

## Webster Parish Fire Protection District #1

### Notes To Financial Statements

December 31, 1996

1. The Webster Parish Fire Protection District #1 was created by resolution of the Webster Parish Police Jury in August 1988. The Webster Parish Police Jury served as the governing authority for the District until May, 1983. In May 1987, the Claiborne Parish Police Jury created the Evergreen Fire Protection District in Claiborne Parish. At that time, the Webster Parish Police Jury passed a new resolution to coincide with the Claiborne Parish resolution. A Board of Commissioners was established consisting of two commissioners appointed by each police jury and a fifth commissioner appointed by those four. The fifth commissioner also serves as chairman of the board.

The Evergreen Volunteer Fire Department was established as a not-for-profit corporation in January 1987.

In May 1987, the Webster Parish Fire Protection District #1 entered into an agreement with the Evergreen Volunteer Fire Department. The Department agreed to provide fire protection for the District in consideration of all of the ad valorem taxes collected by the District. The agreement is for an indefinite time, cancellable by either party on six months' notice.

The significant accounting policies followed by the Webster Parish Fire Protection District #1 in preparation of the accompanying financial statements are set forth below:

- A. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #1. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability occurs.
- B. Expenditures - Expenditures are approved to be paid by the Board at the board meetings.
- C. Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
- D. Budgets and budgetary accounting - The District follows these procedures in establishing the budgetary data reflected in these financial statements: (1) The Chairman of the Board prepares a budget and submits to the Board of Commissioners, (2) The budget is adopted through passage of a resolution by the Board of Commissioners, (3) All budgetary appropriations lapse at the end of each fiscal year.

Windsor Parish Fire Protection District #1  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balance Budget (Funds Basis) and Actual  
 For the Year Ended December 31, 2009 and 2008

	2008		2009		Variance Favorable (Unfavorable)
	Budget	Actual or Budgetary Basis	Budget	Actual or Budgetary Basis	
<b>Revenues:</b>					
Ad valorem taxes	\$ 25,000	25,111	26,000	25,159	841
Interest	-	49	-	46	36
Total Revenues	<u>25,000</u>	<u>25,161</u>	<u>26,000</u>	<u>25,205</u>	<u>1,584</u>
<b>Expenditures:</b>					
Fire Protection-Expenditures Volunteer Fire Dept.	21,000	21,000	19,500	21,590	(4,090)
Delin Services	-	-	5,000	5,000	-
Principal Refinement	-	-	500	523	173
Total Expenditures	<u>21,000</u>	<u>21,000</u>	<u>25,000</u>	<u>27,113</u>	<u>(6,113)</u>
Excess (Deficiency) of revenues over expenditures	-	41	-	(208)	(208)
Fund Balance beginning	-	-	-	-	-
Fund Balance ending	-	<u>41</u>	-	<u>(208)</u>	<u>(249)</u>

**Volunteer Parish Fire Protection District #1**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balance- All Governmental Fund Types**  
**For the Years Ended December 31, 1996 and 1995**

	1996	1995
<b>Revenues:</b>		
Ad valorem taxes	\$ 23,111	23,568
Interest	40	36
<b>Total revenues</b>	<b>23,151</b>	<b>23,604</b>
<b>Expenditures:</b>		
Fire protection- Emergency Volunteer Fire Dept.	24,324	23,518
Debt Service		
Principal retirement	-	3,000
Interest	-	322
<b>Total expenditures</b>	<b>24,324</b>	<b>26,840</b>
<b>Excess of revenues over expenditures</b>	<b>(1,183)</b>	<b>(3,236)</b>
<b>Fund balance, beginning</b>	<b>1,938</b>	<b>5,216</b>
<b>Fund balance, ending</b>	<b>\$ 762</b>	<b>1,980</b>

See accountant's compilation report.

Wolfebar Parish Fire Protection District #1  
 Combined Balance Sheet - All Fund Types  
 December 31, 1996

	<u>Governmental Fund Type</u>	<u>Totals</u>
	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 787	787
<b>Total Assets</b>	<u>\$ 787</u>	<u>787</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities	\$ -	-
Fund Equity: Fund Balance	787	787
<b>Total Liabilities and Fund Balance</b>	<u>\$ 787</u>	<u>\$ 787</u>

See accountants' compilation report.

**JAMESON, WISE & MARTIN**

A PROFESSIONAL ACCOUNTING CORPORATION

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MONROE, LOUISIANA 70001-0667  
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MEMBER IMA  
Member State CPA

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MEMBER  
MEMBER SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER IMA  
MEMBER STATE CPA  
MEMBER NATIONAL TREASURERS

**ACCOUNTANTS' COMPILATION REPORT**

The Board of Commissioners  
Webster Parish Fire Protection District #1  
Evangeline, Louisiana

We have compiled the accompanying combined balance sheet and statement of revenues, expenditures and changes in fund balance, actual-to-budget, of the Webster Parish Fire Protection District #1 as of December 31, 1996 and for the two years 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Jameson, Wise & Martin*

Monroe, Louisiana  
May 8, 1997

WEBSTER PARISH FIRE DISTRICT #1  
Evangeline, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(B)(1)(b)(6).

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AFFIDAVIT

Personally came and appeared before the undersigned authority, Earl Brothie, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Webster Parish Fire District #1 as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, \_\_\_\_\_, who, duly sworn, deposes and says that the Webster Parish Fire District #1 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
Signature

Sworn to and subscribed before me, this \_\_\_ day of \_\_\_, 19\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

Office \_\_\_\_\_

Address 8101 Dwyer Road Minden, LA 71055  
Telephone No. 118-377-3214

WEBSTER PARISH FIRE DISTRICT #1  
• Evergreen, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:504 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(C)(1)(a)(ii).

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AFFIDAVIT

Personally came and appeared before the undersigned authority, Earl M. Prichard, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Webster Parish Fire District #1 as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Earl M. Prichard, who, duly sworn, deposes and says that the Webster Parish Fire District #1 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Earl M. Prichard  
Signature

Sworn to and subscribed before me, this 20th day of May, 1997

Suzanne D. Harville  
NOTARY PUBLIC

Office \_\_\_\_\_

Address: 8101 Dandberg Road, Minden, LA, 71055  
Telephone No. 337-775-1314 \_\_\_\_\_

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WEBSTER FIRE PROTECTION DISTRICT #1  
ANNUAL 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 council, or committee, 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.

Release Date 5-21-98



## 2. Ad Valorem Taxes

The District has a levy of 10 mill of ad valorem tax. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The authorization to levy the tax in that portion of the district (lying in Webster Parish) began in 2003; the Calcasieu Parish tax began in 1998.

## 4. Prepaid Fire Protection Fees

Proceeds of the note payable to Peoples Bank and Trust were used by the Evergreen Volunteer Fire Department, Inc. for the construction of buildings, purchase of equipment, and operation of the Department. The transfer of these funds to the Fire Department has been accounted for as prepaid fire protection fees. Under the agreement discussed in Note 1, the Department is to receive all of the taxes collected by the District. However, a portion of these taxes collected is used to service District debt.

## 4. Memorandum Totals

The total columns in the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

5. Cash in Rally accrued as of December 31, 1996. The bank balance at December 31, 1996 was \$567.

## 6. Related Parties

The Webster Parish Fire District #1 has a working relationship with the Evergreen Volunteer Fire Department. The Fire District collects the ad valorem taxes and transfers the money as needed to the Fire Department which maintains fire protection services in the area.