

NEWTON FIRE PROTECTION DISTRICT

Statement of Revenues, Expenditures and Changes in
Fund Balances - All Government Fund Types
For the years ended June 30, 1995 and 1996

	1995	1996
Revenues:		
Ad valorem taxes	\$ 79,142	79,281
Interest earned	3,388	2,797
Other receipts	9,810	2,203
Total revenues	<u>92,477</u>	<u>84,279</u>
Expenditures:		
Bond maintenance fee	600	600
Telephone	2,181	2,199
Utilities	2,163	2,418
Office expenses	598	600
Training	414	3,000
Fuel	2,181	2,469
Repair and maintenance	33,000	18,276
Insurance	-	6,036
Legal and professional	300	800
Bond interest	18,400	19,691
Bond payments	28,600	20,000
Capital outlay	3,800	1,628
Miscellaneous	153	83
Note principal and interest	2,797	2,222
Savings and reserve	-	-
Total expenditures	<u>113,003</u>	<u>79,282</u>
Excess (deficiency) revenues over expenditures	21,294	4,997
Fund balances at beginning of year	<u>66,550</u>	<u>62,541</u>
Fund balances at end of year	<u>\$ 87,844</u>	<u>67,538</u>

The accompanying notes constitute an integral part of these financial statements.

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WEBSTER PARISH FIRE DISTRICT #7

Financial Statement

For the Years Ended June 30, 1996 and 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 4-2-97

**WESTER PARISH FIRE PROTECTION DISTRICT #2
WESTER PARISH POLICE JURY
Diane Inn, Louisiana**

**Component Unit Financial Statements
As of and for the years ended June 30, 1990 and 1991**

	Page Number
Accountant's Compilation Report	1
Independent Accountant's Report on Applying Agreed-Upon Procedures	2-4
Louisiana Attestation Questionnaire	5-6
Component Unit Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups as of June 30, 1990	7
Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - All Governmental Fund Types - For the years ended June 30, 1990 and 1991	8
Statement of Revenue, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	
For the year ended June 30, 1990	9
For the year ended June 30, 1991	10
Notes to Financial Statements	11-22

JAMESON, WISE & MARTIN

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREEMENT PROCEDURES

To the Management of the Webster Parish Fire Protection
District #3 of Webster Parish

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District's compliance with certain laws and regulations during the years ended June 30, 1996 and 1997 included in the accompanying Louisiana *Attention: Delinquencies*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$1,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the years ended June 30, 1996 and 1997, no expenditures were made for material and supplies exceeding \$1,000, or public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1121-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list, including the noted information.

3. Obtain from management a listing of all employees paid during the periods under examination.

There were no employees paid during the periods under examination.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (Q) were also included on the listing obtained from management in agreed-upon procedure (Z) as immediate family members.

This agreed-upon procedure is not applicable since there were no employees paid during the periods under examination.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget for the years ended June 30, 1995 and 1996 at the minutes of a meetings held on March 7, 1995 and March 25, 1996 which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #7.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 2%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures exceeded the budgeted amounts by more than 2%, except that expenditures of the Special Revenue Fund were in excess of 20% of amounts budgeted for the years ended June 30, 1995 and 1996.

Accounting and Reporting

8. Randomly select 6 disbursements made during the periods under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee

We examined supporting documentation for each of the six selected disbursements, and found that payment was for the proper amount and made to the correct payee. In two instances, there were no supporting documentation for the payment of services. In our search for general fund assets, we selected six other disbursements which we traced to supporting documentation; there was only one instance in this sample which there was no supporting documentation.

- (b) determine if payments were properly coded to the correct fund and general ledger account.

Of the six selected disbursements, all of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the treasurer and the chairman of the Board of Commissioners.

WEBSTER FIRE PROTECTION DISTRICT #7

Governmental Fund Type - Special Revenue
 Statement of Revenues, Expenditures and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual
 For the year ended June 30, 1996

	Budget	Actual	Variance
Revenues	\$ 40,106	91,477	20,171
Expenditures:			
Bond maintenance fee	-	600	(600)
Telephones	7,000	2,191	209
Utilities	3,800	2,183	817
Office expense	500	196	304
Training	1,000	414	586
Fuel	2,500	2,183	319
Repairs and maintenance	6,840	12,000	(2,041)
Insurance	4,100	-	4,080
Legal and professional	400	300	100
Bond interest	-	18,405	(18,405)
Bond payments	-	20,800	(20,800)
Capital outlay	10,000	2,000	8,000
Miscellaneous	2,000	153	1,849
Debt (principal and interest)	2,700	2,707	7
Savings and reserves	-	-	-
Total expenditures	41,546	68,340	(24,237)
Excess (deficiency) revenues over expenditures	-	25,814	25,814
Fund balance at beginning of year	-	88,531	88,531
Fund balance at end of year	\$ -	114,447	114,447

The accompanying notes constitute an integral part of these financial statements.

WESTER FIRE PROTECTION DISTRICT #1

Governmental Fund Type - Special Revenue
 Statement of Revenue, Expenditures and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual
 For the year ended June 30, 1993

	Budget	Actual	Variance
Revenue	\$ 40,108	44,379	4,271
Expenditures:			
Rent maintenance fee	-	608	(608)
Telephone	2,728	2,999	(271)
Utilities	3,000	2,455	545
Office expense	851	902	(49)
Training	1,580	1,664	(84)
Fuel	2,580	2,469	111
Repairs and maintenance	14,374	18,376	(3,901)
Insurance	4,280	6,328	(2,048)
Legal and professional	880	808	72
Bond interest	-	19,823	(19,823)
Bond payments	-	28,088	(28,088)
Capital outlay	4,880	1,628	3,252
Miscellaneous	514	93	421
New principal and interest	2,922	2,703	219
Savings and reserve	2,880	-	2,880
Total expenditures	48,212	76,283	(28,071)
Excess (deficiency) revenues over expenditures	22	4,096	4,074
Fund balances at beginning of year	-	81,945	81,945
Fund balances at end of year	\$ 22	86,041	85,986

The accompanying notes constitute an integral part of these financial statements.

Webster Parish Fire Protection District #7

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

- The Webster Parish Fire Protection District #7 was created by resolution of the Webster Parish Police Jury in 1988. The District began collecting ad valorem taxes in January 1995. The District board consists of five members. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Village of Dinkins and the fifth member is appointed by the other four members and is the chairman of the District.

The significant accounting policy followed by the Webster Parish Fire Protection District #7 in preparation of the accompanying financial statements are set forth below.

- Basis of accounting** - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #7. 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.
 - Expenditures** - Expenditures are approved to be paid by the Board at the board meetings.
 - Taxes** - District property taxes are levied and collected by the parish tax collector. Property tax revenues are recognized as revenues when received.
 - Fixed assets** - Fixed assets are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost.
- Ad Valorem Taxes**

The District has a levy of 27 mill ad valorem tax as of June 30, 1996. Debt service is funded by 17 mills and maintenance is funded by the remaining 10 mills. 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.

- General Fixed Assets**

	Total	Land & Buildings	Vehicle	Equipment
Balance 7-1-94	\$ 183,284	100,990	20,047	62,247
Additions	1,000	1,000	-	-
Balance 6-30-95	\$ 184,284	101,990	20,047	62,247
Additions	1,000	-	-	-
Balance 6-30-96	\$ 185,284	101,990	20,047	63,247

Wolcott Parish Fire Protection District #7
NOTES TO FINANCIAL STATEMENTS
 June 30, 1996

4. **Memorandum Tattals:** The foot columns in the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Such data is not responsible to a certification.
5. **Cash and cash equivalents:** - Cash is fully secured by Federal Deposit Insurance Corporation (FDIC) as of June 30, 1996.
6. **Change in Long-term Debt:**

The following is a summary of bond transactions of the District for the years ended June 30, 1993 and 1994:

Monies Payable, July 1, 1994	\$158,000
Bonds Retired	(20,000)
Bonds Payable, June 30, 1993	138,000
Bonds Retired	(20,000)
Bonds Payable, June 30, 1994	\$118,000
Notes Payable, July 1, 1994	\$4,715
Principal paid	(1,280)
Notes Payable, June 30, 1993	2,500
Principal paid	(1,585)
Notes Payable, June 30, 1994	\$1,125

Long term debt payable at June 30, 1996 is composed of the following items:

\$158,000 General obligation bonds, dated 10/1/93due in annual installments through April 1, 2004; interest varies from 11% to 7.12%; secured by levy and collection of ad valorem taxes

\$158,000

Windsor Parish Fire Protection District #7
NOTES TO FINANCIAL STATEMENTS
June 30, 1996

The annual requirements to amortize the debt outstanding as of June 30, 1996, including interest payments are as follows:

Year Ending June 30	Principal	Interest	Total
1997	\$ 20,000	17,000	37,000
1998	20,000	15,625	35,625
1999	20,000	13,875	33,875
2000	20,000	12,125	32,125
2001	20,000	9,999	29,999
Thereafter	118,000	36,088	154,088
Total	\$ 2,200,000	\$4,120	\$24,731

7. Board of Commissioners

The following serve on the Board of Commissioners:

Mike Horton
 Joey Purdy
 Wilford Brooks
 Elvin Calverhouse
 Brad Galt

Chairman
 Secretary-Treasurer
 Commissioner
 Commissioner
 Commissioner

JAMESON, WISE & MARTIN

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ACCOUNTANTS' COMPILED REPORT

The Board of Commissioners
Waters Parish Fire District #1
Bridgeland, Louisiana

We have compiled the accompanying financial statements as of and for the years ended June 30, 1998 and 1997, 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 and schedules, information that is the responsibility of management. We have not audited or reviewed the accompanying financial statements and schedules and, accordingly, we do not express an opinion or any other form of assurance on them.



Monroe, Louisiana
December 28, 1998

Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RS 42:1 through 42:17 (the open meetings law).

Wabsey Fire Protection District #7 is only required to post a notice of such meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

Debt

10. Examine bank deposits for the periods under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or the indebtedness.

We inspected copies of all bank deposit slips for the periods under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or the indebtedness.

Advances and Expenses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Wabsey Fire Protection District #7 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Minors, Louisiana
December 18, 1990