

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO.4

Statement of Revenues, Expenditures and Changes in Fund Balance -  
 Governmental Fund Type  
 For the Year Ended December 31, 1997

	Governmental Fund Type Original 1997
<b>Revenues</b>	
Ad valorem taxes	91,248
Fire insurance premium refunds	3,245
Intergovernmental revenues	
Webster Parish Police Jury	790
Interest income	1,264
<b>Total revenues</b>	96,547
<b>Expenditures</b>	
Current:	
Cost of government	38,870
Capital outlay	
Current expenditures	6,208
<b>Total expenditures</b>	45,078
<b>Excess (deficiency) of revenues over (under) expenditures</b>	51,469
<b>Fund balance at beginning of year</b>	184,000
<b>Fund balance at end of year</b>	235,469

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6**

Consolidated Balance Sheet - All Fund Types and Account Groups  
December 31, 1997

	General Fund		Total
	Account Group		(Miscellaneous)
	General	General Fund	Only
	Account	Account	December 31,
	Group	Group	1997
<b>Assets and Other Debits</b>			
Cash	56,627		56,627
Investments	119,485		119,485
Accounts receivable:			
Ad valorem taxes - net	91,798		91,798
Other	688		688
Accrued interest	1,711		1,711
Fund assets		361,608	361,608
<b>Total assets and other debits</b>	<b>269,904</b>	<b>361,608</b>	<b>631,512</b>
<b>Liabilities, Equity and Other Credits</b>			
<b>Liabilities</b>			
Accounts payable	3,744		3,744
<b>Total liabilities</b>	<b>3,744</b>		<b>3,744</b>
<b>Equity and other credits</b>			
Investment in gross fixed assets		361,608	361,608
Fund balance:			
Unassigned/unexpended	225,117		225,117
<b>Total equity and other credits</b>	<b>225,117</b>	<b>361,608</b>	<b>586,725</b>
<b>Total liabilities, equity and other credits</b>	<b>228,861</b>	<b>361,608</b>	<b>590,469</b>

**INDEPENDENT AUDITOR'S REPORT**

To the Members of the Board of Commissioners  
Widener Parish Fire Protection District No. 5  
Caldon, Louisiana

We have audited the accompanying component unit financial statements of Widener Parish Fire Protection District No. 5, a component unit of the Widener Parish Police Jury, as of December 31, 1997, and for the year then ended. These component unit financial statements are the responsibility of the Fire District's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

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

In our opinion, the component unit financial statements refer to in above present fairly, in all material respects, the financial position of Widener Parish Fire Protection District No. 5, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated January 30, 1998 on our consideration of Widener Parish Fire Protection District No. 5 internal control structure and a report dated January 30, 1998 on its compliance with laws and regulations.

  
Certified Public Accountant

January 30, 1998

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

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COMPONENT UNIT FINANCIAL STATEMENTS

December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 3-4-98

**Jim H. Stevens, Jr. & Company, L.L.P.**  
Certified Public Accountants

209 E. Church Street  
Springhill, Louisiana 71075

Jim H. Stevens, Jr., CPA  
Bill W. Smith, CPA  
 Dwight L. Page, CPA

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN  
AUDIT OF COMPONENT UNIT FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Members of the Board of Commissioners  
Wetmore Parish Fire Protection District No. 6  
Cotton, Louisiana

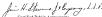
We have audited the component unit financial statements of Wetmore Parish Fire Protection District No. 6, a component unit of the Wetmore Parish Police Jury, as of and for the year ended December 31, 1993, and have issued our report thereon dated January 30, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. These 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.

Compliance with laws, regulations, contracts, and grants applicable to Wetmore Parish Fire Protection District No. 6, is the responsibility of the Fire District's management. As part of obtaining reasonable assurance about whether the component unit 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 component unit 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 no instances of noncompliance that we reported to be reported under Government Accounting Standards.

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

January 30, 1994

We used 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, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the accompanying audit 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 conditions described above to also be a material weakness.

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

  
Certified Public Accountant

January 30, 1998

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF COMPONENTS OF THE  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT ACCOUNTING STANDARDS**

Members of the Board of Commissioners  
Walden Parish Fire Protection District No. 5  
Cajal, Louisiana

We have audited the component unit financial statements of Walden Parish Fire Protection District No. 5, a component unit of the Walden Parish Police Jury, for the year ended December 31, 1997, and have issued our report thereon dated January 10, 1998.

We conducted our 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 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 Walden Parish Fire Protection District No. 5, 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 objective of an internal control structure is 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 component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures 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 component unit financial statements of Walden Parish Fire Protection District No. 5, for the year ended December 31, 1997, we also had 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 component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.



## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements  
December 31, 1997

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

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

	1997		
	Commissioners Pay and Salary	Reimbursed Expenses	Vol Fees
B. T. Powell	600		826
Richard Cantelero	600		
Leslie Newton	600		
Walter Chubbly	600		
J. Dwyer	600		
Bobby Washington	600		90
Harold Nicks, Treasurer	1,200		90
	6,600		916

### 6. LEASES:

The District entered into an operating lease effective May 1, 1995, with the Town of Calton, 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 1997 total \$1,800.

### 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.

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 4

Notes to Financial Statements  
December 31, 1997

### 2. CASH AND INVESTMENTS (Continued)

The District's deposits are categorized to give an indication of the level of risk assumed by the District at year end. Category 1 includes deposits that are insured or registered or for which securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the contingency's trust department or agent in the District's name. Category 3 includes uninsured and unregistered deposits for which the securities are held by the contingency, or by its trust department or agent, but not in the District's name.

Categorical Description	1	2	3	Carrying Value	Market Value
Fund Insurance	100,000			100,000	100,000
Insured by FDIC of U.S. Treasury Note	55,208			55,208	55,208
<b>Totals</b>	<b>155,208</b>			<b>155,208</b>	<b>155,208</b>

### 3. LEVIED TAXES:

In a special election on November 18, 1995, the voters of the District approved a levy of up to one mill annually on property within the district for a period of five years, beginning with the year 1995, for the purpose of acquiring, constructing, improving, maintaining and operating fire protection facilities and equipment. Property taxes were levied based on the values assessed by the Webster Parish Tax Assessor at a rate of 0.11 mills for 1995.

Property taxes attach as an enforceable lien on property as of January 1, of each year. All delinquent taxes are recorded in 1997-0805 and revenue in the year assessed. All delinquent taxes were due at December 31, 1997, are \$92,146.

### 4. CHANGES IN GENERAL FUND ASSETS:

The changes in general fund assets are as follows:

	Balance December 31, 1996	Addition	Balance December 31, 1997
Land	80,345	263	80,608
Buildings	18,834		29,184
Equipment	74,911	4,881	80,892
Vehicles	214,550		234,320
	<b>158,640</b>	<b>5,144</b>	<b>163,784</b>

(Continued)

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 8

Notes to Financial Statements  
December 31, 1997

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

**Use of Estimates.** The preparation of financial statements generally requires management to make judgments 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 last regular meeting of the prior 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 budget. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The budget was amended in 1997.

**Compensated Absences and Pension Plan.** The District only has one part-time employee; therefore, it does not contribute to a pension plan and does not have a defined vacation or sick leave policy.

**Bad Debts.** An allowance for doubtful accounts has been established for all values receivables which are estimated by management to be uncollectible. The allowance is \$490.00 at December 31, 1997.

**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. These total columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Nothing is such data comparable to a consolidation.

### 2. CASH AND INVESTMENTS:

The carrying amount of the District's cash deposits total \$46,817, and the bank balance was \$38,727 at December 31, 1997. 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 six (6) months. These certificates of deposits total \$138,483 as of December 31, 1997.

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 Board 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 Board agent. The District has total deposits of \$138,288 at December 31, 1997.

(Continued)

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements  
December 31, 1997

### 1. 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 systems 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 debts that are not recorded in the fund because they do not directly affect net expendable available financial resources and/or 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 revenues, the acquisition or construction of general fixed assets and the servicing of general long-term debt, and all operating activities.

**Fund Assets.** The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "flow-of-funds" measurement focused only current assets and current liabilities are generally included on their balance sheets.

Fund assets and in governmental fund type organizations (general fund assets) are accounted for in the District Fund Assets Account Group, and are recorded as expenditures in the governmental fund type if they purchased. No disposition has been provided on part of fund assets.

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

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.

**Banked 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 general 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, 1997

The Webster Parish Fire Protection District No. 6 (the District) was created by the Webster Parish Police Jury by resolution on July 25, 1989, as provided under Louisiana Revised Statutes 40:1491 through 40:1493. The District is governed by a Board of Commissioners (six members appointed by the Webster Parish Police Jury, two members appointed by the Mayor and Council of Waterloo of the Town of Calumet, Louisiana, and one member appointed by the other four members). The purpose of the District is to provide fire protection and emergency services to residents of the District.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying statement and 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 standards of governmental accounting and financial reporting principles.

**Reporting Entity.** These statements and 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, voting 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 consolidated 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 four criteria to be considered in determining financial accountability. This 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 component unit financial statements present information only on the fund and account groups 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. 4

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (B&B Data) and Actual - General Fund  
For the Year Ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Ad valorem taxes	83,117	91,246	8,129
Fire insurance premium rebate	1,800	1,798	(2)
Intergovernmental revenues:			
Missouri Funds (Police Fee)	780	780	0
Interest	4,000	7,264	3,264
<b>Total revenues</b>	<u>91,207</u>	<u>105,138</u>	<u>13,931</u>
<b>Expenditures</b>			
Current:			
General government	80,763	88,870	8,107
Capital outlay			
Current expenditures	2,984	6,308	(3,324)
<b>Total expenditures</b>	<u>83,747</u>	<u>95,178</u>	<u>(11,431)</u>
Excess (deficiency) of revenues over current expenditures	(45)	10,160	10,205
Fund balance at beginning of year	184,662	184,662	0
Fund balance at end of year	<u>184,112</u>	<u>194,822</u>	<u>10,710</u>