

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (MAY Basis) and Actual - General Fund  
For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorably Disadvantage
<b>Revenues:</b>			
Ad valorem taxes	80,000	80,710	(710)
Fire insurance premium rebates	0,000	0,229	(771)
Intergovernmental revenues:			
Webster Parish Police Jury	700	180	(520)
Interest	700	0,000	0,700
Miscellaneous	_____	_____ 00	_____ 00
<b>Total revenues</b>	<u>81,400</u>	<u>81,119</u>	<u>1,281</u>
<b>Expenditures:</b>			
Current:			
General government	70,800	68,800	2,000
Capital outlay:			
Current expenditures	<u>10,671</u>	<u>12,318</u>	<u>1,647</u>
<b>Total expenditures</b>	<u>81,471</u>	<u>81,118</u>	<u>353</u>
Excess (deficiency) of revenues over (under) expenditures	000	49,074	49,074
Fund balance at beginning of year	<u>110,801</u>	<u>110,801</u>	_____
Fund balance at end of year	<u>110,801</u>	<u>159,875</u>	<u>49,074</u>

See accompanying notes to financial statements.

## WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Notes to Financial Statements

December 31, 1995

The Webster Parish Fire Protection District No. 6 (the District) was created by the Webster Parish Police Jury by resolution on July 28, 1980, as provided under Louisiana Revised Statutes 48:1491 through 48:1504. 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 protection and emergency services to residents of the District.

### 1. 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 criteria 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 include:

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 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. 5

Notes to Financial Statements  
December 31, 1998

### 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 operation. 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 effect net expendable available for annual 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 fund assets and the servicing of general long-term debt and all operating activities.

**Fund Assets.** The accounting and reporting treatment applied to the fund assets associated with a fund is 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.

Fund assets used in governmental fund type organizations (general fund assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fund assets.

All fund 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.

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

**Funds 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, 1998

### 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 these 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 reserves 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 1998.

**Compensated Absence 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 formal vacation or sick leave policy.

**Bad Debts.** An allowance for doubtful accounts has been established for ad valorem taxes which are estimated by management to be uncollectible. The allowance is \$200.00 at December 31, 1998.

**Total Columns on Combined Statements.** Total columns on the combined statements are prepared "Memorandum City" 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 \$4,670, and the bank balance was \$4,670 at December 31, 1998. 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 \$64,804 as of December 31, 1998.

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 local 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 local agent. The District has total deposits of \$75,760 at December 31, 1998. These deposits are classified as category 1 deposits, which are fully secured from risk by federal deposit insurance.

(Continued)

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

Notes to Financial Statements  
December 31, 1999

**3. LEVIED TAXES:**

In a special election on November 18, 1999, 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 1999, for the purpose of acquiring, constructing, improving, maintaining and operating the protection facilities and equipment.

Property taxes attach as an enforceable lien on property as of January 1, of each year. All valorem taxes are recorded as receivables and revenue in the year assessed to the extent that revenues are collected within 9 months after year end. All valorem taxes receivable at December 31, 1999, are \$88,711.

**4. CHANGES IN GENERAL FIXED ASSETS:**

The changes in general fixed assets are as follows:

	Balance December 31, 1998	Additions	Balance December 31, 1999
Land		18,040	18,040
Buildings	37,804	1,090	38,894
Equipment	70,050	1,862	71,912
Vehicles	234,050		234,050
	<u>241,904</u>	<u>29,992</u>	<u>271,896</u>

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

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

	1999		
	Commissions Earned Salary	Reimbursement Expenses	Per Diem
B. T. Powell	500	20	600
Bernard Canterbury	450		
Loain Heaton	600		
Walter Dubberly	600		
Bobby Washington	400		600
Harold Mink, Treasurer	2,090		240
	<u>3,640</u>	<u>20</u>	<u>1,200</u>

(Continued)

WEDGEFELDER PARISH FIRE PROTECTION DISTRICT NO. 8

Notes to Financial Statements  
December 31, 1998

**8. LEASES:**

The District entered into an operating lease effective May 1, 1993, with the Town of Collier, Louisiana for office space and rental of a fire station. The annual total payment is \$4,000 per year with no stated expiration date. Expenditures under this lease for 1998 total \$4,000.

**9. 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.

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

Members of the Board of Commissioners  
Webster Parish Fire Protection District No. 6  
Cotton, 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 year ended December 31, 1996, and have issued our report thereon dated June 6, 1997.

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 systems, 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 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 general purpose financial statements of Webster Parish Fire Protection District No. 6, for the year ended December 31, 1996, 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.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE 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, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 6, 1997.

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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Webster 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 no instances of noncompliance that are required to be reported under *Government Auditing 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

June 6, 1997



# WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

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**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, 1998

	Governmental Fund Type <u>General</u>
	<u>1998</u>
<b>Revenues:</b>	
Ad valorem taxes	88,710
Fire insurance premium rebate	5,228
Intergovernmental revenues:	
Webster Parish Police Jury	180
Interest income	3,800
Miscellaneous	<u>39</u>
<b>Total revenues</b>	<u>98,157</u>
<b>Expenditures:</b>	
Current:	
General government	96,000
Capital outlay:	
Current expenditures	<u>12,545</u>
<b>Total expenditures</b>	<u>108,545</u>
Excess (deficiency) of revenues over (under) expenditures	-9,388
Fund balance at beginning of year	<u>118,881</u>
Fund balance at end of year	<u>109,493</u>

See accompanying notes to financial statements.

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 could 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 6, 1997

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

399 E. Church Street  
Springfield, Louisiana 71775

**Jim H. Stevens, Jr., CPA**  
**RAM W. Smith, CPA**  
**Dwight L. Pugh, CPA**

**INDEPENDENT AUDITORS' REPORT**

To the Members of the Board of Commissioners  
Webster Parish Fire Protection District No. 5  
Culter, Louisiana

We have audited the accompanying general purpose financial statements of Webster Parish Fire Protection District No. 5, a component unit of the Webster Parish Police Jury, as of December 31, 1997, and for the year 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 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 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. 5, as of December 31, 1997, and the results of its operations for the year then ended in accordance with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 9, 1997 on our consideration of Webster Parish Fire Protection District No. 5 internal control structure and a report dated June 9, 1997 on its compliance with laws and regulations.

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

June 9, 1997

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 2

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GENERAL PURPOSE 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 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 1/11/2000

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 6

Condensed Balance Sheet - All Fund Types and Account Groups  
December 31, 1995

	Governmental Fund	Account Group	Total (Miscellaneous Fund)
	General	General Fixed Assets	December 31, 1995
<b>Assets and Other Debits:</b>			
Cash	11,879		11,879
Investments	84,804		84,804
Accounts receivable:			
Ad valorem taxes - net	89,360		89,360
Fixed assets		209,408	209,408
<b>Total assets and other debits</b>	<b>186,123</b>	<b>209,408</b>	<b>395,531</b>
<b>Liabilities, Equity and Other Credits:</b>			
<b>Liabilities:</b>			
accounts payable	480		480
<b>Total liabilities</b>	<b>480</b>		<b>480</b>
<b>Equity and other credits:</b>			
Investment in general fixed assets		209,408	209,408
<b>Fund balances:</b>			
Unreserved/undesignated	184,808		184,808
<b>Total equity and other credits</b>	<b>184,808</b>	<b>209,408</b>	<b>394,216</b>
<b>Total liabilities, equity and other credits</b>	<b>185,128</b>	<b>209,408</b>	<b>394,536</b>

See accompanying notes to financial statements.