

GRANT PARISH FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE A. SUMMARY OF ACCOUNTING POLICIES

GRANT PARISH FIRE PROTECTION DISTRICT #5, POLLOCK, LOUISIANA, OPERATES UNDER A BOARD OF COMMISSIONERS FORM OF GOVERNMENT AND PROVIDES FIRE PROTECTION TO THE RESIDENTS OF GRANT PARISH, DISTRICT #5.

THE ACCOUNTING AND REPORTING POLICIES OF GRANT PARISH FIRE PROTECTION DISTRICT #5, CONFORM TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AS APPLICABLE TO LOCAL GOVERNMENTAL UNITS. SUCH ACCOUNTING AND REPORTING PROCEDURES ALSO CONFORM TO THE REQUIREMENTS OF LOUISIANA REVISED STATUTES 24:503D AND TO THE GUIDES SET FORTH IN THE LOUISIANA MUNICIPAL AUDIT AND ACCOUNTING GUIDE, AND TO THE INDUSTRY AUDIT GUIDE, "AUDITS OF STATE AND LOCAL GOVERNMENTAL UNITS."

THE FOLLOWING IS A SUMMARY OF THE MORE SIGNIFICANT POLICIES:

A. THE REPORTING ENTITY

THE GRANT PARISH FIRE PROTECTION DISTRICT #5, POLLOCK, LOUISIANA, FOR FINANCIAL PURPOSES INCLUDES ALL OF THE FUNDS AND ACCOUNT GROUPS RELEVANT TO ITS OPERATIONS.

OVERSIGHT RESPONSIBILITY ON THE PART OF THE GRANT PARISH FIRE PROTECTION DISTRICT #5, WAS DETERMINED ON THE BASIS OF THE ABILITY TO CREATE A COMPONENT UNIT, THE ABILITY TO APPOINT MANAGEMENT OR THE GOVERNING BOARD, AND THE SCOPE OF PUBLIC SERVICE PROVIDED BY THE COMPONENT UNIT. THE FINANCIAL STATEMENTS PRESENTED HEREIN DO NOT INCLUDE AGENCIES WHICH HAVE BEEN FUNDED UNDER APPLICABLE STATE LAWS AND ARE SEPARATE AND DISTINCT UNITS OF GOVERNMENT AWAY FROM THE GRANT PARISH FIRE PROTECTION DISTRICT #5, POLLOCK, LOUISIANA.

B. FUND ACCOUNTING

THE ACCOUNTS OF THE DISTRICT ARE ORGANIZED ON THE BASIS OF FUNDS OR ACCOUNT GROUPS, EACH OF WHICH IS CONSIDERED A SEPARATE ACCOUNTING ENTITY. THE OPERATIONS OF EACH FUND OR ACCOUNT GROUP ARE THE ACCOUNTS OF THE DISTRICT AND ORGANIZED ON THE BASIS

(CONTINUED)

GENERAL FIXED ASSETS ACCOUNT GROUP
TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND OPERATIONS.

CREAT PARISH FIRE PROTECTION DISTRICT 14
POLLOCK, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
YEAR ENDED DECEMBER 31, 1998

	LANDS	VEHICLES	EQUIP.	TOTALS
GENERAL FIXED ASSETS, BEGINNING OF YEAR	\$ 69,895	\$143,000	\$247,221	\$359,916
ADDITIONS:				
GENERAL FUND REVENUE	0	22,750	15,984	38,734
STATE PROCEURE GRANT	0	0	0	0
TOTAL ADDITIONS	0	22,750	15,984	38,734
TOTAL BALANCE AND ADDITIONS	69,895	165,750	263,205	498,850
DEDUCTIONS:	0	0	0	0
GENERAL FIXED ASSETS, END OF YEAR	\$ 69,895	\$165,750	\$263,205	\$498,850

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CHART PARISH FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
DECEMBER 31, 1998 AND 1995

	1998	1995
GENERAL FIXED ASSETS, AT COST:		
BUILDINGS	\$ 69,605	\$ 15,495
VEHICLES	168,758	147,889
EQUIPMENT	163,295	147,237
TOTAL GENERAL FIXED ASSETS	\$399,749	\$309,459
INVESTMENT IN GENERAL FIXED ASSETS:		
GENERAL FUND REVENUES	\$287,343	\$255,208
CONTRIBUTION FROM FIREARMS SERVICE	5,445	5,445
CONTRIBUTION FROM DEER	389	389
K. C. F. D. GRANT	3,863	3,863
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$396,749	\$368,915

THE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOUNTING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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GRANT PARISH PUBLIC PROTECTION DISTRICT #5
BOLOGNE, LOUISIANA

COMPILATION OF FINANCIAL STATEMENTS
DECEMBER 31, 1986

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

Prepared Date 12/15/86

ROY K. DIXSONNE, JR.
CERTIFIED PUBLIC ACCOUNTANT
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ALEXANDRIA, LOUISIANA 71301

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ACCOUNTANT'S COMPILATION LETTER

MR. MICHAEL BENDER,
CHAIRMAN OF THE BOARD OF COMMISSIONERS
AND THE BOARD OF COMMISSIONERS
GRANT PARISH FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

GENTLEMEN:

I HAVE COMPILED THE ACCOMPANYING GENERAL PURPOSE FINANCIAL STATEMENTS AND THE COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS OF THE GRANT PARISH FIRE PROTECTION DISTRICT #5, POLLOCK, LOUISIANA, AS OF DECEMBER 31, 1996 AND 1995, AND FOR THE YEARS 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 THE BOARD OF COMMISSIONERS OF GRANT PARISH FIRE PROTECTION DISTRICT #5. I HAVE NOT AUDITED OR REVIEWED THE ACCOMPANYING GENERAL PURPOSE FINANCIAL STATEMENTS AND THE COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.


ROY K. DERBONNE, JR.
CERTIFIED PUBLIC ACCOUNTANT

JUNE 30, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

GRANT PARISH FIRE PROTECTION DISTRICT No.
POLLOCK, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1988

	COMPARTMENTAL FUND TYPE	ACCOUNT GROUP
	GENERAL FUND	GENERAL FIXED ASSETS
ASSETS AND OTHER DEBITS		
CASH	\$ 3,504	\$ 0
INVESTMENT - SAVINGS	29,722	0
INVESTMENT - CERTIFICATE OF DEPOSIT	45,603	0
ACCOUNTS RECEIVABLE, NET	184,943	0
BUILDINGS	0	60,486
VEHICLES	0	264,250
EQUIPMENT	0	162,295
TOTAL ASSETS AND OTHER DEBITS	\$ 175,793	\$ 386,941
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 1,942	\$ 0
ACCRUED PAYROLL TAXES PAYABLE	423	0
OTHER CURRENT LIABILITIES	0	0
TOTAL LIABILITIES	1,465	0
FUND BALANCE		
INVESTMENT IN GENERAL FIXED ASSETS	0	384,741
FUND BALANCES		
RESERVED - RSI	100	0
RESERVED - TRUCK REPLACEMENT	42,232	0
TOTAL RESERVED	42,332	384,741
UNRESERVED:		
DEPRECIATION	131,806	0
TOTAL FUND BALANCE	174,138	0
TOTAL LIABILITIES AND FUND BALANCE	\$ 175,197	\$ 384,741

SEE ACCOUNTANT'S CERTIFICATION

THE ACCOUNTING NOTES AND FM

TOTALS
(MEMORANDUM ONLY)

1986	1985
\$ 1,535 23,722 45,637 104,953 49,609 164,759 362,295	\$ 1,664 3,835 41,766 59,771 69,486 142,809 347,231
\$ 572,546 <small>(MEMORANDUM ONLY)</small>	\$ 525,938 <small>(MEMORANDUM ONLY)</small>
\$ 1,042 413 0	\$ 1,208 894 0
2,459	2,102
394,749	394,915
300 42,222	300 41,800
42,522	42,100
131,816	132,036
571,817	523,841
\$ 572,546 <small>(MEMORANDUM ONLY)</small>	\$ 525,938 <small>(MEMORANDUM ONLY)</small>

NOTES ATTACHED.

INTERNAL PART OF THIS STATEMENT.

3. OBTAIN FROM MANAGEMENT A LISTING OF ALL EMPLOYEES PAID DURING THE PERIOD UNDER EXAMINATION.

MANAGEMENT PROVIDED ME 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 IN 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 IN AGREED-UPON PROCEDURE (3) APPEARED ON THE LIST PROVIDED BY MANAGEMENT IN AGREED-UPON PROCEDURE (2).

MIXING

5. OBTAIN A COPY OF THE LEGALLY ADOPTED BUDGET AND ALL AMENDMENTS.

MANAGEMENT PROVIDED ME WITH A COPY OF THE ORIGINAL AND AMENDED BUDGETS.

6. TRACE THE BUDGET ADOPTION AND AMENDMENTS TO THE MINUTE BOOK.

I TRACED THE ADOPTION OF THE ORIGINAL BUDGET TO THE MINUTE BOOK OF A MEETING HELD ON MARCH 13, 1990 WHICH INDICATED THAT BUDGET HAD BEEN ADOPTED BY THE COMMISSIONERS OF GRANT PARKING YEAR PROTECTION DISTRICT #1 BY A UNANIMOUS VOTE. THE BUDGET WAS APPROVED ONE TIME DURING THE YEAR ENDED DECEMBER 31, 1990. THE AMENDMENT SHIFTED EXPENDITURES BETWEEN LINE ITEMS.

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%.

I COMPARED THE REVENUES AND EXPENDITURES OF THE FINAL BUDGET TO ACTUAL REVENUES AND EXPENDITURES. ACTUAL REVENUES DID NOT EXCEED BUDGETED REVENUES BY MORE THAN 5%, HOWEVER, ACTUAL EXPENDITURES WERE 18.5% UNDER BUDGETED EXPENDITURES.

ACCOUNTING AND REPORTING

8. RANDOMLY SELECT 5 DISBURSEMENTS MADE DURING THE PERIOD UNDER EXAMINATION AND:

- (A) TRACE PAYMENTS TO REPORTING DOCUMENTATION AS TO PROPER AMOUNT AND PAYEE;

I EXAMINED SUPPORTING DOCUMENTATION FOR EACH OF THE SIX SELECTED DISBURSEMENTS AND FOUND THAT THE 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;

ALL SIX OF THE PAYMENTS WERE PROPERLY CODED TO THE CORRECT FUND AND GENERAL LEDGER ACCOUNT.

GRANT PARISH FIRE PROTECTION DISTRICT NO.
POLLOCK, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND
BALANCE - BUDGET (GAS BASIS) AND ACTUAL - GENERAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1988

GENERAL FUND

	BUDGET	ACTUAL	VARIANCE PROGRAM: (UNFAVOR.)
REVENUES			
DONATIONS	\$ 10,000	\$ 10,400	\$ (2,500)
AD VALOREM TAXES	80,000	80,500	4,000
AD VALOREM MOTORVEHICLE SHARING	11,000	11,700	800
STATE FORESTRY GRANT	0	677	677
INTEREST	3,000	3,100	100
24 INSURANCE REBATES	6,400	6,422	22
MISCELLANEOUS	0	2,000	2,000
TOTAL REVENUES	120,200	125,819	5,619
EXPENDITURES			
CURRENT			
GENERAL GOVERNMENT	20,000	10,660	2,130
PUBLIC SAFETY - FIRE DEPT.	72,500	50,800	13,600
CAPITAL OUTLAYS	42,350	30,870	3,480
TOTAL EXPENDITURES	135,850	92,330	10,300
RECESS OF REVENUES OVER (LIBER) EXPENDITURES	(15,650)	9,812	24,860
OTHER FINANCING SOURCES (USES)			
APPROPRIATION FROM REVENUE	20,000	0	20,000
FUND BALANCE, BEGINNING	0	164,000	0
FUND BALANCE, ENDING	\$ 4,550	\$ 174,330	\$ 44,800

SEE ACCOUNTANT'S COMPILATION LETTER ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

(C) AND, DETERMINE WHETHER PAYMENTS RECEIVED APPROVAL FROM PROPER AUTHORITIES.

INSPECTION OF DOCUMENTATION SUPPORTING EACH OF THE SIX SELECTED DISBURSEMENTS INDICATED APPROVALS FROM THE ACCOUNTANT AND THE CHAIRMAN OF THE BOARD OF COMMISSIONERS.

MEETINGS

9. EXAMINE EVIDENCE INDICATING THAT RECORDS FOR MEETINGS OCCURRING IN THE MINUTE BOOK WERE POSTED OR ADVERTISED AS REQUIRED BY LA-58 42:1 THROUGH 42:13 (THE OPEN MEETINGS LAW).

GRANT PARISH FIRE PROTECTION DISTRICT IS POSTS THE MINUTES OF THE PREVIOUS MONTH MEETING ON THE WALLS OF THE BOARD AT THE FIRE STATION IN POLLOCK, LOUISIANA, WHICH OPEN TO THE PUBLIC FIVE DAYS A WEEK FROM EIGHT A.M. TO FIVE P.M.

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 INSTRUMENTS.

I INSPECTED DEPOSITS OF ALL BANK DEPOSIT SLIPS FOR THE PERIOD UNDER EXAMINATION AND NOTED NO DEPOSITS WHICH APPEAR TO BE PROCEEDS OF BANK LOANS, BONDS, OR LIKE INSTRUMENTS.

PAYROLLS 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 GRANT PARISH FIRE PROTECTION DISTRICT IS FOR THE YEAR INDICATED NO APPROVAL FOR THE PAYMENTS NOTED. I ALSO INSPECTED PAYROLL RECORDS FOR THE YEAR AND NOTED NO INSTANCES WHICH WOULD INDICATE PAYMENTS TO EMPLOYEES WHICH WOULD CONSTITUTE BONUSES, ADVANCES, OR GIFTS.

I WAS NOT REQUESTED TO, AND DID NOT, FORMAN AN OPINION, THE OBJECTIVE OF WHICH WOULD BE THE EXPRESSION OF AN OPINION OF MANAGEMENT'S ACTIONS. 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 GRANT PARISH FIRE PROTECTION DISTRICT IS AND THE LEGISLATIVE ADDITOR, STATE OF LOUISIANA, AND SHOULD NOT BE USED BY THESE 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.


ROY D. JOHNSON, JR.
CERTIFIED PUBLIC ACCOUNTANT

JUNE 30, 1991

GRANT PARISH FIRE PROTECTION DISTRICT #5
BOSSCOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998
(CONTINUED)

- B. FUND ACCOUNTING (CONTINUED)
OF FUNDS OR ACCOUNT GROUPS, EACH OF WHICH IS CONSIDERED A SEPARATE ACCOUNTING ENTITY. THE OPERATIONS OF EACH FUND OR ACCOUNT GROUP ARE CHARACTERIZED BY PROVIDING A SEPARATE SET OF SELF-BALANCING ACCOUNTS WHICH INCLUDE ITS ASSETS, LIABILITIES, FUND BALANCE, REVENUES AND EXPENDITURES, OR EXPENSES, AS APPROPRIATE. THE FOLLOWING FUNDS AND GROUPS OF ACCOUNTS ARE USED BY GRANT PARISH FIRE PROTECTION DISTRICT #5.

GOVERNMENTAL FUND TYPES:

GENERAL FUND -

THE GENERAL FUND IS THE GENERAL OPERATING FUND OF THE DISTRICT. IT IS USED TO ACCOUNT FOR ALL FINANCIAL RESOURCES EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

- C. GENERAL FIXED ASSETS

ACCOUNT GROUP:

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. DONATED FIXED ASSETS ARE VALUED AT THEIR ESTIMATED FAIR VALUE ON THE DATE OF DONATION. NO DEPRECIATION IS RECORDED ON GENERAL FIXED ASSETS.

- D. BASIS OF ACCOUNTING

THE ACCOUNTING AND FINANCIAL REPORTING TREATMENT APPLIED TO A FUND IS DETERMINED BY ITS MEASUREMENT FOCUS. ALL GOVERNMENTAL FUNDS ARE ACCOUNTED FOR USING A CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS. 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.

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #5
POLLOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994
(CONTINUED)

- D. BASIS OF ACCOUNTING (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 SUSCEPTIBLE 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. THE GRANT PARISH FIRE PROTECTION DISTRICT #5, CONSIDERS PROPERTY TAXES AS AVAILABLE IF THEY ARE COLLECTED WITHIN 90 DAYS AFTER YEAR END. A ONE YEAR AVAILABILITY PERIOD IS USED FOR REVENUE RECOGNITION FOR ALL OTHER GOVERNMENTAL FUND REVENUES. EXPENDITURES ARE RECORDED WHEN THE RELATED FUND LIABILITY IS INCURRED. PRINCIPAL AND INTEREST ON GENERAL LONG-TERM DEBT ARE RECORDED AS FUND LIABILITIES WHEN DUE OR WHEN AMOUNTS HAVE BEEN ACCUMULATED IN THE DEBT SERVICE FUND FOR PAYMENTS TO BE MADE EARLY IN THE FOLLOWING YEAR.

E. BUDGETS

THE DISTRICT FOLLOWS THE FOLLOWING PROCEDURES IN ESTABLISHING THE BUDGETS WHICH REFLECT IN THE FINANCIAL STATEMENTS:

1. THE CHAIRMAN OF THE BOARD PREPARES THE BUDGET FOR THE ensuing year and presents same to the BOARD OF COMMISSIONERS AT THE REGULAR MONTHLY MEETING.
2. AFTER COMPLETION OF ALL ACTION NECESSARY TO FINALIZE THE BUDGET, THE BUDGET IS ADOPTED THROUGH PASSAGE OF A MOTION.
3. ALL BUDGETARY APPROPRIATIONS LAISE AT THE END OF THE CURRENT YEAR.

F. INVESTMENTS

INVESTMENTS OF THE DISTRICT ARE RECORDED AT COST.

G. BAD DEBTS

COLLECTIBLE PROPERTY TAX FOR AN EXPIRED YEAR ARE RECORDED AS BAD DEBTS THROUGH THE ESTABLISHMENT OF AN ALLOWANCE ACCOUNT AT THE TIME INFORMATION RECEIVED

(CONTINUED)

SHANT PARISH FIRE PROTECTION DISTRICT IS
POLLOCK, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996
(CONTINUED)

4. PAID DENTS (CONTINUED)

AVAILABLE WHICH WOULD INDICATE THE UNCOLLECTIBILITY OF THE RECEIVABLE.

5. COMPARATIVE DATA

COMPARATIVE TOTAL DATA FOR THE PRIOR YEAR HAVE BEEN PRESENTED IN THE ACCOMPANYING FINANCIAL STATEMENTS IN ORDER TO PROVIDE AN UNDERSTANDING OF CHANGES IN THE DISTRICT'S FINANCIAL POSITION AND OPERATIONS. HOWEVER, PRESENTATION OF PRIOR YEAR TOTALS BY FUND TYPE HAVE NOT BEEN PRESENTED IN EACH OF THE STATEMENTS SINCE THEIR OBTAINMENT WOULD BEAN THE STATEMENTS UNDELY COMPLEX AND DIFFICULT TO READ.

1. PROPERTY, PLANT & EQUIPMENT - GENERAL FUND ASSET ACCOUNT GROUP

FIXED ASSETS USED IN GOVERNMENTAL FUND TYPE OPERATIONS ARE ACCOUNTED FOR IN GENERAL FIXED ASSETS GROUP OF ACCOUNTS, RATHER THAN IN GOVERNMENTAL FUNDS. NO DEPRECIATION HAS BEEN PROVIDED ON SUCH ASSETS.

ALL FIXED ASSETS ARE VALUED AT HISTORICAL COST OR ESTIMATED HISTORICAL COST IF ACTUAL HISTORICAL COST IS NOT AVAILABLE. DONATED ASSETS ARE VALUED AT THEIR ESTIMATED FAIR VALUE ON THE DATE DONATED. REPAIRS AND MAINTENANCE ARE RECORDED AS EXPENSES; RENEWALS AND IMPROVEMENTS ARE CAPITALIZED.

2. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

TOTAL COLUMN ON THE COMBINED STATEMENTS - OVERVIEW IS CAPTIONED MEMORANDUM ONLY TO INDICATE THAT IT IS PRESENTED ONLY TO FACILITATE FINANCIAL ANALYSIS. DATA IN THESE COLUMNS DO NOT PRESENT FINANCIAL POSITION, RESULTS OF OPERATIONS, OR CHANGES IN FINANCIAL POSITION IN ACCORDANCE 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.

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #5
FOLLOON, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996
(CONTINUED)

NOTE D. CASH AND INVESTMENTS

AT YEAR END, THE CARRYING AMOUNT OF THE DISTRICT'S DEPOSITS WAS \$78,833 AND THE BANK BALANCE WAS \$71,833. THESE DEPOSITS WERE SECURED BY FDIC INSURANCE.

NOTE E. PROPERTY TAXES

THE GRANT PARISH SHERIFF'S DEPARTMENT AS AN AD-VALOREM TAX COLLECTOR COLLECTS PROPERTY TAX ON BEHALF OF THE DISTRICT ON ASSESSED VALUE OF PROPERTY WITHIN THE DISTRICT. THE TAXES ATTACH AS AN ENFORCEABLE LIEN ON PROPERTY AS OF JANUARY 1 EACH YEAR. FOR THE YEAR ENDED DECEMBER 31, 1996, TAXES OF 13.20 MILLS WERE LEVIED ON PROPERTY WITH ASSESSED VALUATION TOTALING \$1,728,429 AND WERE INCURRED AS FOLLOWS:

	HILLS
GENERAL OPERATIONS, MAINTENANCE AND CAPITAL OUTLAYS	13.20

TOTAL TAXES LEVIED WERE \$28,536. TAXES YET TO BE RECEIVED BY THE GRANT PARISH SHERIFF AT DECEMBER 31, 1996, WERE \$28,536.

NOTE F. BOARD COMPENSATION AND FEE DUES

COMPENSATION AND/OR FEE DUES PAID TO BOARD MEMBERS DURING THE YEAR ENDED DECEMBER 31, 1996 IS AS FOLLOWS:

TREASURER - LAURIE BLACKMAN \$3,550

NOTE G. LEASE COMMITMENTS

AT DECEMBER 31, 1996, THE DISTRICT HAD NO MATERIAL LEASE COMMITMENTS.

NOTE H. PENSION PLAN

THE DISTRICT HAS NO PENSION PLAN FOR ITS EMPLOYEES.

NOTE I. COMPENSATED AGENCIES

THE FIRE DISTRICT DOES NOT ALLOW COMPENSATED AGENCIES.

(CONTINUED)

GRANT PARISH FIRE PROTECTION DISTRICT #5
 WILCOX, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1986
 (CONTINUED)

NOTE 2. LITIGATION

THE GRANT PARISH FIRE PROTECTION DISTRICT #5, HAS NO CLAIMS PENDING AGAINST IT AT DECEMBER 31, 1986.

NOTE 3. CHANGES IN GENERAL FUND ASSETS

	<u>BLDG</u>	<u>VEHICLES</u>	<u>ROBIE</u>	<u>TOTAL</u>
GENERAL FUND ASSETS, BEGINNING OF YEAR	\$69,495	\$182,000	\$147,313	\$398,808
ADDITIONS:	0	33,760	15,084	48,844
DELETIONS:	0	0	0	0
GENERAL FUND ASSETS, ENDING OF YEAR	\$69,495	\$215,760	\$162,397	\$447,652

FINANCIAL STATEMENTS
OF INDIVIDUAL FIRMS
AND ACCOUNT GROUPS

GENERAL FUND

TO ACCOUNT FOR RESOURCES TRADITIONALLY ASSOCIATED WITH GOVERNMENTS
WHICH ARE NOT REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

GRANT PAROLE FIRE PROTECTION DISTRICT #5
 POLLOCK, LOUISIANA

CENTRAL FUND

COMPARATIVE BALANCE SHEET
 DECEMBER 31, 1996 AND 1995

	1996	1995
ASSETS		
ASSETS		
CASH		
INVESTMENT - SAVINGS	\$ 3,500	\$ 1,000
CERTIFICATE OF DEPOSIT	23,720	0,000
ACCOUNTS RECEIVABLE, NET	45,000	01,700
	104,980	99,700
TOTAL ASSETS	\$175,200	\$102,700
LIABILITIES AND FUND BALANCE		
LIABILITIES		
ACCOUNTS PAYABLE	\$ 3,000	\$ 1,200
ACCRUED PAYROLL TAXES PAYABLE	410	000
OTHER CURRENT LIABILITIES	0	0
TOTAL LIABILITIES	3,410	2,200
FUND BALANCE		
RESERVE - AFD	000	000
RESERVE - TRUCK REPLACEMENT	42,000	41,000
TOTAL RESERVE	42,000	42,000
UNRESERVED - INVESTMENT	133,000	120,000
TOTAL FUND BALANCE	134,300	144,000
TOTAL LIABILITIES AND FUND BALANCE	\$137,710	\$146,200

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GRANT PARISH FIRE PROTECTION DISTRICT No.
POLOGUE, LOUISIANA

GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GRANT BASIS)
YEAR ENDED DECEMBER 31, 1994 WITH COMPARATIVE ACTUAL
AMOUNTS FOR YEAR ENDED DECEMBER 31, 1993

1994

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFVW.)	1993 ACTUAL
GENERAL GOVERNMENT				
UTILITIES	\$ 3,500	\$ 3,303	\$ 197	\$ 2,998
TELEPHONE	1,500	1,099	401	1,028
OFFICE SUPPLIES	3,200	3,417	(217)	3,228
ADMINISTRATIVE COSTS	3,500	3,349	151	183
ADVERTISING	2,000	1,524	476	1,908
BOOKKEEPING & AUDIT	4,000	3,950	50	3,600
TOTAL GENERAL GOVERNMENT	\$ 17,700	\$ 16,643	\$ 928	\$ 12,900
PUBLIC SAFETY - FIRE DEPARTMENT				
MATERIALS & SUPPLIES	\$ 2,000	\$ 508	\$ 1,432	\$ 198
INSURANCE	6,500	8,205	215	2,700
REPAIRS & MAINTENANCE	15,000	14,354	646	13,471
GRASS	3,300	3,163	137	2,932
FIRE FIGHTER SUPPLIES	2,200	1,607	593	2,070
SALARIES	22,000	24,355	2,355	20,413
PAYROLL TAXES	3,500	3,201	299	3,000
MEMBER'S COMP. INSURANCE	4,500	2,900	1,600	4,000
TRAINING	3,000	3,013	(13)	3,118
LAND LEASE, BUDGET HODD & UNIFORMS	1,000	681	319	800
TOTAL PUBLIC SAFETY - FIRE DEPARTMENT	\$ 74,000	\$ 61,184	\$ 12,816	\$ 47,233
CAPITAL OUTLAY				
VEHICLES	\$ 22,750	\$ 22,750	\$ 0	\$ 0
SUBSTATIONS	0	0	0	0
EQUIPMENT	22,800	18,094	4,506	20,034
TOTAL CAPITAL OUTLAY	\$ 45,550	\$ 40,844	\$ 4,506	\$ 20,034
TOTALS	\$168,850	\$118,357	\$ 50,283	\$112,167

SEE ACCOUNTANT'S COMPILATION ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

GRANT PARISH FIRE PROTECTION DISTRICT #5
POLICE, 10013RAM

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998

GOVERNMENTAL FUND TYPE

GENERAL FUND

1998 1997

	1998	1997
REVENUES		
FEES/CHARGES	\$ 10,432	\$ 19,165
AD VALOREM TAXES	90,504	86,104
AD VALOREM REVENUE SHARING	11,107	11,205
STATE FORESTRY GRANT	677	500
INTEREST	3,200	4,241
SA INSURANCE RECEIPTS	6,422	6,400
MISCELLANEOUS	2,560	606
TOTAL REVENUES	125,502	137,221
EXPENDITURES		
CURRENT		
GENERAL GOVERNMENT	18,603	12,404
PUBLIC SAFETY - FIRE DEPARTMENT	58,869	67,252
CAPITAL OUTLAYS	39,876	31,453
TOTAL EXPENDITURES	117,348	111,109
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	8,154	15,708
FUND BALANCE, BEGINNING	144,928	144,104
FUND BALANCE, ENDING	\$ 153,082	\$ 144,928

SEE ACCOUNTANT'S CERTIFICATION LETTER ATTACHED.

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

Roy K. Derbonne, Jr.

Certified Public Accountant

1101-A Helton Avenue

Almondite, Louisiana 71511-6818

318-494-6716

Member

American Institute of

Certified Public Accountants

ACCOUNTANT'S ATTESTATION LETTER

MR. MARK MONROE, BOARD CHAIRMAN
GRANT PARISH FIRE PROTECTION DISTRICT
#5 AND THE BOARD OF COMMISSIONERS
POCLOCK, LOUISIANA

I HAVE PERFORMED THE PROCEDURES INCURRED IN THE LOUISIANA GOVERNMENT AUDIT GUIDE AND ENUMERATED BELOW, WHICH WERE ASKED TO BY THE MANAGEMENT OF GRANT PARISH FIRE PROTECTION DISTRICT #5 AND THE LEGISLATIVE BODIES, STATE OF LOUISIANA, SOLELY TO ASSIST THE USERS IN EVALUATING MANAGEMENT'S ASSERTIONS ABOUT GRANT PARISH FIRE PROTECTION DISTRICT #5'S COMPLIANCE WITH CERTAIN LAWS AND REGULATIONS DURING THE YEAR ENDED DECEMBER 31, 1996 INCLUDED IN THE ACCOMPANYING LOUISIANA ATTESTATION QUESTIONNAIRE. THIS ABOVE-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 PURPOSE FOR WHICH THIS REPORT HAS BEEN REQUESTED OR FOR ANY OTHER PURPOSES.

PUBLIC BID LAW

1. SELECT ALL EXPENDITURES MADE DURING THE YEAR FOR MATERIAL AND SUPPLIES EXCEEDING \$5,000, OR PUBLIC WORKS EXCEEDING \$20,000, AND DETERMINE WHETHER SUCH PURCHASES WERE MADE IN ACCORDANCE WITH LSA-RS 18:2211-2251 (THE PUBLIC BID LAW).

ONE EXPENDITURE WAS MADE DURING THE YEAR FOR A PUMPER TRUCK WHICH EXCEEDED \$5,000. I EXAMINED DOCUMENTATION WHICH INDICATED THIS EXPENDITURE HAD BEEN PROPERLY ADVERTISED AND ACCEPTED IN ACCORDANCE WITH THE PROVISIONS OF LSA-RS 18:2211-2251.

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 42:1101-1124 (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 ME WITH THE REQUIRED LIST INCLUDING THE NOTED INFORMATION.