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**NORTH BENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1997**

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.

Release Date 4-22-98



**NORTH BIRNVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1997**

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Accountant's Compilation Report

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

MEMBER OF LOUISIANA
REGISTERED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL,
ACCOUNTING, TAXATION
AND FINANCIAL SERVICES

BOARD OF COMMISSIONERS
NORTH NEWVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the North Newville Parish Fire Protection District as of December 31, 1997, 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.

West Monroe, Louisiana
April 8, 1998

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Acadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 1997

	GOVERNMENTAL	... ACCOUNT GROUPS ...		TOTAL (MEMORANDUM ONLY)
	FUND TYPE - GENERAL FUND	GENERAL FUNDS ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS				
Cash	\$126,756			\$126,756
Receivables - ad valorem taxes	222,611			222,611
Buildings and equipment		\$747,393		747,393
Amount to be provided for retirement of general long-term debt			\$138,078	138,078
TOTAL ASSETS AND OTHER DEBITS	<u>\$349,367</u>	<u>\$747,393</u>	<u>\$138,078</u>	<u>\$1,234,838</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$19,187			\$19,187
Payroll withholdings payable	409			409
Certificates of indebtedness payable			\$6,667	6,667
Bonds payable			127,000	127,000
Capital lease payable			4,411	4,411
Total Liabilities	<u>19,596</u>	<u>NONE</u>	<u>138,078</u>	<u>157,674</u>
Fund Equity:				
Investment in general fixed assets		\$747,393		747,393
Fund balance - unreserved - undesignated	329,771			329,771
Total Fund Equity	<u>329,771</u>	<u>747,393</u>	<u>NONE</u>	<u>1,077,164</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$349,367</u>	<u>\$747,393</u>	<u>\$138,078</u>	<u>\$1,234,838</u>

See accompanying city notes and accountant's compilation report.

NORTH DENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 1997

REVENUES	
Ad valorem taxes	\$273,877
Intergovernmental revenue - state funds - fire insurance rebate	6,322
Use of money and property	4,784
Total revenues	<u>284,983</u>
EXPENDITURES	
Current - public safety:	
Personal services	41,828
Operating services	34,817
Material and supplies	32,621
Travel and other	684
Debt service	90,110
Capital outlay	7,660
Intergovernmental	<u>13,940</u>
Total expenditures	<u>230,820</u>
EXCESS OF REVENUES OVER EXPENDITURES	14,163
FUND BALANCE AT BEGINNING OF YEAR	<u>213,648</u>
FUND BALANCE AT END OF YEAR	<u>\$229,775</u>

See accompanying notes and accountant's compilation report.

**NORTH BIRNVILLE
FIRE PROTECTION DISTRICT
Arcadia, 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, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$221,408	\$215,384	(6,024)
Intergovernmental revenue - state funds -			
Fire insurance rebate		6,322	6,322
Use of money and property	3,000	4,784	1,784
Total revenues	<u>224,418</u>	<u>226,490</u>	<u>2,072</u>
EXPENDITURES			
Current - public safety:			
Personal services	32,280	43,169	(10,909)
Operating services	28,090	25,721	2,369
Material and supplies	43,884	39,632	10,252
Travel and other	4,000	906	3,094
Debt service	84,042	90,105	(6,063)
Capital outlay	10,064	5,285	4,779
Intergovernmental	13,178	8,152	4,026
Total expenditures	<u>224,418</u>	<u>217,575</u>	<u>6,843</u>
EXCESS OF REVENUES OVER EXPENDITURES	NONE	8,915	8,915
FUND BALANCE AT BEGINNING OF YEAR	NONE	117,828	117,828
FUND BALANCE AT END OF YEAR	NONE	126,743	126,743

See accompanying notes and accountant's compilation report.

**NORTH BIENVILLE
FIRE PROTECTION DISTRICT
Aracha, Louisiana**

*Notes to the Financial Statements
As of and for the Year Ended December 31, 1997*

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

North Bienville Fire Protection District was created by the Bienville Parish Police Jury as authorized by Louisiana Revised Statute 40:1492, on July 13, 1977. The district is governed by a five member board appointed by the police jury. Board members serve without benefit of compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

A. 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 (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria 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 responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

NORTH BIRSEVILLE

FIRE PROTECTION DISTRICT

Arcadia, Louisiana

Notes to the Financial Statements (Continued)

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

B. 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 aggregating 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 debt) that are not recorded in the "funds" because they do not directly affect net expendable available 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 governmental funds.

**NORTH BENSVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

Notes to the Financial Statements (Continued)

(General Fund). The General Fund is the principal fund and is used to account for the operations of the district. The district's primary source of revenue is an ad valorem tax. Other sources of revenue include state fire insurance rebate and interest on investments. General operating expenditures, capital outlay, and debt service are paid from this fund.

C. 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. All purchased fixed assets are recorded at actual historical cost while donated fixed assets are recorded at their fair market value on the date of donation. No depreciation has been recorded on general fixed assets of the district. The cost of normal maintenance and repairs which do not add to the value of fixed assets or extend their useful lives are not capitalized but are only recognized as a normal cost of the General Fund.

Long-term debt, such as certificates of indebtedness, capital leases, and refunding bonds, are recognized as a liability of a governmental fund only when due. The remaining portions of such debt is reported in the general long-term debt account group.

D. 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 liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

**NORTH BIRSEVILLE
FIRE PROTECTION DISTRICT**
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are imposed 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 47:1593 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 current year.

Intergovernmental revenues, such as fire insurance rebates, are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded in the month the interest is earned and credited to the bank account.

Substantially all other revenues are recorded when received by the district.

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.

K. BUDGET PRACTICES

The proposed budget for the General Fund is prepared on the cash basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditures. The district does not utilize encumbrance accounting in its budget practices. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

**NORTH BIRNVILLE
FIRE PROTECTION DISTRICT**
Arcadia, Louisiana

Notes to the Financial Statements (Continued)

Enclosed amounts included in the accompanying financial statements include the original adopted budget as there were no amendments. The following reconciles the excess of revenues over expenditures as shown on the budgetary comparison Statement C (budget basis) to the same amount shown on Statement B (GAAP basis):

Excess of revenues over expenditures (Budgetary basis)	\$8,915
Adjustments:	
Receivables	1,492
Payables	(3,293)
Payroll withholdings	<u>12</u>
Excess of revenues over expenditures (GAAP basis)	<u>\$14,127</u>

The following schedule reconciles actual ending fund balance of the General Fund as shown on Statement C to cash as shown on Statement A:

Fund balances at end of year - Statement C	\$126,743
Adjustment - payroll withholdings	<u>12</u>
Cash - Statement A	<u>\$126,756</u>

F. CASH

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the district has cash (book balances) totaling \$126,756.

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. These deposits are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1997, total \$126,896, and are secured as follows:

**NORTH BIRNVILLE
FIRE PROTECTION DISTRICT**
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

Bank Balances	<u>\$126,896</u>
Federal deposit insurance	\$101,382
Pledged securities (uncollateralized)	<u>200,000</u>
Total	<u>\$428,278</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the fire district, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 17:129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the fire district that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the district's name.

**4. TOTAL COLUMN ON COMBINED
BALANCE SHEET**

The total column on the combined balance sheet is captioned Memorandum Only (service) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 5.00 mills on property within the boundaries of the district for maintenance and operation of the district. The district levied 5.00 mills for 1997. The tax will expire with the 1998 tax roll. The difference between authorized and levied millages is the result of assessments of the taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1874.

The following are the principal taxpayers for the parish and their 1997 assessed valuation:

**NORTH BIRNVILLE
FIRE PROTECTION DISTRICT**
Acadia, Louisiana

Notes to the Financial Statements (Continued)

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Bear Creek Storage Company	\$18,773,600	66.23%
Koch Gateway Pipeline Company	8,913,530	7.71%
Nor Am Gas Transmission	4,904,220	4.24%
Energy Louisiana, Inc.	4,444,620	3.84%
Atlanta Gas Light Company	3,751,640	3.24%
Nor Am Energy Corporation	2,954,040	2.55%
Texas East. Prod. Pipeline Company	2,704,720	2.34%
Wilbarctic Industries, Inc.	2,321,790	2.18%
Southern Exploration Company	2,158,540	1.88%
Southern Natural Gas Company	2,129,200	1.94%
Total	\$53,968,210	46.63%

3. CHANGES IN GENERAL FIXED ASSETS

The following presents changes in general fixed assets for the year ended December 31, 1997:

	Balance, January 1		Balance, December 31	
	Additions	Deletions	Additions	Deletions
Land	\$000		\$000	
Buildings	150,200		150,200	
Vehicles	354,645		354,645	
Equipment	173,285	43,675	179,660	
Radio equipment	61,725	1,975	62,750	
Total	\$739,740	\$47,650	\$1,022,255	

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1997:

**NORTH BIRSEVILLE
FIRE PROTECTION DISTRICT**
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

	1992 Original Bonds and Trust	Series 1994 Refunding Bonds	Capital Lease	Total
	Certificates of Indebtedness			
Long-term debt payable at January 1, 1997	\$13,334	\$195,000	\$8,925	\$217,259
Reductions	<u>(6,667)</u>	<u>(168,000)</u>	<u>(5,514)</u>	<u>(180,181)</u>
Long-term debt payable at at December 31, 1997	<u>\$6,667</u>	<u>\$27,000</u>	<u>\$3,411</u>	<u>\$37,078</u>

The certificates of indebtedness were issued to construct and equip fire stations in the district and acquire fire trucks. Principal is due in annual installments of \$6,666 to \$6,667 through February 18, 1999. The interest rate is 10 percent.

On February 18, 1994, the fire district issued refunding bonds of \$341,000 with an interest rate of 9.39 percent to refund \$369,000 of Certificates of Indebtedness, Series 1990, bearing interest at the rate of 10 percent per annum. The issuance resulted in debt service savings of \$26,197 with a present value of \$25,109.

The annual requirements to amortize all debt outstanding at December 31, 1997, including interest payments of \$13,800, are as follows:

Year	Certificates of Indebtedness	Series 1994 Refunding Bonds	Capital Lease	Total
1998	\$13,566	\$71,003	\$4,548	\$89,117
1999		63,671		63,671
Total	<u>\$13,566</u>	<u>\$134,674</u>	<u>\$4,548</u>	<u>\$152,788</u>

5. PENSION PLAN

The one employee of North Birseville Fire Protection District is a member of the Parochial Employers Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The district's employee is a member of plan A.

**NORTH BIRSVILLE
FIRE PROTECTION DISTRICT**
Arcadia, Louisiana

Notes to the Financial Statements (Continued)

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1990, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1990 plus 3 per cent of final average salary for each year of service credited after the re-open date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14609, Baton Rouge, Louisiana 70804-0609, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the North Birsville Fire Protection District is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the North Birsville Fire Protection District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The North Birsville Fire Protection District's contributions to the System under Plan A for the years ending December 31, 1997, 1996, and 1995, were \$1,916, \$1,740, and \$1,884, respectively, equal to the required contributions for each year.

6. LITIGATION AND CLAIMS

The district is involved in one lawsuit at December 31, 1997, which stemmed from an automobile accident. The district's insurance company is handling the suit and exposure is unknown at this time.

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

The following independent accountant's report on applying agreed-upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Staff's Guide* and the *Louisiana Attention Quotientnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

**BOARD OF COMMISSIONERS
NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, 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 North Bienville Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the North Bienville Parish Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1997 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 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 38:2711-3251 (the public bid law).

A review was made of all disbursement journals for the year. That review did not disclose any expenditures made during the period under examination for materials and supplies exceeding \$5,000 or any expenditures made for public works exceeding \$50,000.

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**NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

**Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1997**

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 42:1001-1024 (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.

Management provided me with the required list.

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.

None of the employees included on the list of employees provided by management in agreed-upon procedure 3 above appeared on the list provided by management in agreed-upon procedure 2 above.

Budgeting

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

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes of a meeting held on October 15, 1996, which indicated that the budget had been adopted by the Board of Commissioners of the North Bienville Parish Fire Protection District by vote of all in favor and none opposed.

**NORTH BISSVILLE PARISH
FIRE PROTECTION DISTRICT**

Arvidin, Louisiana

*Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1997*

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 5% or more.

I compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more.

Accounting and Reporting

8. Randomly select 6 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) *The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.*
- (b) *All six payments were coded to the correct fund and general ledger account.*
- (c) *Inspection of documentation supporting each of the six disbursements indicated approvals from the administrator and a board member. Further, the types of disbursements made were included in the district's approved 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).

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted and a copy is retained by the bookkeeper.

NORTH BIRNVILLE PARISH
FIRE PROTECTION DISTRICT
Arradia, Louisiana

Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1997

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.

A reading of the minutes of the board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 North Birnville Parish Fire Protection District 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.



West Monroe, Louisiana
April 8, 1998