

FIRE PROTECTION DISTRICT NO. 4  
OF ALLEN PARKER

A COMPONENT UNIT OF THE ALLEN PARKER POLICE JURY

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED December 31, 1994

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH  
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 4 of Allen Parish was created under the provisions of Louisiana Revised Statutes 49:3492-3493, for the purpose of providing fire protection for the people of Ward 4 of Allen Parish. The district is governed by a board of commissioners composed of five members appointed by the Allen Parish Police Jury.

A. Basis of Presentation

The accompanying general purpose financial statements of the Fire Protection District No. 4 of Allen Parish 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 Allen Parish Police Jury is the financial reporting entity for Allen 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 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 Allen Parish Police Jury for financial reporting purposes. The basic criterion is including a potential component unit within the reporting entity is financial accountability. 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 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.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH  
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Allen 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 the governmental units, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The following funds and groups of accounts are used by the District:

Governmental Fund Types:

General Fund:

The General Fund is the general operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Debt Service Fund:

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt.

Account Groups:

General Fixed Assets:

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. All donated fixed assets are valued at fair market value at the time of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt:

The General Long-Term Debt Account Group is used to account for general long-term debt.

D. 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 of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARKS  
 A COMPONENT UNIT OF THE ALLEN PARKS POLICE DEPT  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 1994

**NOTE 3 - SUMMARY OF GOVERNMENTAL ACCOUNTING POLICIES**

The modified accrual basis of accounting is used by all governmental fund types. UNDER THE MODIFIED ACCRUAL BASIS OF ACCOUNTING, REVENUES ARE RECOGNIZED WHEN RECEIPTABLE 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 GOVERNMENT CONSIDERS PROPERTY TAXES AS AVAILABLE IF THEY ARE COLLECTED WITHIN 90 DAYS AFTER YEAR END. A ONE-YEAR AVAILABILITY PERIOD IS USED FOR REVENUE RECOGNITION FOR ALL OTHER GOVERNMENTAL FUND REVENUES. EXPENDITURES ARE RECORDED WHEN THE RELATED FUND LIABILITY IS INCURRED. PRINCIPAL AND INTEREST ON GENERAL LONG-TERM DEBT ARE RECORDED AS FUND LIABILITIES WHEN DUE OR WHEN AMOUNTS HAVE BEEN ACCUMULATED ON THE DEBT SERVICE FUND FOR PAYMENTS TO BE MADE EARLY IN THE FOLLOWING YEAR.

These revenues susceptible to accrual are property taxes and interest revenue.

**B. Cash**

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State securities held for the government in trust is obligations of the U. S. Treasury, commercial paper, corporate bonds and repurchase agreements.

At December 31, 1994, the carrying amount of the District's deposits were \$120,120 and the bank balance was \$121,120. Of the bank balance the following was WITHHELD AS COLLATERAL:

DESCRIPTION	BANK BALANCE	MARKET VALUE
FDIC Insurance . . . . .	\$121,120	\$120,120

**F. Accounts Receivable**

Receivable amounts due for all matured taxes are recognized as fund debts at the time information becomes available which would indicate that the particular receivable is not collectible. This method does not result in a charge to fund debts that is materially different from the amount that would be charged if the reserve method were used.

**G. TOTAL COLUMNS ON STATEMENTS**

Total columns on the component unit financial statements are captioned "supplemental 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. Whether in such data comparable to a consolidation. Intended eliminations have not been made in the aggregation of this data.

FIRE PROTECTION DISTRICT NO. 4 OF ALASKA PARISH  
 A CORPORATE UNIT OF THE ALASKA PARISH POLICE JURY  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 1994

NOTE 2 - PROPERTY TAXES

For the year ended December 31, 1994 taxes of 18.74 mills were levied on property with assessed valuations totalling \$11,574,188, and were dedicated as follows:

Maintenance	7.39 mills
Road sinking	11.35 mills

Total taxes levied were \$212,038.

Property tax millage rates are adopted in December for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE 3 - FIXED ASSETS

A summary of changes in general fixed assets follows:

	Beginning Balance	Net Additions	Ending Balance
Land	\$ 14,888	\$ -	\$ 14,888
Vehicles	718,422	-	718,422
Equipment	288,848	12,624	301,472
Buildings	817,678	-	817,678
<b>Total</b>	<b>\$1,839,836</b>	<b>\$12,624</b>	<b>\$1,852,460</b>

NOTE 4 - LONG-TERM DEBT

A. Debt Outstanding

Bonds payable at December 31, 1994 is comprised of the following issue:

\$1,880,000 general obligation bonds dated 02/01/93; due in annual installments of \$20,000 - \$125,000 through February 1, 2022; interest at 8.99 - 9.09 (this issue secured by levy and collection of ad valorem taxes)	\$1,880,000
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The following is a summary of the long-term debt transactions during the year:

	Ended Year
Long-term debt payable at 12/31/93	\$1,848,000
Additions	-
Reductions	18,000
Long-term debt payable at 12/31/94	\$1,830,000

FIRE PROTECTION DISTRICT NO. 4 OF ALABAMA PRISON  
 A COMPONENT UNIT OF THE ALABAMA PAROLE POLICE UNIT  
 NOTED TO FINANCIAL STATEMENTS  
 December 31, 1996

NOTE 4 - LONG-TERM DEBT

B. Debt Service Requirements to Maturity

The annual requirements to service all debts outstanding as of December 31, 1996, including interest payments of \$782,883 are as follows:

Year Ending December 31,	Total
1997 . . . . .	\$ 110,418
1998 . . . . .	119,813
1999 . . . . .	115,763
2000 . . . . .	107,200
2001 . . . . .	104,000
Unaffiliated . . . . .	<u>1,482,393</u>
	<u>\$1,887,583</u>

NOTE 5 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 6 - COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 56 of the 1996 Session of the Louisiana Legislature. This is in accordance with LA R.S. 48:1499, allowing up to \$50 to be paid for up to 14 meetings in each year. If a member is elected secretary or treasurer or secretary-treasurer of the board, he may be compensated additionally for such office.

Schedule of Compensation paid board members for the year ended December 31, 1996:

NAME _____	<u>1996</u> Per Month
Owells Augustina*	<u>\$ 500</u>

\*Secretary-Treasurer



**Mires & Company**  
*A Professional Corporation*  
**Certified Public Accountants**

Members  
Association of Certified Public Accountants  
Board of Certified Public Accountants  
Fiscal Officers Public Accountants

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING OPENED-UP PROCEDURES**

Board of Commissioners  
Fire Protection District No. 4  
of Elmer Parish  
A Component Unit of the Elmer Parish Police Jury  
Kinder, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Fire Protection District No. 4 and the Legislative Section, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 4's compliance with certain laws and regulations during the year ended December 31, 1980 included in the accompanying Louisiana Association 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 LA-88 48:1101-1251 (the public bid law).

We reviewed all disbursements made during the year. There were no expenditures over \$5,000 for materials and supplies, and no expenditures over \$50,000 for public works.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LA-88 48:1101-1104 (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 (I) were also included on the listing obtained from management in agreed-upon procedure (II) as immediate-family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure #10 appeared on the list provided by management in agreed-upon procedure #2.

#### Expenditures

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

Fire Protection District No. 4 did not have expenditures in either of its funds, general or debt service, totaling more than \$200,000. Because of these facts, according to LA. Rev. Stat. 28:1309, the District is not required to have a budget and does not have one.

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

See #1 above.

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 1%.

See #1 above.

#### Accounting and Accounting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation and 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

We found that all payments were properly coded to the correct fund and general ledger account.





Board of Commissioners  
Fire Protection District No. 4 of Allen Parish  
A Component Unit of the Allen Parish Police Jury  
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1. The District Fire Chief is also a board member. The District should request an ethics ruling from the State of Louisiana on this matter as soon as possible.
2. The District reimburses the Fire Chief for use of his personal vehicle while performing the duties of the Fire Chief. There is no established procedure to substantiate the amount paid as reimbursements. We recommend that the District establish a formal policy for expense reimbursements.

This report is intended solely for the use of management of the Fire Protection District No. 4 of Allen Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and take responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Mississippi Company, C.A.S., A.C.*

Mississippi Company, C.A.S., APC  
May 18, 1997



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FIRE PROTECTION DISTRICT NO. 4 OF SALT LAKE COUNTY  
 A COMPONENT UNIT OF THE SALT LAKE COUNTY POLICE JURY  
 COMBINED BALANCE SHEET - ALL FUNDS

TYPE AND ACCOUNT GROUPS

December 31, 1996

	GOVERNMENTAL FUNDS - TYPE	FUND
	General	Service
	Fund	Fund
<b>ASSETS</b>		
Cash . . . . .	\$ 78,718	\$ -
Receivables:		
All various taxes, net . . . . .	48,828	128,580
Other fund . . . . .	848	-
Restricted accounts:		
Bond sinking fund:		
Cash . . . . .	-	88,320
Fixed assets . . . . .	-	-
Amount available in debt service fund . . . . .	-	-
Amount to be provided for retirement of long-term debt . . . . .	-	-
TOTAL ASSETS	<u>\$ 128,546</u>	<u>\$ 316,900</u>
<b>LIABILITIES</b>		
Accounts payable . . . . .	\$ 3,320	\$ -
Due to other fund . . . . .	-	848
General obligation bonds payable . . . . .	-	-
TOTAL LIABILITIES	<u>\$ 3,320</u>	<u>\$ 848</u>
<b>FUND EQUITY</b>		
Investment in general fixed assets . . . . .	-	-
Fund balances:		
Reserved for debt service . . . . .	-	178,180
Unreserved - undesignated . . . . .	128,546	-
TOTAL FUND EQUITY	<u>128,546</u>	<u>178,180</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 128,546</u>	<u>\$ 316,900</u>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN TAHOE  
 A COMPONENT UNIT OF THE ALASKA NATIONAL POLICE AGENCY  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUNDS TYPES  
 Year Ended December 31, 1994

	General Fund	State Service Fund	TOTAL Memoranda Fund
<b>REVENUES:</b>			
Ad Valorem Taxes, etc . . . . .	\$ 70,707	\$ 120,713	\$ 191,420
Interest . . . . .	2,100	1,000	3,100
Intergovernmental . . . . .	8,840	-	8,840
Miscellaneous . . . . .	2,887	-	2,887
<b>TOTAL REVENUES</b>	<u>\$ 84,534</u>	<u>\$ 121,713</u>	<u>\$ 206,247</u>
<b>EXPENDITURES:</b>			
<b>Current:</b>			
Auto Fuel	1,200	-	1,200
Auto reimbursement	4,200	-	4,200
Bank charges	10	-	10
Post	1,700	-	1,700
Telephone	28,400	-	28,400
Litigation	100	-	100
Material & supplies	2,800	-	2,800
Office supplies	400	-	400
Pay Clinic	500	-	500
Postage	70	-	70
Repairs & maintenance	3,200	-	3,200
Training	500	-	500
Utilities	4,700	-	4,700
Capital outlay	11,600	-	11,600
<b>Debt service:</b>			
Payroll agent fees	-	1,810	1,810
Principal retirement	-	60,800	60,800
Interest	-	80,200	80,200
<b>TOTAL EXPENDITURES</b>	<u>\$ 51,800</u>	<u>\$ 142,810</u>	<u>\$ 194,610</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>32,734</b>	<b>5,903</b>	<b>38,637</b>
<b>FUND BALANCE - BEGINNING</b>	<u>72,300</u>	<u>169,200</u>	<u>241,500</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 105,434</u>	<u>\$ 175,103</u>	<u>\$ 280,537</u>

See accompanying notes and ACCOUNTS' DEBITS.

ACCOUNT RECEIVABLE

General	General	TOTAL
Fixed	Long-Term	Impairment
Assets	Assets	Allowance
\$ -	\$ -	\$ 79,778
-	-	473,438
-	-	543
-	-	38,337
<u>3,348,378</u>	-	<u>1,248,378</u>
-	<u>134,838</u>	<u>174,838</u>
-	<u>1,838,873</u>	<u>1,838,873</u>
<u>\$3,348,378</u>	<u>\$2,825,809</u>	<u>\$ 3,818,498</u>

\$ -	\$ -	\$ 3,337
-	-	568
-	<u>1,358,858</u>	<u>1,358,858</u>
-	<u>1,358,858</u>	<u>1,358,858</u>

<u>3,348,378</u>	-	<u>3,348,378</u>
-	-	<u>174,380</u>
-	-	<u>138,818</u>
<u>3,348,378</u>	-	<u>3,668,594</u>
<u>\$3,348,378</u>	<u>\$1,358,858</u>	<u>\$ 3,668,484</u>



# FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

A COMPONENT UNIT OF THE  
ALLEN PARISH POLICE JURY

## GENERAL PURPOSE FINANCIAL REPORT

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 auditor, or reviewer, 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         



*Minn & Company*  
CPA's  
Certified Public Accountants

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

Inspection of documentation supporting each of the six selected disbursements indicated approval from the accountant and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

#### Minutes

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-CC 40:2 through 40:11 (the open meetings law).

Fire Protection District No. 4 of Allen Parish is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. We examined copies of notices and noted them posted on the door before meetings.

#### Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of 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.

#### Salaries and Benefits

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 listed. 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.

However, during the course of our engagement we became aware of certain matters that we feel required to communicate to management and the Legislative Auditor of the State of Louisiana.



GENERAL PURPOSE FINANCIAL STATEMENTS