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WARD 4 & 5 FIRE PROTECTION DISTRICT  
OF BIENVILLE PARISH  
BIENVILLE PARISH POLICE JURY  
Bogalusa, Louisiana

FINANCIAL REPORT  
DECEMBER 31, 1997

Under provisions of state law, this report is a public document. A copy of this 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: AUG 5 2 1998

WARDS 4 & 5 FIRE PROTECTION DISTRICT OF BENVILLE PARISH  
BENVILLE PARISH POLICE JURY  
Bogalou, Louisiana

Component Unit Financial Statements  
As of and for the year ended December 31, 1997

TABLE OF CONTENTS

	<u>Page Number</u>
Accountants' Completion Report	1
Independent Accountants' Report on Applying Agreed-Upon Procedures	2-5
Louisiana Attestation Questionnaire	6-7
Management Letter	8
Component Unit Financial Statements:	
Balance Sheet - All Fund Types and Account Groups	9
Governmental Funds:	
Statements of Revenue, Expenditures, and Changes in Fund Balance	10
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual	11
Notes to Financial Statements	12-21
Summary of Prior Year Findings	22
Corrective Action Plan	23

**JAMESON, WISE & MARTIN**

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ACCOUNTANTS' COMPILATION REPORT

To the management of the Wood 4 & 5 Fire  
Protection District of Bienville Parish  
Ringgold, Louisiana

We have compiled the component unit financial statements as of December 31, 1998, 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.

*Jameson, Wise & Martin*

June 26, 1998  
Monroe, LA

# JAMIESON, WISE & MARTIN

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

To the Management of the Ward 4 & 5 Fire Protection  
District of Bienville Parish

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Ward 4 & 5 Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ward 4 & 5 Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Assertion 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 38:2211-2251 (the public bid law).

For the year ended December 31, 1997, we noted no expenditures for materials and supplies exceeding \$5,000, or 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-42:1001-1124 (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 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 (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

### **Budgeting**

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

Management provided us with a copy of the original budget with amendments noted. There was one amendment during the year ended December 31, 1997.

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 November 11, 1996. One amendment was made to transfer budget amounts to office expenses in order to purchase a new computer and software. This amendment was approved at the District meeting held on June 9, 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 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 three individual expenditure line

items of the General Fund which were in excess of amounts budgeted for the year. The items exceeding budget amounts by more than 5% were as follows:

Advances taxes	5.69%
Insurance	12.95%
Debt service	69.99%

#### *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 approval from 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 Ward 4 & 5 Fire Protection District 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 observed that the current month's notice was posted for the upcoming meeting. In addition, we scanned a file containing copies of the notices posted during the year as evidence supporting this assertion.

*Debt*

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 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 noted. 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.

This report is intended solely for the use of management of the Ward 4 & 5 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.

*Jamison White*

June 28, 1998  
Minden, LA

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

June 8, 1998

Date

Jamieson, Niss & Martin

401 South Street

MONROE, LA 70001

(Auditor)

In connection with your completion of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 1997 (98A).

**Public Bid Law**

It is true that we have complied with the public bid law, USA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

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

It is true that no employees or officials have accepted anything of value, whether in the form of a service, fee, or premium, from anyone that would constitute a violation of USA-RS 42:1301-1304.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of USA-RS 42:5119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Governmental Budget Act (USA-RS 24:1301-14) or the budget requirements of USA-RS 58:43.

Yes  No

**Accounting and Reporting**



Louisiana Governmental Audit Guide

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 442, 4421, 44211, and 44212.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:515, and/or 24:52, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS-42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than overdraft for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1430.02.

Yes No

Advances and Expenses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:136, and AG opinion 79-728.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Lawson C. Bradley

Secretary June 8, 1988 Date

Lawson C. Bradley

Lawson C. Bradley

Treasurer June 8, 1988 Date

Lawson C. Bradley

Robert P. Conroy

President June 8, 1988 Date

Chairman

Note: Quasi-public entities should delete references to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state antideferral funds.

# JAMIESON, WISE & MARTIN

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THE OFFICE OF THE COMPTROLLER  
OF PUBLIC ACCOUNTS  
STATE OF COLORADO  
1700 EAST COLLEGE AVENUE  
DENVER, CO 80202  
303-866-3300

June 26, 1998

## MANAGEMENT LETTER

We have performed the agreed upon procedure attestation/compilation of the Denver Parks Hospital Service District #1 as of December 31, 1997.

In addition to our agreed upon procedures, we noted matters concerning the management of the district that we submit for your consideration.

### 1. All Valorem taxes as long term debt.

As of December 31, 1997 the outstanding debt amounted to \$196,000 principal and \$11,820 interest for a total outstanding of \$207,820. The cash in the debt service fund and receivable from assessed property taxes amount to \$188,709. The district should examine the amount needed for remaining assessments to pay the applicable debt so that extra taxes are not collected.

If there are any questions concerning these comments or the attestation/compilation report please contact us.

Sincerely,



Jamieson, Wise & Martin

WARRIOR FIRE AND FIRE PROTECTION DISTRICT  
OF SENECAVILLE CHARITABLE  
FUNDING CORPORATION

Statement of Assets/Liabilities and Account Change  
September 30, 1997

	Documental Fund 2000		Account Change		Total
	Current	Service	Current	Change	
<b>ASSETS</b>					
Cash	\$ 12,282	\$24,544	-	-	\$36,826
Investments	211,864	64,147	-	-	276,011
Land, buildings, improvements and equipment	-	-	-	-	-
Accounts receivable for fire service	-	-	1,046,124	88,697	1,134,821
Accounts payable for services of general responsibility	-	-	-	8,623	8,623
Total assets	<u>\$ 224,146</u>	<u>\$88,691</u>	<u>\$1,046,124</u>	<u>\$97,320</u>	<u>\$1,456,281</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 12,442	-	-	-	\$12,442
Retiree & pension loans payable	642	-	-	-	642
Administrative fees payable	1,073	1,222	-	-	2,295
Notes payable	-	-	-	8,000	8,000
Notes payable	-	-	-	14,000	14,000
Contributions of individuals	-	-	-	25,000	25,000
Total liabilities	<u>\$13,157</u>	<u>\$1,222</u>	<u>-</u>	<u>\$47,000</u>	<u>\$61,379</u>
Fund equity:					
Investment in general fund assets	-	-	1,146,140	-	1,146,140
Fund balance:					
Retained for fire service	-	88,697	-	-	88,697
General fund undesignated	89,141	-	-	-	89,141
Total fund equity	<u>\$89,141</u>	<u>\$88,697</u>	<u>\$1,146,140</u>	<u>-</u>	<u>\$1,124,178</u>
Total liabilities and fund equity	<u>\$ 122,300</u>	<u>\$89,389</u>	<u>\$1,146,140</u>	<u>\$47,000</u>	<u>\$1,404,839</u>

This summary statement is an integral part of these financial statements.

**WARDS FOUR AND FIVE FIRE PROTECTION DISTRICT  
OF BUCKLEFIELD  
BURLINGTON, VERMONT**

**Revised/Fund Type  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the year ended December 31, 1997**

	General Fund	Edu- Service Fund	Capital Projects Fund	Total Commitments (000)
<b>REVENUES</b>				
Ad valorem taxes	\$10,000	6074	-	16,074
Interest	5,000	5,000	-	10,000
Inter-governmental revenues:				
Burlington Public Safety	5,000	-	-	5,000
Other revenues	1,000	-	-	1,000
<b>Total revenues</b>	<u>21,000</u>	<u>11,074</u>	<u>-</u>	<u>32,074</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Salaries & related expenses	24,000	-	-	24,000
Equipment maintenance	14,000	-	-	14,000
Insurance	25,000	-	-	25,000
Office use of expenses	4,000	-	-	4,000
Supplies	10,000	-	-	10,000
Telephone & utilities	11,000	-	-	11,000
Training & conferences	3,000	-	-	3,000
Capital accounting	1,000	-	-	1,000
Fixed expenses	-	400	-	400
Administrative fees	11,000	3,700	-	14,700
Miscellaneous	1,000	-	-	1,000
Capital outlay	25,000	-	-	25,000
Misc services				
Bond proceeds	-	20,000	-	20,000
Bond interest	-	1,100	-	1,100
Misc principal	11,000	-	-	11,000
Misc interest	1,000	-	-	1,000
Contributions of individuals - principal	20,000	-	-	20,000
Contributions of individuals - interest	3,000	-	-	3,000
Fund expenditures	<u>100,000</u>	<u>20,000</u>	<u>-</u>	<u>120,000</u>
Excess (deficiency)/revenues over expenditures	<u>11,000</u>	<u>9,074</u>	<u>-</u>	<u>20,074</u>
<b>Other financing resources used</b>				
Transfers from capital projects fund	1,000	-	-	1,000
Transfers to general fund	-	-	(1,000)	(1,000)
Loan proceeds	-	-	-	-
Total other financing resources used	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>0</u>
Excess (deficiency)/revenues and other resources over expenditures and other uses	<u>10,000</u>	<u>9,074</u>	<u>(1,000)</u>	<u>18,074</u>
<b>Fund balances at beginning of year</b>	<u>101,000</u>	<u>100,000</u>	<u>1,000</u>	<u>202,000</u>
<b>Fund balances at end of year</b>	<u>111,000</u>	<u>109,074</u>	<u>-</u>	<u>220,074</u>

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

**WARD FOUR AND FIVE FIRE PROTECTION DISTRICT  
OF DEERFIELD PARK  
BIRMINGHAM, ALA. 35204**

**Governmental Fund Type - General Fund  
Statement of Revenue, Expenditures and Changes in  
Fund Balance - (Budget/ Cash Available) Actual  
Fiscal Year Ended December 31, 1997**

	Budget	Actual	Variance - Favorable (Disfavorable)
<b>REVENUES</b>			
Ad valorem taxes	\$ 221,659	216,295	(5,364)
Interest	1,500	1,500	-
Intergovernmental - Birmingham Public Police Jury	8,300	8,544	(246)
Other revenues	750	1,390	640
Total revenues	<u>232,209</u>	<u>236,129</u>	<u>(3,880)</u>
<b>EXPENDITURES</b>			
Current - public safety			
Salaries & related expenses	71,540	74,441	2,901
Insurance	79,900	73,484	(6,416)
Other personnel expenses	4,000	3,954	46
Supplies	23,800	9,544	14,256
Repairs & maintenance	30,000	17,610	12,390
Telephone & utilities	16,100	14,490	1,610
Training & education	4,450	3,464	986
Legal & accounting	3,800	3,120	680
Administrative expenses	12,000	-	12,000
Miscellaneous	19,911	-	19,911
Capital outlay	41,181	46,222	5,041
Asset payments & interest	17,811	17,811	-
Contributions of individuals payment & interest	-	25,911	(25,911)
Total expenditures	<u>326,792</u>	<u>375,892</u>	<u>(49,099)</u>
Excess (Deficiency) of revenues over expenditures	-	49,762	49,762
Other financing sources (uses)			
Operating transfers in	-	1,824	1,824
Excess of revenues over expenditures and other uses	-	49,760	49,760
Cash balance at beginning of year	<u>282,200</u>	<u>32,415</u>	<u>(249,785)</u>
Cash balance at end of year	<u>\$ 282,200</u>	<u>\$ 82,175</u>	<u>(200,025)</u>

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

**WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIENVILLE PARISH  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997**

**1. Summary of Significant Accounting Policies**

Wards Four and Five Fire Protection District of Bienville Parish was created by the Bienville Parish Police Jury on May 11, 1988. The District includes all of Wards Four and Five of Bienville Parish. Jansentown Area Fire Protection District, which was created by the Bienville Parish Police Jury on September 11, 1983, was abolished upon creation of Wards Four and Five Fire Protection District and its assets and liabilities transferred to the new District. The District is governed by a five-member board, of which two members are appointed by the Police Jury, one each by the Village of Jansentown and the Town of Ringgold, respectively, and one by the other four members of the board. Board members serve without compensation. The District is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the District.

The following is a summary of certain significant accounting policies:

- A. **Basis of Presentation** - The accompanying general purpose financial statements of the Ward 4 & 5 Fire Protection District 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 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 Bienville Parish Police Jury for financial reporting purposes. The basic criterion for

WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIENVILLE PARISH  
Bogalusa, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997

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 fiscally dependent on that 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 Bienville Parish Police Jury is able to impose its will on the District and also because the district is fiscally dependent on the jury, the district was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in funds because they do not directly affect or expendable available financial resources.

WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIENVILLE PARISH  
Bogalou, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997

Funds of the district are classified as governmental funds. Governmental funds account for the 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 other funds.
2. **Debt Service Fund**—account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
3. **Capital Projects Fund**—account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**D. Basis of accounting:**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The 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 decreases in net current assets. The modified accrual basis of accounting is used by the governmental fund. The governmental funds use the following practices in recording revenues and expenditures:

Revenues - Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:199 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.



WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIRMINGHAM PARISH  
Birmingham, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997

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

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 accrual 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.

Other financing sources - Proceeds from the sale of long-term bonds are accounted for as an other financing source and are recognized when the underlying events occur.

## 2. Budget practices

The district uses the following budget practices:

1. The Fire 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 the board of commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
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.

WARD'S FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIENVILLE PARISH  
Bogalusa, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1987

6. Budgetary appropriations lapse at the end of the 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:

	Year ended December 31, 1987
Excess of revenues over expenditures, GAAP basis	\$18,267
To adjust for receivables	(4,077)
To adjust for payables	<u>14,128</u>
Excess of revenues over expenditures, Budget cash basis	<u>\$28,318</u>

**F. Cash**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, and money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIENVILLE PARISH  
Bogalou, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997

**G. Fixed assets and long-term debt**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed asset account groups. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives is not capitalized. Public domain (infrastructure) general fixed assets consisting of parking lots and other improvements are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost where historical records are available and at estimated cost where no historical records are available.

**H. Compensated absences**

The District had three employees, one full-time and two part-time. Unpaid vacation and sick leave are not accrued in governmental funds. Employees are able to carry up to 10 days of sick leave per year, however, are not allowed to carry over more than 25 days of accumulated sick leave. As of December 31, 1997, there was no sick leave to carryover. No vacation time may be carried over after year-end.

**I. Long-term obligations**

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

**J. Total columns on combined statements**

Total columns on the statements are captioned *Minority Share 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.

**WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIENVILLE PARISH  
Bossier, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997**

**2. Levied taxes**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1997:

	1997 Levied Millions
District taxes:	
General maintenance	5.05
Debt service	3.55
Operations and maintenance	1.74

**3. Cash and cash equivalents**

At December 31, 1997, the district has cash and cash equivalents totaling \$285,562 as follows:

Demand deposits	\$ 1,158
Interest-bearing deposits	285,562
Total	\$ <u>286,562</u>

These deposits are stated at cost, which approximates market. Under state law, these 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 at least 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, 1997, the district has \$208,991 in collected bank balances. The deposits are secured from risk by \$103,542 of federal deposit insurance and \$248,689 of pledged securities held by a custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise & sell the pledged securities within 90 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIRMINGHAM PARISH  
Birmingham, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997

4. **Fixed assets**

A summary of changes in general fixed assets follows:

	Balance January 1,	Additions	Deletions	Balance December 31
<b>1998:</b>				
Land	\$ 16,690	-	-	16,690
Buildings	599,951	12,272	-	608,223
Fire-fighting equip.	533,264	5,174	-	538,438
Office equipment	13,585	4,540	-	18,125
Vehicles	<u>3,624</u>	<u>493</u>	<u>---</u>	<u>8,119</u>
Totals	<u>\$ 1,123,854</u>	<u>22,886</u>	<u>---</u>	<u>1,189,540</u>

Inventory listing of equipment does not completely value inventory. Balance was placed on prior period amounts.

5. **Pension plan**

The district's employees participate in the Federal social security program. The District is required to remit to the Social Security Administration an amount equal to the employees' contributions.

6. **Changes in general long-term debt**

The following is a summary of the long-term obligation transactions during the year:

	General Obligation Bonds	Notes	Cert Funds of Inclusiveness	Total
Long-term debt payable January 1, 1997	\$120,000	31,000	125,000	276,000
<b>Additions:</b>				
Retirements	<u>(135,000)</u>	<u>(15,000)</u>	<u>(30,000)</u>	<u>(280,000)</u>
Long-term debt payable, December 31, 1997	<u>\$ 85,000</u>	<u>16,000</u>	<u>95,000</u>	<u>196,000</u>

**WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF BIENVILLE PARISH  
Kingsfield, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997**

The general obligation bonds payable at December 31, 1997, were issued on July 1, 1989. Annual installments of \$43,000 to \$45,000 are due through March 1, 1999, with interest at 7%. Debt retirement payments will be made from the Debt Service Fund.

The note payable was issued on September 4, 1990. One annual installment in the amount of \$16,000 is due through March 1, 1998, with interest at 8.25%. The indebtedness was incurred for the purchase of additional fire-fighting equipment.

The \$150,000 Certificate of Indebtedness, Series 1996 bears an interest rate of 5.375%. Annual installment of \$30,000 to \$35,000 are due through March 1, 2000.

The annual requirements to amortize the general obligation bonds, note and Certificate of Indebtedness outstanding at December 31, 1997, including interest payments of \$15,373, are as follows:

1998	\$ 96,178
1999	79,260
2000	35,941
Total	<u>\$211,379</u>

In accordance with Louisiana Revised Statute 16:562, the District is legally restricted from incurring long-term bonded debt in excess of two (2) per cent of the assessed value of the taxable property in the District. At December 31, 1997, the statutory limit was \$2,544,289.

**3. Litigation and claims**

The District was not involved in any litigation as of December 31, 1997, nor was it aware of any unasserted claims.

WARDS FOUR AND FIVE FIRE PROTECTION  
DISTRICT OF DENVER PARKS  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 1997

**B. Declaration of commissioners**

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

Robert P. Corley	Chairman
Louann Bradley	Sec.-Treasurer
Billy Joe Wiggins	Member
Melvin T. Rice	Member
William Clark	Member

WARDS 4 & 5 FIRE PROTECTION DISTRICT OF HENRIEVILLE PARISH  
HENRIEVILLE PARISH POLICE JURY  
Bogalou, Louisiana

Summary of Prior Year Findings  
As of and for the year ended December 31, 1997

In the compilation report issued for the year ended December 31, 1996, there were two areas in which findings were noted.

In determining whether expenditures were made in accordance with LSA-RS 38:2211-2231 (the public bid law), there was no documentation which indicated that one expenditure exceeding \$1,000 was made in accordance with the bid law.

Secondly, in comparing the revenues and expenditures of the fund budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%, there were five exceptions noted. The items exceeding budget amounts by more than 5% were as follows:

Salaries & related expenses	9.98%
Telephone & utilities	58.98%
Administrative fees	23.81%
Debt service	96.69%
Transfers	96.69%



WARDS 4 & 5 FIRE PROTECTION DISTRICT OF BIENVILLE PARISH  
BIENVILLE PARISH POLICE JURY  
Bogalusa, Louisiana

Corrective Action Plan  
As of and for the year ended December 31, 1997

The following details management's response to the findings noted as a result of performing agreed-upon procedures on management's representations contained in the Louisiana Attention Questionnaire:

**FINDING: Budgeting**

Actual revenues & expenditures exceeded budgeted amounts by more than 5%.

**Management's response:**

Management intends to monitor revenues and expenditures more closely in order to make necessary amendments to the budget for unfavorable variances noted, as required by LSA-RS 59:1110.