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HEFLIN FIRE PROTECTION DISTRICT NO. 12

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 MAR 29 2000

HEFLIN FIRE PROTECTION DISTRICT NO. 12  
WEBSTER PARISH POLICE JURY  
Heflin, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

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(1)(1)(c)(i).

\*\*\*\*\*

Personally came appeared before the undersigned authority, Joseph R. Beatty (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Heflin Fire Protection District No. 12 (entity name) as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Joseph R. Beatty, (name), who, duly sworn, deposes and says that Heflin Fire Protection District No. 12 (entity name) received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1999, and accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

  
\_\_\_\_\_  
Signature

Sworn to and subscribed before me this 24<sup>th</sup> day of March, 2000.

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

\*\*\*\*\*

Officer Name            Joseph R. Beatty  
Title                      Chairman  
Address                   128 Aubrey Beatty Rd  
                                 Heflin, LA 71039  
Telephone No.          (318) 377-9025

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WM. PEARCE JAMIESON, C.P.A. (1991)

MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Heflin Fire Protection District No. 12  
Heflin, Louisiana

We have compiled the component unit financial statements of the Heflin Fire Protection District No. 12 as of December 31, 1999 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Minden, Louisiana  
March 22, 2000

HEFLIN FIRE PROTECTION DISTRICT NO. 12  
 WEBSTER PARISH POLICE JURY  
 Heflin, Louisiana

Combined Balance Sheet - All Fund Types  
 December 31, 1999

	<u>Governmental Fund Type Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,105	<u>2,105</u>
Total Assets	<u>\$ 2,105</u>	<u>2,105</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities	\$ -	<u>-</u>
Fund Equity:		
Fund Balance	<u>2,105</u>	<u>2,105</u>
Total Liabilities and Fund Balance	<u>\$ 2,105</u>	<u>2,105</u>

See accompanying notes and accountants' compilation report.

HEFLIN FIRE PROTECTION DISTRICT NO. 12  
 WEBSTER PARISH POLICE JURY  
 Heflin, Louisiana

Statement of Revenues, Expenditures and Changes  
 in Fund Balance- All Governmental Fund Types  
 For the Year Ended December 31, 1999

	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
Revenues:		
Ad valorem taxes	\$ 34,834	34,834
Interest	492	492
Total revenue	<u>35,326</u>	<u>35,326</u>
Expenditures:		
Fire protection- Heflin Volunteer Fire Dept.	31,634	31,634
Legal	336	336
Office	14	14
Tax assessor fees	1,237	1,237
Total expenditures	<u>33,221</u>	<u>33,221</u>
Excess (deficiency) of revenues over expenditures	2,105	2,105
Fund balance, beginning	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 2,105</u>	<u>2,105</u>

See accompanying notes and accountants' compilation report.

## Heflin Fire Protection District No. 12

### Notes To Financial Statements December 31, 1999

1. The Heflin Fire Protection District No. 12 was created by resolution of the Webster Parish Police Jury in May, 1998. The District began collecting ad valorem taxes in January, 1999. The District board of commissioners consists of five members. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Village of Heflin and the fifth member is appointed by the other four members and is the chairman of the District. The members of the board of commissioners receive no compensation.

The Heflin Fire Protection District No. 12 includes the Village of Heflin, and all the area of South Webster Parish not covered by the Sibley Fire Department or Dubberly Fire Protection District #4.

In June, 1998, the Heflin Fire Protection District No. 12 entered into an agreement with the Heflin Volunteer Fire Department, Inc. The Department agreed to provide fire protection for the District in consideration of all of the ad valorem taxes collected by the District.

The significant accounting policies followed by the Heflin Fire Protection District No. 12 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 Heflin Fire Protection District No. 12. 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.

## Heflin Fire Protection District No. 12

### Notes To Financial Statements December 31, 1999

#### 2. Ad Valorem Taxes

The District has a levy of a 15 mill 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 taxes are generally collected in December of the current year and January and February of the ensuing year.

#### 3. 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.

#### 4. Cash

Cash is fully secured as of December 31, 1999. The bank balance at December 31, 1999 was \$ 2,105.

#### 5. Related Parties

The Heflin Fire Protection District No. 12 has a working relationship with the Heflin Volunteer Fire Department, Inc. 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.