. BUDGETS

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

1. The Hospital District Clerk prepares a proposed budget and submits same to the 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.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
 BIENVILLE PARISH POLICE JURY
 Bienville, Louisiana
 Notes to the Financial Statements
 As of and for the year ended December 31, 1996

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.
7. 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 9 are reconciled with the amounts reflected on the budget comparison on page 10 as follows:

Excess (deficiency) of revenues and other sources over expenditures and other uses, GAAP basis	\$ 2,207
Adjustments:	
Receivable accounts	5,500
Payable accounts	(3,093)
Excess (deficiency) of revenues and other sources over expenditures and other uses, Budget cash basis	\$ 4,614

F. CASH

Cash includes amounts 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

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Ringgold, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1996

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.

II. LONG-TERM OBLIGATION

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

I. 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 to a consolidation.

2. Levied Taxes

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

Tax ceiling	1996
Maintenance	1.57 M
Bond	1.56 M
Taxable property valuation	\$31,790,190

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY

Bogalou, Louisiana

Notes to the Financial Statements

As of and for the year ended December 31, 1996

3. Cash and cash equivalents

At December 31, 1996, the District had bank balances totaling \$225,847 as follows:

Demand deposits	\$ 3,000
Interest bearing demand deposits	222,828
Total	\$225,847

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 December 31, 1996, the District has \$225,847 in collected bank balances. These deposits are secured from risk by \$118,018 of federal deposit insurance and \$228,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
 Bogalusa, Louisiana
 Notes to the Financial Statements
 As of and for the year ended December 31, 1986

4. Changes in general fixed assets

A summary of changes in general fixed assets follows:

1986:	Balance @ Dec. 1	Additions	Deletions	Balance @ Dec. 31
Land	\$ 32,437	-	-	32,437
Buildings	302,797	-	-	302,797
Equipment	142,719	-	(1,776)	140,943
Total	\$477,953	-	(1,776)	476,177

An inventory listing for the Bienville Parish Hospital District No. 1 was obtained for the year ended December 31, 1985.

5. Changes in general long-term obligations

The following is a summary of long-term debt transactions for the year ended December 31, 1986:

Long-term obligations payable @ 12.515%	\$ 235,000
Retirements 1986	(50,000)
Long-term obligations Payable @ 12.515%	\$ 185,000

The general obligation bonds payable at December 31, 1986, is comprised of the following:

\$450,000 Taxable General Obligation Bonds, Series 1989 dated October 1, 1989. Last payment due: April 1, 1989. Interest rate 9-11.25%.

BIENVILLE PARISH HOSPITAL SERVICE DISTRICT NO. 1
BIENVILLE PARISH POLICE JURY
Binggold, Louisiana
Notes to the Financial Statements
As of and for the year ended December 31, 1996

The bonds are secured by and payable from the annual levy and collection of unlimited 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, 1996, including interest of \$26,608, are as follows:

Year ending	
1997	\$9,450
1998	\$9,600
1999	33,158
Total	\$521,608

In accordance with Louisiana Revised Statute 39:562, 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, 1996, the statutory limit was \$3,129,933.

6. Per diem of commissioners

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

Paul V. Myers	Chairman
Vern Murchure	Secretary-Treasurer
Don Blacksher	Member
John Hamilton	Member
Eric Lewis	Member

7. Metro Ambulance Service Contract

On December 5, 1995, the Bienville Parish Hospital Service District No. 1 entered into an contract with Metro Ambulance Service Rural, Inc., (Metro) to provide the ambulance services of the District. The primary term of this agreement is for two years with Metro and the District having the option of negotiating an agreement for extension.