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JUN 26 1988

Release Date _____

W. Kathleen Beard

CERTIFIED PUBLIC ACCOUNTANT

Fire Sub - District No. 1 of West Baton Rouge Parish
Annual Financial Statements
Year ended December 31, 1995

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GENERAL PURPOSE FINANCIAL STATEMENTS
Combined Statements Overview

File Sub - District No. 1 of West Basin Rouge Parish
 Combined Balance Sheet
 All Fund Types and Account Groups
 December 31, 1999

Exhibit A

	Governmental Fund Type Special Revenue	Account Group General Fund Assets	Totals	
			(Measurement)	(Object)
ASSETS				
Cash	\$58,088	\$0	\$58,088	\$137,348
Receivables - Intra-governmental - sales tax Equipment	7,428	0	7,428	7,219
	0	165,787	165,787	48,900
TOTAL ASSETS	\$65,515	\$165,787	\$231,302	\$193,467
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and accrued liabilities Due to Town of Abbe	\$3,176	\$0	\$3,176	\$1,229
	488	0	488	488
Total Liabilities (All General)	3,671	0	3,671	1,717
Fund Equity:				
Investments in General Fund Assets	0	165,787	165,787	48,982
Fund balance - consumed	\$1,844	0	\$1,844	140,325
Total Fund Equity	\$1,844	165,787	257,611	192,127
TOTAL LIABILITIES AND FUND EQUITY	\$55,515	\$165,787	\$221,302	\$190,861

The accompanying notes to the financial statements are an integral part of this statement.

Fire Sub - District No. 1 of West Baton Rouge Parish
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balance - All Governmental Fund Types
 Year ended December 31, 1995

Exhibit B

	Special Revenues	Totals Memorandum Entry	
		1995	1996
REVENUES:			
Intergovernmental:			
Parish -			
Sales tax	\$87,445	\$87,445	\$87,832
2.5 Fire insurance rebate	4,060	4,060	3,640
Income tax	3,835	3,835	3,973
Permitry grant	0	0	0
	\$95,340	\$95,340	\$95,445
Total revenues			
EXPENDITURES:			
Current -			
Public safety -			
Fire	35,856	35,856	34,531
Capital outlay	116,865	116,865	23,080
	\$156,721	\$156,721	\$57,611
Total expenditures			
Excess Revenues Over (Under) Expenditures	(\$61,381)	(\$61,381)	\$37,834
BEGINNING FUND BALANCE	143,225	143,225	105,374
ENDING FUND BALANCE	\$91,844	\$91,844	\$143,225

The accompanying notes to the financial statements are an integral part of this statement.

Plan Sub - District No. 1 of West River Range Parish
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget (GAAP Basis) and Actual
 Special Revenue Fund Type
 Year ended December 31, 1985

Exhibit C

	Special Revenue Fund		Totals (Miscellaneous Only)	
	Budget	Actual (Unencumbered)	Budget	Actual (Unencumbered)
REVENUE:				
Intergovernmental:				
Parish -				
Sales tax	500,000	507,645	500,000	507,443
2 1/2 % Fire Insurance Rebate	4,000	3,829	4,000	3,835
Interest income	3,000	4,000	3,000	4,000
Forestry grant	0	0	0	0
Total revenue:	507,000	515,474	507,000	515,278
EXPENDITURES:				
Current -				
Public safety -				
Fire	28,600	29,806	28,600	29,806
Capital outlay	117,000	116,865	117,000	116,865
Total expenditures	145,600	146,671	145,600	146,671
Excess Revenues Over (Under) Expenditures	(58,600)	(51,201)	(58,600)	(51,381)
BEGINNING FUND BALANCE	143,225	143,225	143,225	143,225
ENDING FUND BALANCE	84,625	92,024	84,625	91,844

The accompanying notes to the financial statements are an integral part of this statement.

Fire Sub - District No. 1 of West Baton Rouge Parish
Notes to the Financial Statements
December 31, 1995

Introduction

The Fire Sub - District No. 1 of West Baton Rouge Parish was established by the parish governing authority, under the provisions of Louisiana Revised Statute 40:1506. The "Sub - District" was created to do and perform all acts necessary and proper for the purpose of providing fire protection services within the Acclis sub - district. The Sub - District is governed by a chief executive officer and a board of commissioners, in accordance with Louisiana Revised Statute 40:1905. The members of the governing body serve without pay.

I. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of Fire Sub - District No. 1 of West Baton Rouge Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June of 1990, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepting accounting principles for state and local governments.

B. Financial Reporting Entity

GASB Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity. 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 the ability of the reporting entity to impose its will on that organization's governing body, and/or the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the reporting entity; (2) organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity; and (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.

For financial reporting purposes, in conformance with GASB Statement No. 14, the Fire Sub - District No. 1 of West Baton Rouge Parish includes all funds, account groups, and activities that are controlled by, or dependent on, the Sub - District's executive and legislative branches (the chief executive officer and board of commissioners). The accompanying financial statements present only information on the funds maintained by the District and do not present information on any other governmental entity.

Fire Sub - District No. 1 of West Baton Rouge Parish
Notes to the Financial Statements
December 31, 1998

I. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting.

The accounts of Fire Sub - District No. 1 of West Baton Rouge Parish are organized on the basis of funds and 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 assets, liabilities, fund equity, revenues and expenses or expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are utilized by the Sub - District:

Governmental Funds Types:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

General Fixed Assets:

The General Fixed Asset Account Group is used to account for the fixed assets used in governmental fund type operations.

D. Basis of Accounting.

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, or soon enough thereafter to be used to pay liabilities of the current period. The Sub - District considers taxes receivable when in the hands of the intermediary collecting governments and are recognized as revenues at this time. Expenditures are recorded when the related fund liability is incurred.

Fire Sub - District No. 1 of West Basin Rouge Parish
Notes to the Financial Statements
December 31, 1995

1. Summary of Significant Accounting Policies (Continued)

E. Budget and Budgetary Accounting

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

1. The Executive in charge prepares a proposed budget and submits same to the Board of Commissioners prior to the beginning of each year.
2. The budget is adopted through passage of a resolution at the first board meeting of each fiscal year.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. Budgets for the Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board of Commissioners.
5. Expenditures may exceed budgeted amounts providing funds are available and subsequent to the board's approval.
6. Formal budgetary integration is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. All budgetary appropriations lapse at the end of each fiscal year.

F. Encumbrances

Encumbrance accounting is not employed by the Sub - District.

G. Fixed Assets

The accounting and reporting treatment applied to fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. 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.

Fire Sub - District No. 1 of West Union Inaug Parish
 Notes to the Financial Statements
 December 31, 1995

1. Summary of Significant Accounting Policies (Continued)

II. Compensated Absences

Employees of the District work part - time, and therefore, the District does not have a formal leave policy.

I. Total Columns on Statements

Total columns on the statements are captioned Memorandum 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. Interfund eliminations have not been made in the aggregation of this data.

2. Cash and Investments

Cash -

At December 31, 1995 the carrying amount of the Sub - District's deposits (cash) was \$88,058 and the bank balance was \$88,118. Of the bank balance, \$83,456 was covered by federal depository insurance, and \$4,662 was covered by Securities Investor Protection Corporation (SIPC).

Investments -

At year end the Sub - District held no investments.

3. Changes in General Fixed Assets

A summary of the general fixed asset group is as follows:

	Balance January 1, 1995	Additions	Deletions	Balance December 31, 1995
Equipment -				
Fire fighting	\$ 41,318	\$ 28,125	\$ 0	\$ 69,443
Office	6,578	0	0	6,578
Vehicles	0	88,640	0	88,640
	<u>\$ 47,896</u>	<u>\$ 116,765</u>	<u>\$ 0</u>	<u>\$ 164,701</u>

Fire Sub - District No. 1 of West Baton Rouge Parish
Notes to the Financial Statements
December 31, 1995

4. Sales Tax Revenues

Sales tax revenues are collected by the West Baton Rouge Parish Sales Tax Department for the West Baton Rouge Fire Protection District No. 1 (the District). The Fire Sub - District No. 1 of West Baton Rouge Parish participates with other sub - districts in the District sales tax revenues, receiving 9.2% of the District's distributable portion. Sales tax revenues comprise 93% of total revenue received by the Sub - District in 1995.

5. Agreement with the Town of Abbeville

The Fire Sub - District entered into a local services agreement with the Town of Abbeville in January 1992 to provide fire protection within the Town. Under the terms of the agreement, the Town has agreed to do the following:

- 1) Lease all vehicles, equipment, and supplies belonging to the Town and for the use of the Abbeville Volunteer Fire Department to the Sub - District, provided that the Sub - District shall bear the cost of insurance coverage on all vehicles, equipment and supplies, said coverage to be approved by the Town with certificates of such insurance to be presented.
- 2) Permit the Sub - District to use the Town's existing fire stations and Old Town Hall during the term of the agreement, provided that the Sub - District shall provide insurance coverage thereon at least equal to the amount which the Town has in force on the date of the agreement and further provided that the Town is listed as an additional insured on the policy. However, insurance costs on St. Station #2 shall be fifty (50%) percent to Town and fifty (50%) percent to Sub District.

6. Related Party Transactions

The District entered into a lease agreement with the Town of Abbeville for the lease of one 1995 Ford Truck. The only consideration is for the Town to carry the truck on the Town's fleet policy. The District is responsible for all costs related to the truck, including payment of the insurance premium.

SUPPLEMENTARY INFORMATION

Fire Job - District No. 3 of West Haven Township
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (GAAP Basis) and Actual - Special Revenue Fund
 Year ended December 31, 1995

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Item processed:			
Funds -			
Sales tax	\$90,000	\$91,415	\$1,415
2% Fire Insurance Subsidy	4,000	4,300	0
Interest Income	3,000	3,335	335
Total revenues	<u>97,000</u>	<u>100,050</u>	<u>3,050</u>
EXPENDITURES:			
Current -			
Public safety - Fire			
Salaries	1,400	2,400	0
Gas and oil	900	700	199
Fuel	1,000	700	299
Legal	1,200	1,200	0
Accounting	750	700	45
Official journal	2,500	1,155	132
Insurance	3,500	3,704	(204)
Utilities	800	1,000	(195)
Telephone	500	625	(70)
Office supplies	300	0	300
Dues and subscriptions	200	0	200
Repairs on buildings	1,800	154	1,646
Repairs on equipment	4,800	1,271	2,529
Hydrants and lines	0	6,200	(6,200)
Tools and supplies	4,000	1,015	2,985
Fire and supplies	1,000	444	556
Utilities	2,000	804	1,196
Inventory print	0	0	0
Public radio repairs	100	54	46
Miscellaneous	2,500	3,613	(2,113)
Military tax or grant	50	10	15
DAM Tax repairs	150	140	10
Training	1,800	1,793	7
Total Current expenditures	<u>38,000</u>	<u>39,876</u>	<u>(1,876)</u>
Capital outlay	<u>117,000</u>	<u>136,800</u>	<u>19,800</u>
Total expenditures	<u>155,000</u>	<u>176,676</u>	<u>(21,676)</u>
Excess Revenues Over (Under) Expenditures	<u>(58,000)</u>	<u>(76,626)</u>	<u>\$1,376</u>
BEGINNING FUND BALANCE	<u>141,215</u>	<u>149,233</u>	<u>0</u>
ENDING FUND BALANCE	<u>83,215</u>	<u>72,607</u>	<u>\$1,158</u>

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To Mr. Carroll P. Bourgoin, Executive in Charge
and Members of the Board of Commissioners
Five Sub-District No. 1 of West Baton Rouge Parish

I have audited the general purpose financial statements of the Five Sub-District No. 1 of West Baton Rouge Parish, as of and for the year ended December 31, 1985, and have issued my report thereon dated May 31, 1986.

I have conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Five Sub-District No. 1 of West Baton Rouge Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgment by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become obsolete because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of the Five Sub-District No. 1 of West Baton Rouge Parish, for the year ended December 31, 1985, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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



W. Kathleen Beard
Certified Public Accountant
May 31, 1996

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To Mr. Carroll P. Bourgeois, Executive in Charge
and Members of the Board of Commissioners
Fire Sub-District No. 1 of West Basin Rouge Parish

I have audited the general purpose financial statements of the Fire Sub-District No. 1 of West Basin Rouge Parish as of and for the year ended December 31, 1995, and have issued my report thereon dated May 31, 1996.

I conducted my audit in accordance with generally accepted auditing standards, and *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Fire Sub-District No. 1 of West Basin Rouge Parish, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

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



W. Kathleen Beard
Certified Public Accountant
May 31, 1996