

- (c) Determine whether payments received approval from proper authorities.

Payments were approved by the Board of Commissioners as stated in the minutes.

#### Minutes

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

Fire Protection District No. Five of St. Landry Parish is only required to post a notice of each meeting and the accompanying agenda. Management has asserted that such documents were properly posted, and the notices are included with the minutes.

#### Bank

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 Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year indicated no approval for any such 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 prepared solely for the use of Management of Fire Protection District No. Five of St. Landry 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.

*John S. Dowling & Company*

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.

The employee included on the list provided by management (agreed-upon procedure (3)) was not included on the listing obtained 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 and amended budget.

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 1/31/94 and the adoption of the amended budget to a meeting held on 10/22/94.

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%.

#### Accounting and Reporting

8. Randomly select 5 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 5 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

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

John Phillip Boyd, CPA  
William A. J. GFA  
Russell J. Boyd, CPA  
Dwight L. Cook, CPA  
Clayton E. Furrer, CPA  
James I. Whitson, A. CPA  
G. Kenneth Rice, A. CPA  
Damon J. Carr, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
1962-1963  
Edward E. G. CPA  
1963-1964

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

The Board of Commissioners  
Fire Protection District No. Five  
of St. Landry Parish  
Arnaudville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and commented below, which were agreed to by the management of Fire Protection District No. Five of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Fire Protection District No. Five's compliance with certain laws and regulations during the year ended December 31, 1990 included in the accompanying Louisiana Accreditation 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 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 materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 48:3211-3231 (the public bid law).

Fire Protection District No. Five of St. Landry Parish had only one payment for materials and supplies in excess of \$5,000. This payment was for the purchase of a tanker truck delivered during the year. The purchase was made in accordance with LSA-RS 48:3211-3231 (the public bid law) with the proper procedures taking place in the year ended December 31, 1990. There were no public works in excess of \$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 42:1181-1184 (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 as with the required list including the noted information.

RECEIVED  
FISCAL UNIT  
DEC 20 1978  
STATE OF LOUISIANA  
LEGISLATIVE AUDITOR  
Baton Rouge, Louisiana

BOOK ABSTRACT NO. 1182  
OF ST. LAMAR PARISH  
ABBEVILLE, LOUISIANA  
INDEPENDENT ACCOUNTANT'S REPORT  
ON RECEIPTS FROM PROCEEDINGS  
FOR THE YEAR ENDING DECEMBER 31, 1978

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 8 6 88 2

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LOUIS PARISH  
 MONROEVILLE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1994

NOTE 4 - CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	Balance 12/31/93	1994 Increases (Decreases)	Balance 12/31/94
Land	\$18,000		\$18,000
Buildings	36,911	\$22,400	59,311
Equipment and Furniture	48,888	489	49,377
Trucks	349,343	128,196	477,539
	<u>\$513,142</u>	<u>151,185</u>	<u>\$664,327</u>

NOTE 5 - DEFICITS IN INDIVIDUAL FUNDS

None of the funds had deficit fund balances at December 31, 1994.

NOTE 6 - PER DIEM

Compensation and travel paid to board members is summarized below:

Board Member	Number of Meetings Attended	Compensation
James P. Womack	18	\$108
Clay Hamilton, Jr.	18	408
Randy Courville	18	408
Paul LaPorte	11	258
Bobby Degrooten	8	408
		<u>\$1,590</u>

FIRE PROTECTION DISTRICT NO. SEVEN OF ST. LOUISY PARISH  
 ABBEVILLE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1994

NOTE 3 - CHANGES IN LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

Description of Debt	Balance 12/31/93	1994 Increase	1994 Decrease	Balance 12/31/94
\$125,000 - 1995 General Obligation Bonds at 5.75%	125,000		430,000	545,000
\$185,000 - 1995 General Obligation Refunding Bonds at 5.00%	185,000	—	13,000	167,000
	<u>185,000</u>	<u>40</u>	<u>53,000</u>	<u>182,000</u>

Maturities of long-term debt are scheduled as follows:

General Obligation Bonds Year Ended December 31	Principal	Interest	Total
1997	\$38,000	\$17,943	\$55,943
1998	47,000	19,704	66,704
1999	41,000	19,530	60,530
2000	41,000	11,294	52,294
2001	50,000	8,813	58,813
2002 - 2045	240,000	11,208	251,208
Total	<u>557,000</u>	<u>78,482</u>	<u>635,482</u>

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LOUISY PARISH  
MONROELAKE, LOUISIANA  
STATE OF FINANCIAL STATEMENTS  
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. COMPARATIVE DATA

Comparative total data for the prior year have been provided in the accompanying financial statements in order to provide an understanding of changes in the Fire District's financial position and operations.

NOTE 2 - PROPERTY TAXES

The Fire District's property tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government maintains the tax roll for property taxes for the Fire District. The property tax, levied for the calendar year, is due to the intermediary government on or before December 31 and becomes delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year. For the year ended December 31, 1996, taxes of 15.18 mills were levied, of which 10.26 mills was for maintenance, and 4.92 mills was for debt service.

As per state requirements, each taxing district of the parish must remit a portion of total ad valorem taxes to the pension fund. This amount is determined by the legislative auditor each year and is to be taken out of the first month of collections of property taxes. If the collections from the first month are not sufficient to cover the full pension fund deduction, then the remainder must be deducted from subsequent collections of the property taxes.

Since the Sheriff of the parish collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, property taxes are shown net of pension fund distributions. A breakdown of property taxes receivable as of December 31, 1996 is as follows:

	Total Tax Per Roll	Pension Fund Requirements	Net Tax	Estimated Deductions	Net Tax Receivable
General Fund	\$68,382	\$2,870	\$65,232	\$1,042	\$65,270
Debt Service Fund	12,831	895	11,836	1,042	10,814

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LAMERY PARISH  
 MONROVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. CASH AND INVESTMENTS

Under state law the District may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of those banks.

Bank deposits must be secured by Federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At year-end, the carrying amount of the District's cash and investments was \$277,486. The bank balance of cash was \$48,349 and of investments was \$230,000. Investments are stated at cost or amortized cost, which approximates market. Cash and certificates of deposits are measured through the pledge of bank-owned securities or Federal deposit insurance. As December 31, 1996, the total bank balance of \$128,749 is covered by FDIC insurance.

G. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. All assets are maintained on the basis of historical cost and no depreciation is computed or recorded thereon. Public domain or infrastructures are not capitalized. Construction period interest is capitalized if material amount of interest resulting from borrowings is the source of the accumulation of fixed assets to be incurred. No interest was capitalized for the year ended December 31, 1996.

H. SICKLEAVE, SICK LEAVE, AND FURRING PLAN

The Fire District did not have a policy on vacation and sick leave, nor did it have a pension plan for the year ended December 31, 1996.

I. INSURANCES

Insurances accounting is not used by the Fire District.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not represent the precise financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.



MISSISSIPPI DISTRICT NO. FIVE OF ST. JAMES PARISH  
ABBEVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1975

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**B. BUDGETS AND BUDGETARY ACCOUNTING**

The District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The budget must be finally adopted by the District no later than the last day of the preceding year.
2. The Board of Commissioners may authorize transfers of budgetary amounts within departments and revisions regarding allocation of levels of expenditures or transfers between departments.
3. Spending appropriations lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.
4. Budgets are adopted on a cash basis.

The amounts shown on Page 3 and 4 are reconciled with the amounts reflected in the budget comparisons on Page 5 as follows:

	GENERAL FUND	SEWER SERVICE FUND
<b>Revenues</b>		
Page 3 Revenues		
Add: Prior year property tax	\$213,038	\$21,475
Prior year state revenue sharing	42,487	26,375
Prior year state revenue sharing	48,349	
Less: Current year property tax	55,180	28,814
Current year state revenue sharing	32,565	-----
Page 5 Revenues	<u>118,239</u>	<u>19,326</u>
<b>Expenditures</b>		
Page 3 Expenditures		
Less: Current year payables	\$277,250	\$25,265
	3,263	-----
Page 3 Expenditures	<u>280,513</u>	<u>25,265</u>
<b>Fund Balances</b>		
Page 3 Fund Balances, end of year		
Add: Current year payables	\$175,681	\$24,589
Less: Current year payables	1,965	-----
Less: Current year liabilities	32,825	28,814
Page 3 Fund Balances, end of year	<u>140,991</u>	<u>20,060</u>

FIRE PROTECTIVE DISTRICT NO. FIVE OF ST. LOUIS PARISH  
 MONROE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1976

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

Debt Service Fund

The Debt Service Fund is used to account for transactions relating to revenues retained and used for the payment of principal, interest, and related costs on those long-term obligations recorded in the general long-term obligations account group.

Account Groups

The General Fixed Assets Account Group is established to account for all fixed assets used in governmental fund type operations.

The General Long-Term Debt Account Group is established to account for all long-term obligations.

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

Basis of accounting refers to when revenues and expenditures are recognized 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 fund types are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues consist primarily of property taxes, state revenue sharing, and fire insurance premium rebates which are recognized when measurable and available. Other revenues are recorded when received because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies, if any, are not recorded as assets at the close of the year, unless material. Insurance and similar services which extend over more than one accounting period are accounted for as expenditures in the period of acquisition.

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
MONROE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

1. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
2. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints a voting majority of the District's governing body and the police jury has the ability to impose its will on the District, the District was determined to be a component unit of the St. Landry 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 relating 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 the funds because they do not directly affect net expendable available financial resources.

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:

Governmental Fund Types

General Fund

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

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ABBEVILLE, LOUISIANA  
STATE OF FINANCIAL STANDARDS  
DECEMBER 31, 1978

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of Fire Protection District No. Five of St. Landry Parish have been prepared in conformity with generally accepted accounting principles as applicable 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**

The basic entity being reported on is Fire Protection District No. Five of St. Landry Parish, Fire Protection District No. Five of the Parish of St. Landry (Fire District), which is a political subdivision of the State of Louisiana, was created by a resolution of the St. Landry Parish Police Jury in 1881. The Fire District is governed by a Board of Commissioners. The Fire District was created for the purpose of acquiring, maintaining, and operating buildings, machines, equipment, water tanks, water hydrants, and water lines and any other such thing necessary to provide proper fire prevention and control within the Fire District's limits. The Fire District is financed primarily by parish ad valorem taxes which are dedicated for fire expenditures and debt service.

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry 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.



FIRE PROTECTION DISTRICT NO. FIVE  
 DE ST. LOUIS PARISH  
 ABBEVILLE, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - CONTINUED  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>(DECEMBER 31, 1976)</u>	<u>1975</u>
<b>OTHER FINANCING SOURCES (CONT'D)</b>				
Bond issue expense	-----	-----	-----	\$43,867
<b>Total other financing sources (total)</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>43,867</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (114,251)</b>	<b>68,851</b>	<b>\$ (45,400)</b>	<b>643,787</b>
<b>FUND BALANCES, beginning of year</b>	<b>261,602</b>	<b>44,538</b>	<b>306,140</b>	<b>505,507</b>
<b>FUND BALANCES, end of year</b>	<b>147,351</b>	<b>113,389</b>	<b>260,740</b>	<b>570,294</b>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. FIVE  
OF ST. LOUIS PARISH  
ADMINISTRATIVE LEVYBOARD  
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,  
AND FINANCE IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPES		TOTALS	
	CENTRAL	DEBT SERVICE	1998	1999
<b>REVENUES</b>				
Taxes				
Property taxes	264,900	130,761	395,661	396,453
Intergovernmental				
State revenue sharing	55,888		55,888	45,800
Fire insurance premium rebates	15,480		15,480	15,657
Other revenue				
Interest earnings	6,732	434	7,166	6,597
Miscellaneous				2,377
<b>Total revenues</b>	<b>343,000</b>	<b>131,195</b>	<b>474,195</b>	<b>467,884</b>
<b>EXPENDITURES</b>				
Public safety				
Supplies				
Contract work	2,100		2,100	2,018
Per diem fees	2,700		2,700	2,608
Office supplies	713		713	714
Postage	335		335	384
Professional fees	700	335	1,035	1,075
Miscellaneous	3,888		3,888	3,417
Insurance	14,741		14,741	17,168
Supplies and repairs	2,360		2,360	2,218
Training	358		358	274
Travel expenses	3,330		3,330	6,993
Utilities	9,516		9,516	8,550
Reimbursements	462		462	462
Collection fee	2,018	589	2,607	2,605
Debt service				
Principal	20,000	15,800	35,800	35,800
Interest	11,213	8,876	20,089	21,951
Paying agent's fees		400	400	1,731
Capital outlay				
Equipment	15,808		15,808	3,350
Trucks	124,256		124,256	87,555
<b>Total expenditures</b>	<b>327,283</b>	<b>15,185</b>	<b>342,468</b>	<b>338,571</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(138,283)</b>	<b>-8,691</b>	<b>(146,974)</b>	<b>(132,713)</b>

This statement continued on next page.

**FIRE INSURANCE DISTRICT NO. 1151**  
**OF ST. LOUIS, MISSOURI**  
**MEMORIAL ACCOUNT**  
**FOR THE YEAR ENDED DECEMBER 31, 1928**  
**ALL THE ITEMS ARE ACCOUNT SUBJECTS**

**ASSETS**

Cash  
Investment  
Property taxes receivable, net  
State revenue sharing receivable  
Land, buildings, and equipment  
Amount available in Self Service Fund  
Amount to be provided for retirement  
of general long-term debt

**Total Assets**

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Accounts payable  
Bonds payable  
**Total Liabilities**

**FUND BALANCE**

Investment in general fixed assets  
Fund balance -  
Retained for debt service  
Retained for new truck and equipment  
Retained - undesignated  
**Total Fund Balance**

**Total Liabilities and  
Fund Balance**

COMPLETING FUND TYPE	ACCOUNT GROUPS			TOTALS
	GENERAL	FIXED ASSETS	GENERAL FUND BALANCE	
GENERAL	843,891	123,715		967,606
	60,800			60,800
	65,180	36,874		102,054
	32,440			32,440
	6,000,389			6,000,389
			232,821	232,821
<b>Total Assets</b>	<b>7,012,590</b>	<b>389,589</b>	<b>232,821</b>	<b>7,635,000</b>
	81,840			81,840
	1,100			1,100
<b>Total Liabilities</b>	<b>82,940</b>			<b>82,940</b>
		6,000,389		6,000,389
	84,389			84,389
	128,420			128,420
	128,420			128,420
<b>Total Liabilities and  Fund Balance</b>	<b>200,169</b>	<b>6,000,389</b>	<b>232,821</b>	<b>7,433,389</b>

Our accompanying notes and accountants' report.



JOHN S. DOWLING (Ret.), CPA  
JOEL LAMAR, JR., CPA  
ROBERT J. WATKINS, CPA  
BRUCE J. COLEMAN, CPA  
DONALD H. FORTBAND, CPA  
JAMES I. HUBBARD, JR., CPA  
W. MARSHALL PERRY, CPA  
BARRY J. COLE, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CALIFORNIA PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
(1984-1991)

Barry Perry, CPA  
Retired

## COMPILATION REPORT

The Board of Commissioners  
Fire Protection District No. Five  
of St. Landry Parish  
Acadville, Louisiana

We have compiled the accompanying general purpose financial statements of Fire Protection District No. Five of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of December 31, 1996, 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 accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*John S. Dowling & Company*

Eprilacous, Louisiana  
June 25, 1997

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1936

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FIN. PROTECTION DISTRICT NO. FIVE  
OF ST. LOUISY PARISH  
MONROEVILLE, LOUISIANA  
ANNUAL FINANCIAL STATEMENT  
FOR THE YEAR ENDING DECEMBER 31, 1935

Under provisions of Article 109 of  
report in a public document in  
copy of the same to the Auditor  
for the purpose of making  
available to the public a  
statement of the financial  
condition of the district  
for the year ending December  
31, 1935, a true and correct  
copy of the same shall be

Witness my hand and seal  
16-37

PARISH CLERK OF COURT

ART. 109. It is provided that this report shall be  
available for public inspection for a period of not  
less than one year from the date of receipt.

Legislative Auditor