

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

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December 31, 1995

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208 Church Street
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INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Commissioners
Webster Parish Fire Protection District No. 6
Cullen, Louisiana

We have audited the accompanying general purpose financial statements of Webster Parish Fire Protection District No. 6, a component unit of the Webster Parish Police Jury, as of December 31, 1993 and 1994, and for the two years then ended. These general purpose financial statements are the responsibility of the Fire District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Webster Parish Fire Protection District No. 6, as of December 31, 1993 and 1994, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 25, 1998 on our consideration of Webster Parish Fire Protection District No. 6 internal control structure and a report dated June 25, 1998 on its compliance with laws and regulations.


Certified Public Accountants

June 25, 1998

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2008

	Governmental Fund	Account Group	Totals	
			December 31, 2008	December 31, 2008
Assets and Other Debits				
Cash	170		170	68,437
Investments	30,860		30,860	
Accounts receivable:				
All various taxes - net	87,759		87,759	96,347
Fire and removal fees	819		819	819
Fixed assets		345,852	345,852	352,872
Total assets and other debits	119,808	345,852	465,660	517,465
Liabilities, Equity and Other Credits				
Liabilities				
Accounts payable	5,720		5,720	5,147
Total liabilities	5,720		5,720	5,147
Equity and other credits:				
Investment in general fund assets		345,852	345,852	361,877
Fund balance:				
Unassigned/undesignated	115,881		115,881	155,178
Total equity and other credits	115,881	345,852	461,733	517,055
Total liabilities, equity and other credits	119,808	345,852	465,660	517,262

See accompanying notes to financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Statement of Revenues, Expenditures and Changes in Fund Balance -
Governmental Fund Type
For the Year Ended December 31, 1985 and 1984

	Governmental Fund Type Statement	
	1985	1984
Revenues:		
Ad valorem taxes	88,176	92,247
Fire insurance premium rebates	8,019	4,884
Intergovernmental revenues:		
Webster Parish Police Jury	768	760
United States Department of Agriculture	807	
Fund sales	-	78
Donations		9,226
Interest income	2,186	2,294
Total revenues	99,076	100,526
Expenditures:		
Current:		
General government	48,576	48,184
Capital outlay:		
Current expenditures	83,876	85,822
Debt Service:		
Principal retirement		88,688
Interest		9,812
Total expenditures	132,452	138,882
Excess (deficiency) of revenues over (under) expenditures	(33,376)	(37,882)
Fund balance at beginning of year	150,177	187,859
Fund balance at end of year	116,801	150,172

See accompanying notes to financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (BAP Basis) and Actual - General Fund
For the Year Ended December 31, 2005

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable Unfavorable</u>
Revenues:			
Ad valorem taxes	85,000	86,170	1,170
Fire insurance premium rebate	4,000	6,218	1,718
Intergovernmental revenues:			
Webster Parish Police Jury	700	700	
United States Department of Agriculture		807	807
Fund fees			
Donations			
Interest	<u>2,000</u>	<u>2,308</u>	<u>188</u>
Total revenues	<u>91,000</u>	<u>95,873</u>	<u>4,873</u>
Expenditures:			
Current:			
General government	86,166	86,276	(110)
Capital outlay			
Current expenditures	70,000	85,875	(15,875)
Debt service:			
Principal retirement			
Interest and fiscal charges			
Total expenditures	<u>156,166</u>	<u>172,151</u>	<u>(16,985)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,090)</u>	<u>(16,278)</u>	<u>(5,188)</u>
Fund balance at beginning of year	<u>150,172</u>	<u>150,172</u>	
Fund balance at end of year	<u>139,082</u>	<u>133,894</u>	<u>(5,188)</u>

See accompanying notes to financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund
For the Year Ended December 31, 1994

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	78,000	87,247	(9,247)
Fire insurance premiums rebates	4,000	4,504	504
Intergovernmental revenues:			
Webster Parish Police Jury	700	700	
United States Department of Agriculture			
Fund raiser		70	70
Donations		3,200	3,200
Interest	2,800	2,286	514
Total revenues	<u>87,500</u>	<u>100,027</u>	<u>12,527</u>
Expenditures:			
Current:			
General government	10,000	48,184	(38,184)
Capital outlay			
Current expenditures	10,000	20,000	(10,000)
Debt Service:			
Principal retirement	20,000	68,000	(48,000)
Interest		8,000	8,000
Total expenditures	<u>40,000</u>	<u>146,184</u>	<u>106,184</u>
Excess (deficiency) of revenues over (under) expenditures	51,500	(47,487)	(96,987)
Fund balance at beginning of year	<u>187,000</u>	<u>187,000</u>	
Fund balance at end of year	<u>135,500</u>	<u>139,513</u>	<u>4,013</u>

See accompanying notes to financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements
December 31, 1995 and 1994

The Webster Parish Fire Protection District No. 6 (the District) was created by the Webster Parish Police Jury by resolution on July 25, 1906, as provided under Louisiana Revised Statutes 40:1485 through 40:1491. The District is governed by a Board of Commissioners; two members appointed by the Webster Parish Police Jury, two members appointed by the Mayor and Board of Aldermen of the Town of Cullen, Louisiana, and one member appointed by the other four members. The purpose of the District is to provide fire protective and emergency services to residents of the District.

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements of Webster Parish Fire Protection District No. 6 have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity. These financial statements include all funds and account groups over which the District exercises control, authority, management, influence or accountability. Control by or influence over the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of the governing body, and general oversight responsibility.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster 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. The criteria includes:

1. Appointing a voting majority of an organization's governing body,
2. The ability of the police jury to impose its will on that organization, and
3. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

Because the police jury meets the above criteria, the District was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The accompanying general purpose financial statements present information only on the fund and account group 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.

(Continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements
December 31, 1995 and 1994

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting. The District uses a fund (General Fund) and account groups to report on its financial position and the results of its operations. The operations of the fund is accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The account groups, on the other hand, are financial reporting devices designed to provide accountability for certain assets that are not recorded in the fund because they do not directly affect net expendable available financial resources and to provide accountability for long-term liabilities to be financed from the general fund. The fund (General Fund) is classified as a governmental fund. Governmental funds account for the 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 and all operating activities.

Fixed Assets and Long-term Liabilities. The accounting and reporting treatment applied to the fixed assets and long-term debt associated with a fund are determined by its measurement focus. All governmental funds 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 organizations (general fixed assets) 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 general fixed assets.

All fixed assets are stated at historical cost, or estimated cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

Long-term debt, such as the District's capital lease, is recognized as a liability of a governmental fund only when due. The remaining portion is reported in the general long-term debt account group.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Basis of Accounting. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is 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.

The modified accrual basis of accounting is used by the General Fund. 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. Expenditures are recorded when the related fund liability is incurred.

(Continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements
December 31, 1995 and 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Use of Estimates. The preparation of financial statements generally requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Budgets. A budget for each year is prepared by the district chairman and treasurer and approved by the Board of Commissioners each year during the Board's first regular meeting of the year. The proposed budget is prepared on the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Board of Commissioners. The Board exercises all authority to make changes to the budgets. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The budget was amended in 1995.

Compensated Absence and Pension Plan. The District only has no employees; therefore, it does not contribute to a pension plan and does not have a formal vacation or sick leave policy.

Bad Debts. Uncollectible amounts due for ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The difference between this method and the establishment of an allowance account would not be material to the financial statements.

An allowance for doubtful accounts has been established for ad valorem taxes which are estimated by management to be uncollectible. The allowance is \$-0- at December 31, 1994 and \$452.80 at December 31, 1995.

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. 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.

2. CASH AND INVESTMENTS:

The carrying amount of the District's cash deposits total \$173, and the bank balance was \$187 at December 31, 1995. The deposits are in an interest bearing demand deposit account.

Investments held by the District consist of certificates of deposits with maturities in excess of one (1) year. These certificates of deposits total \$50,000 as of December 31, 1995.

Under state law, the deposits and the certificates of deposit must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. The District has total deposits of \$71,177 at December 31, 1995, which are fully secured from risk by federal deposit insurance.

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WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements
December 31, 1985 and 1984

3. LERIED TAXES:

In a special election on November 18, 1980, the voters of the District approved a levy of up to ten mills annually on property within the district for a period of ten years, beginning with the year 1980, for the purpose of acquiring, constructing, improving, maintaining and operating fire protection facilities and equipment.

Property taxes attach as an enforceable lien on property as of January 1, of each year. Ad valorem taxes are recorded as receivables and revenue in the year assessed to the extent. Paid revenues are collected within 90 months after year end. Ad valorem taxes receivable at December 31, 1985, are \$68,174.

4. CHANGES IN GENERAL FIXED ASSETS:

The changes in general fixed assets are as follows:

	Balance January 1, 1984		Balance December 31, 1984		Balance December 31, 1985	
		<u>Additions</u>		<u>Additions</u>		<u>Additions</u>
Buildings	29,230		29,230	8,721	37,951	
Equipment	31,880	20,820	52,700	20,274	72,974	
Vehicles	178,058	2,808	179,866	58,080	237,946	
	<u>239,168</u>	<u>23,628</u>	<u>263,796</u>	<u>86,975</u>	<u>350,771</u>	

During 1984, a 1988 van was donated to the District. The vehicle has been recorded in these financial statements at the estimated fair value of \$3,000.

5. PER DIEM PAID TO BOARD MEMBERS AND RELATED PARTY TRANSACTIONS:

Webster Parish Fire Protection District No. 6 has a 5 member voluntary board. The board members were paid a per diem and the board members and treasurer were reimbursed for out of pocket expenses and as volunteer firemen as follows:

	1985			1984		
	<u>Commissions Paid</u>	<u>Reimbursed Expenses</u>	<u>Fire Costs</u>	<u>Reimbursed Expenses</u>	<u>Fire Costs</u>	
B. T. Powell	500	40	511	500	500	
Bernard Canterbury	500			500		
Louis Heaton	500			180		
Walter Dabbady	500			300		
Bobby Washington	500		38	100	80	
Harold Wells, Treasurer			187		140	
	<u>2,500</u>	<u>40</u>	<u>736</u>	<u>1,580</u>	<u>720</u>	

(Continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements
December 31, 1995 and 1994

6. LEASES:

The District records items under capital leases as assets and obligations in the accompanying financial statements. During 1993, the District entered into a capital lease for a new fire truck. The principal amount remaining on the lease is the amount of \$98,888 plus interest of \$8,812 now paid in full during 1994.

The District entered into an operating lease effective May 1, 1993, with the Town of Calion, Louisiana for office space and rental of a fire station. The annual rental payment is \$1,800 per year with no stated expiration date. Expenditures under this lease for 1995 and 1994 total \$1,800 for each year.

7. COMMITMENTS AND CONTINGENT LIABILITIES:

The Fire District is a party to various legal actions normally associated with governmental entities, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the Fire District.

Jim H. Stevens, Jr. & Company, L.L.P.

Credited Public Accountants

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**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Members of the Board of Commissioners
Webster Parish Fire Protection District No. 6
Cullen, Louisiana

We have audited the general purpose financial statements of Webster Parish Fire Protection District No. 6, a component unit of the Webster Parish Police Jury, for the two years ended December 31, 1985 and 1984, and have issued our report thereon dated June 28, 1986.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The management of Webster Parish Fire Protection District No. 6, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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 general purpose 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 projections may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing the audit of the general purpose financial statements of Webster Parish Fire Protection District No. 6, for the two years ended December 31, 1985 and 1984, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

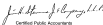
We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our opinion, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Finding	As reported in the past, due to the small size of the district and the related economic and space limitations, the majority of all accounting functions are performed by one person.
Recommendation	We make no recommendations to correct this situation at this time because of economic limitations.

A material weakness is a reportable condition in which the design or operation of one or more of the specific 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We consider the reportable condition described above to also be a material weakness.

This report is intended for the information of management, and applicable federal, state and parish agencies. However, this report is a matter of public record, and its distribution is not limited.


Certified Public Accountants

June 25, 1998

209 Church Street
Springfield, Louisiana 71072

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN
AUDIT OF GENERAL PURPOSES FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Members of the Board of Commissioners
Wabaco Parish Fire Protection District No. 6
Cade, Louisiana

We have audited the general purpose financial statements of Wabaco Parish Fire Protection District No. 6, a component unit of the Wabaco Parish Police Jury, as of and for the two years ended December 31, 1995 and 1994, and have issued our report thereon dated June 25, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. Those standards require that we 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 Wabaco Parish Fire Protection District No. 6, is the responsibility of the Fire District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Fire District's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported under Government Accounting Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the financial statements for Wabaco Parish Fire Protection District No. 6 for the two years ended December 31, 1995 and 1994.

Condition	The District is in violation of Louisiana Budget Law - LSA-RS 28:1201 through 28:1214.
Cause	The budget for 1994 was not adopted until February, 1994 and 1995 was not adopted at all per the minutes.

Actual expenditures exceeded budget expenditures by greater than five percent (5%) for both years. This was due to additional ad valorem taxes levied in 1994 for taxes that were previously unbilled in prior years. This revenue was used to pay off a capital lease early in 1994. In 1995, the District purchased a truck because of an emergency need which had not been budgeted.

Recommendation	We continue to recommend that budget policies and procedures be officially adopted by the Board of Commissioners in compliance with the above Louisiana Revised Statutes.
Management's Response	We concur with the above findings. The budget for 1984 was not approved prior to beginning the new year because a quorum could not be obtained for the meeting in December. The 1985 budget was adopted at the December 28, 1984 meeting, but was omitted from the minutes. It is our intention to comply with the budget laws in adopting the budget at least 15 days prior to the beginning of the new year in the future. The budget for 1986 was adopted December 5, 1985.
Conditions	We will also amend the budget in the future as circumstances arise requiring additional expenditures.
Cause	The District was in violation of the public bid law in that one vehicle was purchased in excess of \$10,000 without advertisement of a request for public bid.
Recommendation	The District purchased a used ladder truck for \$88,000 without advertising for bids on this vehicle.
Management's Response	We recommend that the District maintain strict compliance with Louisiana bid law.
Management's Response	The purchase in question was for a piece of used fire equipment at a bargain price, for which there was an emergency need because of two local industries. This was an emergency situation that we failed to note in our minutes. We have reviewed the bid laws and plan to stay in compliance with the bid laws and note any emergency situation in the future whenever we have to purchase without obtaining bids.

We considered these instances of noncompliance in forming our opinion on whether the Lakechar Parish Fire Protection District No. 6's, general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 28, 1986, on these general purpose financial statements.

This report is intended for the information of management, and applicable federal, state and parish agencies. However, this report is a matter of public record and its distribution is not limited.

J. H. Stone & Company, L.L.P.
Certified Public Accountants

June 28, 1986