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**FIRE PROTECTION DISTRICT NO. 4
OF ALLEN PARISH**

GENERAL PURPOSE FINANCIAL STATEMENTS

Year Ended December 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or reviewed, and other appropriate public officials. The report is available for public inspection at the Bureau office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date SEP 28 1988

Royce T. Scimemi, CPA, Inc.
Orlinda, LA

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Royce T. Scimemi, CPA, Inc.
Oberlin, LA

ROYCE T. SCIMEMI, CPA, INC.



CERTIFIED PUBLIC ACCOUNTANT

Member
American Institute of
Certified Public Accountants

Member
Society of Taxation
Certified Public Accountants

June 15, 1998

Board of Commissioners
Fire Protection District #4
of Allen Parish
Rivers, LA

I have compiled the accompanying general purpose financial statements of the Fire Protection District No. 4 of Allen Parish, a component unit of the Allen Parish Police Jury, as of December 31, 1997, and for the year then ended, as listed in the table of contents, 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, I did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

A statement of revenues, expenditures and changes in fund balances— budget and actual — all governmental fund types for the year ended December 31, 1997 has not been generated. Generally accepted accounting principles require that such a statement be presented when financial statements purport to present financial position and results of operations.

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1997

	<u>GOVERNMENTAL FUND TYPES</u>	
	<u>General Fund</u>	<u>Debt Service Fund</u>
ASSETS		
Cash	\$ 64,211	\$ 37,359
Receivables		
Ad valorem taxes, net	80,783	127,683
Due from other fund	368	-
Fixed assets	-	-
Amount available in debt service fund	-	-
Amount to be provided for retirement of long-term debt	-	-
TOTAL ASSETS	\$ 144,964	\$ 185,042
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 2,866	\$ -
Due to other fund	-	388
General obligation bonds payable	-	-
TOTAL LIABILITIES	2,866	388
FUND EQUITY		
Investment in general fixed assets	-	-
Fund balances		
Reserve for debt service	-	384,730
Unreserved and undesignated	151,298	-
TOTAL FUND EQUITY	151,298	384,730
TOTAL LIABILITIES AND FUND EQUITY	\$ 144,964	\$ 185,042

See accompanying notes and accountant's report.

ACCOUNT GROUPS

General Fixed Assets	General Long-Term Debt	TOTALS (Memorandum Only)
\$ -	\$ -	\$ 121,540
-	-	204,048
-	-	288
1,397,123	-	1,397,123
-	184,770	184,770
<u> </u>	<u>369,770</u>	<u>369,770</u>
\$ 1,397,123	\$ 1,055,080	\$ 2,452,203
\$ -	\$ -	\$ 2,858
-	-	258
<u> </u>	<u>1,165,000</u>	<u>1,165,000</u>
<u> </u>	<u>1,165,000</u>	<u>1,165,124</u>
1,397,123	-	1,397,123
-	-	184,770
<u> </u>	<u> </u>	<u>141,898</u>
1,397,123	<u> </u>	1,723,991
\$ 1,397,123	\$ 1,055,080	\$ 2,452,203

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 1997

	General Fund	Debt Service Fund	TOTALS (Parentheses Only)
REVENUES			
Ad valorem taxes, net	\$ 78,761	\$ 128,195	\$ 206,956
Interest	2,578	2,856	4,634
Intragovernmental	1,000	-	1,180
Miscellaneous	2,611	-	2,611
TOTAL REVENUES	84,950	131,051	216,001
EXPENDITURES			
Current			
Auto reimbursement	4,984	-	4,984
Bank charges	4	-	4
Fuel	1,887	-	1,587
Insurance	20,078	-	28,136
Licenses	100	-	180
Material & supplies	2,812	-	2,812
Office supplies	219	-	219
Postage	244	-	244
Professional fees	1,209	-	1,280
Repairs & maintenance	4,058	-	4,168
Secretary fees	900	-	900
Training	528	-	528
Utilities	2,768	-	2,768
Capital outlay	48,753	-	48,753
Debt service			
Paying agent fees	-	1,239	1,239
Principal	-	48,800	48,800
Interest	-	28,612	28,612
TOTAL EXPENDITURES	81,423	118,651	190,074
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,527	12,400	4,880
FUND BALANCE - BEGINNING	136,818	174,386	311,204
PRIOR PERIOD ADJUSTMENT	21,261	-	21,261
FUND BALANCE - BEGINNING AS ADJUSTED	158,079	174,386	332,465
FUND BALANCE - ENDING	\$ 161,606	\$ 186,786	\$ 348,392

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 4 of Allen Parish was created under the provisions of Louisiana Revised Statutes 49:1492-1501, 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.

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.

1. 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 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 for 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 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.

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1993

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 unit, or the other governmental units that comprise the financial reporting entity.

2. 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.

3. 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 revenues (i.e., revenues and other financing sources) and disbursements (i.e., expenditures and other financing uses) in net current assets.

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE A - SUMMARY OF SIGNIFIANT ACCOUNTING POLICIES (CONTINUED)

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when receivable 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 60 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 in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes and interest.

4. Cash

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

These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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. At December 31, 1997 the District had \$121,181 in deposits (collected bank balances). Deposits of \$115,210 were secured from risk by federal deposit insurance and \$6,018 were secured by pledged securities.

5. Total Columns on Statements

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in those 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. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - AD VALOREM TAXES

For the year ended December 31, 1997, taxes of 18.74 mills were levied on property with taxable assessed valuations totaling \$1,7,848,880 and were dedicated as follows:

Maintenance	7.24 mills
Road sinking	11.50 mills

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE B - AD VALOREM TAXES (CONTINUED)

Total taxes levied were \$225,641.

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 C - GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Beginning Balance	Net Additions	Ending Balance
Land	\$ 14,800	\$ -	\$ 14,800
Vehicles	715,412	-	715,412
Equipment	208,482	48,753	249,235
Buildings	412,626	-	412,626
TOTAL	<u>\$ 1,348,320</u>	<u>\$ 48,753</u>	<u>\$ 1,397,073</u>

NOTE D - GENERAL LONG-TERM DEBT

1. Debt Outstanding

Debt payable at December 31, 1997 is comprised of the following issue:

\$ 1,285,000 general obligation bonds dated February 1, 1991;
due in annual installments of \$45,000 to \$15,000 through
February 1, 2013; interest at 5.8% to 9.0% (this issued insured
by levy and collection of ad valorem taxes) \$ 1,185,000

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

Long-term debt payable at December 31, 1996	\$ 1,285,000
Additions	-
Deductions	<u>40,000</u>
Long-term debt payable at December 31, 1997	<u>\$ 1,185,000</u>

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE D - LONG-TERM DEBT (CONTINUED)

1. Debt Service Requirements to Maturity

The annual requirements to amortize all debts outstanding as of December 31, 1997, including interest payments of \$794,254 are as follows:

<u>Year Ending December 31,</u>	<u>Total</u>
1998	\$ 109,413
1999	115,363
2000	117,298
2001	104,188
2002	116,649
Thereafter	<u>1,286,343</u>
	<u>\$ 3,809,124</u>

NOTE E - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; fires and explosions; 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 F - PRIOR PERIOD ADJUSTMENT

The beginning Fund balance for the General Fund is increased by \$31,265 for the understatement of all returns taxes receivable at December 31, 1996.



ROYCE T. SCIMEMI, CPA, INC.

CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 218
Oreola, LA 70653

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Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING ACCESS LITEN PROCEDURES

June 22, 1988

Board of Commissioners
Fire Protection District No. 4
of Allen Parish
Kinder, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and commented below, which were agreed to by the management of the Fire Protection District No. 4 of Allen Parish, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 4 of Allen Parish's compliance with certain laws and regulations during the year ended December 31, 1987 included in the accompanying Louisiana *Administrative Characteristic*. 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, I make no representation regarding the sufficiency of the procedures described below either for the purposes 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 38:22 (1-2151) (the public bid law).

I 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 LSA-RS 42:1181-1134 (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.

The District has no employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (2) were also included on the listing obtained from management in agreed-upon procedure (1) as leased or family members.

The District has no employees.

Budgeting

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

Management did not adopt a budget for 1997 in accordance with USA-RS 19-1301-1314.

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

See #5 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 amount by more than 5%.

See #5 above.

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;

I 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

The payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

The payments received proper approvals.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or posted and as required by USA-RS 42-1 through 42-12 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. I found no evidence of noncompliance.

Gifts

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 instruments.

I inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or life insurances.

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 indicated no payments for any 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 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 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.

Royce T. Linnam, CPA, Inc.

Royce T. Linnam, CPA, Inc.

LOUISIANA ATTESTATION QUESTIONNAIRE

June 22, 1988

Rayon T. Schmidt, CPA, Inc.
P.O. Drawer 210
Oberlin, Louisiana 70555

In connection with your compilation of the financial statements of the Fire Protection District No. 4 of Allen Parish as of December 31, 1987 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 regulation 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, 1987.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 18-2212, 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, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no members of the immediate family of any member of the Board have been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 19:300-14) or the budget requirements of the Local Government Budget Act (LSA-RS 19:300-14) or the budget requirements of LSA-RS 39:43.

Yes No

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 44:1, 44:2, 44:31, and 44:35.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33-463, and/or 39:93, as applicable.

Yes No

We have filed 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 credit 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 1974 Louisiana Constitution, Article VI, Section 53 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes No

Advances and Bonuses

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 14:138, and AG opinion 79-729.


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.



Chairman



Secretary/Treasurer

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

CORRECTIVE ACTION PLAN

December 31, 1993

Budgeting

We were aware of the required adoption of an annual budget in accordance with LSA-RS 39:1301-1316. We have legally adopted a budget for the year ended December 31, 1998 and will comply in adopting a budget in all future years.

Summary of Prior Year Findings

All prior year findings have been resolved as stated in our letter to the Legislative Audit Advisory Council in August 1993.

John Snow
President