

5010 10 20 1933

OFFICIAL  
FILE COPY  
DO NOT WRITE  
ON THIS COPY

98101264  
8749  
31

BRADSHAW BARRIS  
FIRE DISTRICT NO. 1  
Merriville, Louisiana

Financial Statement  
December 31, 1932

Under provisions of state law, this report is a public document. A copy of the report, as here submitted to the board, or returned, credit and costs apply to public officials. The report is available for public inspection at the headquarters office of that jurisdiction for use, where applicable, at the office of the parish clerk of court.

1933 1 10  
Release Date

**TABLE OF CONTENTS**

	<u>Exhibit</u>	<u>Page</u>
<b>UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY</b>		1 - 2
<b>REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b>		3 - 4
<b>SCHEDULE OF FINISHED AND QUESTIONED COSTS</b>		5 - 8
<b>COMPONENT UNIT FINANCIAL STATEMENTS (Combined Statements - Overview)</b>		
Combined balance sheet - all fund types and account groups	A	1 - 8
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	B	9
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual - general fund type	C	10
Notes to the financial statements		11 - 17
<b>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS</b>		
<b>General Fund:</b>		
Statement of revenues and expenditures compared to budget (GAAP basis) - general fund	E	20
<b>General Fixed Assets Account Groups</b>		
Statement of general fixed assets	F-1	22
<b>SUPPLEMENTARY INFORMATION</b>		
Schedule 1 - Compensation of board members		24
Schedule 2 - Management's Schedule of Prior Year Findings		26
Schedule 3 - Management's Corrective Action Plan		28

**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1387

Louisville, Louisiana 70466-1387

111119-2001  
111118-0000  
Rev. 06/20/99

W. Michael Egan, CPA

**UNQUALIFIED OPINION ON GENERAL-PURPOSE  
FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY**

**INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners  
Bossiergard Parish Fire District No. 1  
Merryville, Louisiana

I have audited the accompanying general-purpose financial statements of the Bossiergard Parish Fire District No. 1, a component unit of the Bossiergard Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Bossiergard Parish Fire District No. 1's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bossiergard Parish Fire District No. 1 as of and for the year ended December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated September 2, 1998, on my consideration of the Bossiergard Parish Fire District No. 1's internal control over financial reporting and my tests of its compliance with laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Electric taken as a whole. The accompanying schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Elliott & Assoc. "APAC"*  
Ipswich, Louisiana  
September 2, 1958

# ELLIOTT & ASSOCIATES, INC.

*A Professional Accounting Corporation*

P. O. Box 1287

Louisville, Louisiana 71486-1287

W-00001198-CFA

104100-000  
104100-000  
104 200200

## REPORT OF COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners  
Bossiergard Parish Fire District No. 1  
Bossierville, Louisiana:

I have audited the financial statements of the Bossiergard Parish Fire District No. 1 as of and for the year ended December 31, 1997, and have issued my report thereon dated September 2, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Bossiergard Parish Fire District No. 1's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards which is described as follows:

**Finding:** This audit report is not being issued within the six months of the close of its December 31, 1997 fiscal year-end. This is a violation of LA R.S. #28:412(A)(15)(a).

**Management Response:** The CPA performing the examination of accounts had an internal quality review performed in December 1997. Based on the results of that review, a specific letter of comment suggested that, due to the Firm's size, the Firm should consider retaining another qualified CPA firm to review all governmental type reports prior to issuance to improve its quality control features.

The Firm adopted the recommendation; however, implementation and coordination of the pre-issuance review has delayed the release of certain reports until after the statutory deadline. Future reports beginning with the next fiscal year will be issued within the statutory time frame.

Internal Control Over Compliance

In planning and performing my audit, I considered the Bessemergard Parish Fire District No. 1's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Elliott + Assoc. P.C.*  
Louisville, Louisiana  
September 2, 1998

Beauregard Parish Fire District No. 1  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended December 31, 1997

I have audited the financial statements of Beauregard Parish Fire District No. 1 as of and for the year ended December 31, 1997, and have issued my report thereon dated September 3, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion.

Section 3 Summary of Auditor's Reports

a. Report on Internal Control and Compliance  
Referred to the Financial Statements

Internal Control

Material Weaknesses  Yes  No  
Reportable Conditions  Yes  No

Compliance

Compliance Material to Financial  
Statements  Yes  No

b. Federal Awards

Internal Control

Material Weaknesses  Yes  No  N/A  
Reportable Conditions  Yes  No  N/A

Type of Opinion On Compliance For Major Programs

Unqualified  Qualified   
Disclaimer  Adverse   
N/A

Are their findings required to be reported in accordance with  
Circular A-133, Section 510(a)?

Yes  No  N/A

a. Identification of Major Programs

CFDA Number(s)      Name of Federal Program

Name

Name

Dollar threshold used to distinguish between Type A and Type B Programs:      \$ Nil

Is the auditee a "low-risk" auditee, as defined by OMB circular A-133?

Yes       No      (X) N/A

Section II Financial Statement Findings

1001.1      Late Filing: This audit report is not being issued within the six months of the close of its December 31, 1997 fiscal year-end. This is a violation of 18 U.S.C. #241431(a)(5)(a), but does not have any effect on the financial statements. All future reports should be issued within the required time frame.

Section III Federal Award Findings and questioned costs

N/A

See independent auditor's report.



BEAVERGARD TARIFF FIRE DISTRICT NO. 1

CONDENSED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1997

	Governmental Fund Types	
	General	Debt Service
<b>ASSETS</b>		
Cash and cash equivalents (Note 2)	\$ 417,174	\$ 35,603
Receivables (Note 3)		
Accounts	213,834	81,748
Other Assets	---	---
Land	---	---
Land improvements	---	---
Buildings	---	---
Equipment	---	---
Amount available in Debt Service Fund (Note 4)	---	---
Amount to be provided for retirement of general long-term debt (Note 4)	---	---
<b>Total assets</b>	<b>\$ 629,010</b>	<b>\$117,351</b>

The accompanying notes are an integral part of this statement.

Exhibit A

<u>Account Groups</u>		<u>Totals</u>	
<u>General</u>	<u>General</u>	<u>(Monocash)</u>	<u>Only</u>
<u>Fixed</u>	<u>Long-term</u>	<u>1991</u>	<u>1996</u>
<u>Assets</u>	<u>Debt</u>		
\$ ---	\$ ---	\$ 453,310	\$ 512,694
---	---	290,882	293,882
---	---	---	1,986
12,393	---	12,393	12,393
0,884	---	0,884	0,884
266,732	---	266,732	266,732
1,267,339	---	1,267,339	1,196,399
---	117,100	117,100	112,100
---	322,297	322,297	387,882
<u>\$ 1,267,339</u>	<u>\$ 439,397</u>	<u>\$ 1,589,640</u>	<u>\$ 2,084,276</u>

MEMPHIS FIRE DISTRICT NO. 1

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1997

	Governmental Fund Types	
	General	Debt Service
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Payroll taxes payable	\$ 881	\$ ---
Accounts payable	6,989	---
Accrued fee and pension plan payable	6,497	3,448
General obligations bonds payable (Note 4)	---	---
Total liabilities	\$ 14,267	\$ 2,848
<b>FUND EQUITY</b>		
Investment in general fixed assets	\$ ---	\$ ---
Fund balances -		
reserved for debt service (Note 4)	---	117,703
reserved for construction	---	---
Unreserved-undesignated	814,243	---
Total fund balance	814,243	117,703
Total fund equity	814,243	117,703
Total liabilities and fund equity	\$ 128,510	\$ 128,510

The accompanying notes are an integral part of this statement.

Exhibit B  
(Continued)

Account Groups		Totals (Nonrecourse only)	
General Fixed Assets	General Long-term Debt	1981	1982
\$ ---	\$ ---	\$ 641	\$ 381
---	---	8,809	9,138
---	---	9,345	9,798
-----	445,000	445,000	500,000
---	\$ 445,000	\$ 461,810	\$ 512,381
\$ 1,855,308	\$ ---	\$ 1,855,308	\$ 1,484,284
---	---	117,783	112,188
---	---	---	---
-----	---	418,743	867,888
---	---	132,840	192,788
1,855,308	---	2,386,354	2,384,962
\$ 1,855,308	\$ 445,000	\$ 2,386,354	\$ 2,883,323

BERNARD PARISH FIRE DISTRICT NO. 1

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1999

	General	Debt Service
REVENUES:		
Taxes (Note 3)	\$ 219,049	\$ 99,882
Intergovernmental	11,424	---
Miscellaneous	24,863	1,503
Total revenues	255,336	101,385
EXPENDITURES:		
Current -		
General government	---	---
Public safety -		
Police	---	---
Fire	152,730	2,646
Capital outlay	171,444	---
Debt service (Note 4)		
Principal retirement	---	58,600
Interest and fiscal charges	---	28,892
Total expenditures	324,178	81,488
Excess (deficiency) of revenues over expenditures	(72,857)	5,505
Fund balances, beginning	602,600	112,199
Fund balances, ending	\$ 518,743	\$ 117,704

The accompanying notes are an integral part of this statement.

Totals (Memorandum only)	
1987	1988
\$ 300,127	\$ 288,388
11,424	13,368
<u>288,703</u>	<u>301,756</u>
<u>300,100</u>	<u>304,088</u>
---	---
---	---
100,378	200,618
171,448	114,080
50,000	45,000
<u>321,826</u>	<u>364,708</u>
<u>401,654</u>	<u>428,168</u>
(67,367)	(14,078)
<u>334,287</u>	<u>414,090</u>
<u>\$ 732,442</u>	<u>\$ 722,728</u>

## HERSHGARD PARISH FIRE DISTRICT NO. 1

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
(BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE)

Year Ended December 31, 1987

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes (Note 1)	\$200,000	\$ 215,845	\$ 15,845
Intergovernmental	11,500	11,424	(76)
Miscellaneous	21,000	20,848	(152)
Total revenues	232,500	248,117	15,617
Expenditures:			
Current -			
General government	---	---	---
Public safety -			
Police	---	---	---
Fire	141,500	163,700	(22,200)
Capital outlay	135,000	171,448	(36,448)
Total expenditures	316,500	328,148	(11,648)
Excess (deficiency) of revenues over expenditures	(84,000)	(79,807)	4,193
Fund balances, beginning	687,000	687,800	---
Fund balances, ending	603,000	608,000	5,000

The accompanying notes are an integral part of this statement.

**BOZUREGARD PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1981**

**Note 1--Summary of Significant Accounting Policies**

Bozuregard Parish Fire District No. 1 the "District" was established through the adoption of a resolution, Ordinance No. 9-78, dated May 9, 1978, by the Police Jury of the Parish of Bozuregard, State of Louisiana. Bozuregard Parish Fire District No. 1 provides fire protection and safety for Wards One, Two and Five of Bozuregard Parish, Louisiana.

As more fully described in paragraph one above, Bozuregard Parish Fire District No. 1 is governed by a Board appointed by the Police Jury of the Parish of Bozuregard, State of Louisiana. Therefore, the District is a component unit of the Bozuregard Parish Police Jury.

The accounting policies of Bozuregard Parish Fire District No. 1 conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the Louisiana Governmental Audit Guide, and to the industry audit guide, Audits of State and Local Government Units.

The following is a summary of certain significant accounting policies:

**Financial reporting entity**

This report includes all funds and account groups which are controlled by or dependent on the District's Board of Commissioners. Control by or dependence on the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

**Fund accounting**

The accounts of the district are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and are broad fund categories as follows:



HEMLOCK PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1997

Note 1--Summary of Significant Accounting Policies (Continued)

Governmental Funds -

General Fund

The General Fund is the general operating fund of Hemlock Parish Fire District No. 1. It is used to account for all financial resources except those required to be accounted for in other funds.

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 principal, interest and related costs.

Cash and cash equivalents

Cash includes amounts in petty cash, demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits, with maturities of three months or less.

Fixed Assets and Long-term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Fixed Assets are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

WILMINGTON PARISH FIRE DISTRICT NO. 1  
NOTICE TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1997

Note 1--Summary of Significant Accounting Policies (Continued)

Fixed Assets and Long-Term Liabilities (continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt is recognized when due.

Debtary policy

Annually the district adopts a budget for the General Fund as a management device for control of revenues and expenditures. The budget is amended at various times during the year as the need arises.

Bad debts

Uncollectible amounts due for ad valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

RESERVEFORD PARISH FIRE DISTRICT NO. 1  
NOTICE TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1997

Note 1--Summary of Significant Accounting Policies (Continued)

Comparative data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operation. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on combined statements - overview

Total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operation, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2--Cash and Cash equivalents

At December 31, 1997, the bank balance of the District's cash and cash equivalents was \$464,591. Of the combined bank balance, \$288,088 was covered by Federal depository insurance and \$176,503 was covered by collateral in the District's name held by the pledging bank's safekeeping agent.

Note 3--Ad Valorem Taxes

The entire amount included in the "Receivables" section on the combined balance sheet for the General Fund and Debt Service Fund is for ad valorem taxes which attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. All ad valorem taxes are believed to be collectible and an allowance for uncollectible accounts is not considered necessary.

The District utilizes the Reserveford Parish Tax Collector/Sheriff to bill and collect its property taxes using the assessed values determined by the tax assessor of Reserveford Parish.

DELAWARE PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1997

Note 3--Ad Valorem Taxes (Continued)

For the year ended December 31, 1997, taxes of \$4.03 mills were levied on property with assessed valuation totaling \$49,754,324 and were dedicated as follows:

Debt Service	1.78 mills
General Fund	4.25 mills

Total taxes levied were \$298,788. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$309,124. Taxes receivable at December 31, 1997 consisted of the following:

	General	Debt Service
Taxes receivable-current roll	\$ 211,834	\$ 83,288
Less: Allowance for uncollectible taxes	-----	-----
	\$ 211,834	\$ 83,288

Note 4--Changes in Long-Term Debt

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

	General Obligation Refunding Bonds
Balance, December 31, 1996	\$ 480,000
debt retired	(138,000)
Balance, December 31, 1997	\$ 342,000

NEAHEGARD PARISH FIRE DISTRICT NO. 1  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1997

Note 4--Changes in Long-Term Debt (Continued)

The annual requirements to amortize all debt outstanding as of December 31, 1997, including interest payments of \$100,431 are as follows:

Year Ending December 31,	Increase Requiring
	<u>Payments</u>
1998	80,501
1999	82,158
2000	78,588
2001	79,797
2002	75,000
2003 - 2004	<u>138,000</u>
<b>Totals</b>	<b>\$635,044</b>

There are limitations and restrictions contained in the various bond resolutions. The district is in compliance with all significant limitations and restrictions.

The debt payable at December 31, 1997 is comprised of the following issues:

General obligation refunding bonds: \$600,000	
Fire Protection District No. 1 dated	
October 1, 1992, due in average future annual	
installments of \$60,000 through May 1, 2004	
with interest ranging from 5.50% to 6.00% This	
issue secured by levy and collection of	
ad valorem taxes.	<b>\$662,000</b>

BARRINGER PARISH FIRE DISTRICT NO. 1  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1997

**Note 5--Changes in General Fixed Assets**

The following is a summary of changes in general fixed assets for the year ending December 31, 1997:

	Land	Land	Buildings	Equipment	Total
	Improvements	Improvements			
Balance					
12/31/96	\$12,393	\$ 9,884	\$285,772	\$1,196,255	\$3,464,264
Additions:					
General fund					
revenues	---	---	---	171,444	171,444
contributions	---	---	---	---	---
Deletions	---	---	---	---	---
Balance					
12/31/97	\$12,393	\$ 9,884	\$ 285,772	\$1,367,239	\$2,865,268

**Note 6--Pension Plan**

The District's employees is covered by the Firefighters Retirement System of Louisiana. Total pension contributions for the year ended December 31, 1997, were \$1,229 on behalf of the employees. No other statewide firefighter pension data as of December 31, 1997, was provided to the District; thus, no other disclosures can be provided for this fiscal period. Future reports will include such disclosures.

**Note 7--Vacation and sick pay**

The district does not accumulate vacation pay or sick leave.

**Note 8--Litigation**

The District was not involved in any litigation nor did it have asserted claims lodged against it.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FINDER  
AND ACCOUNT GROUP

**GENERAL FUND**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.



EXHIBIT B

BEAUREGARD PARISH FIRE DISTRICT NO. 2  
STATEMENT OF REVENUES AND EXPENDITURES  
(COMPARED TO BUDGET (GAAP BASIS))

FOR THE YEAR ENDED DECEMBER 31, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem taxes	\$280,000	\$278,045	\$ 19,955	\$288,045
<b>Intergovernmental:</b>				
State Fire Insurance rebate	11,500	11,424	(76)	11,388
<b>Miscellaneous:</b>				
Interest income	20,500	20,483	(17)	20,822
Miscellaneous	500	1,265	665	113
Postal Revenue	2,000	1,200	(800)	3,124
Use of Trucks in an emergency	---	2,100	2,100	---
Net railroad damage reimbursement	---	---	---	43,818
<b>Total revenues</b>	<b>334,500</b>	<b>324,217</b>	<b>10,283</b>	<b>387,031</b>
<b>Expenditures:</b>				
<b>Public Safety</b>				
<b>Fire:</b>				
Personnel services	50,000	48,845	1,155	47,837
Supplies	4,500	2,160	2,340	3,571
Other services and charges	75,000	88,434	(13,434)	78,236
Inst. light and power	12,000	12,063	(63)	12,533
<b>Total fire</b>	<b>141,500</b>	<b>151,502</b>	<b>(10,002)</b>	<b>144,087</b>
Capital outlay	175,000	171,444	3,556	205,816
<b>Total public safety</b>	<b>316,500</b>	<b>322,946</b>	<b>(6,446)</b>	<b>349,903</b>
<b>Excess (deficiency) of revenues over expenditures</b>				
	\$ 18,000	\$ 12,271	\$ 5,729	\$ 138,028

The accompanying notes are an integral part of this statement.

**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for fixed assets not used in proprietary fund operations.

ORANGE PARISH FIRE DISTRICT NO. 1  
STATEMENT OF GENERAL FIXED ASSETS

December 31, 1999

General fixed assets, at cost:	
Land	\$ 12,293
Land improvements	9,894
Buildings	288,722
Equipment	<u>1,267,728</u>
Total general fixed assets	<u>\$1,558,728</u>
Investment in general fixed assets:	
General fund revenue	<u>\$1,558,728</u>
Total investment in general fixed assets	<u>\$1,558,728</u>

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

## Schedule 1

**BOARDEMAN FIRE DISTRICT NO. 1  
COMPENSATION SCHEDULE - GOVERNING BOARD**

For the year ended December 31, 1997

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Legislature.

As provided by Louisiana Revised Statute 33:4554, the board members received \$40 per diem for attendance at meetings of the board.

	Number Attended	Amount
Reggie Beane	3	\$ 90
Bo Cagle	10	300
Edward Cryer	15	450
Travis Brooks	8	240
Billy Evans	12	360
Keith Beard	12	360
<b>Totals</b>	<b>53</b>	<b>\$1,830</b>

BERUENGAARD PARISH FIRE DISTRICT NO. 1  
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year ended December 31, 1997

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE  
FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

**SECTION III MANAGEMENT LETTER**

There was no management letter with prior year audit report.

See independent auditor's report.

BRUNSWICK PARISH FIRE DISTRICT NO. 1  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended December 31, 1993

<b>SECTION I</b>	<b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT</b>
1993-1	The Board will more closely will closely monitor the timely completion of the December 31, 1993 audit by June 30, 1994 and require the auditor to complete it in a timely fashion.
<b>SECTION II</b>	<b>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES</b>
	N/A
<b>SECTION III</b>	<b>MANAGEMENT LETTER</b>
	N/A

See Independent auditor's report.