

MILWAUKEE 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, 1995

| | Budget | Actual | Variance |
|---------------------------------------|----------------|----------------|---------------|
| Revenues: | | | |
| Ad valorem taxes | 68,619 | 66,879 | (1,740) |
| Interest earned | 7,890 | 8,318 | 428 |
| Other receipts | - | 581 | 581 |
| Total revenues | <u>76,509</u> | <u>75,788</u> | <u>(721)</u> |
| Expenditures: | | | |
| Tax Assessor fees | 1,700 | 1,691 | 9 |
| Supplies and small tools | 900 | 2,164 | (1,264) |
| Insurance | 7,800 | 7,358 | (442) |
| Rentals | 1,100 | 868 | 232 |
| Professional fees | 600 | 2,313 | (1,713) |
| Bank and trustee fees | 600 | 600 | - |
| Repairs and maintenance | 3,600 | 448 | 3,152 |
| Radio expense | 1,500 | 733 | 767 |
| Fuel | 700 | 254 | 446 |
| Utilities | 900 | 311 | 589 |
| Telephone | 1,100 | 1,381 | (281) |
| Other | 100 | 89 | 21 |
| Principal payments | 13,600 | 14,680 | (1,080) |
| Interest | 14,000 | 15,280 | 1,280 |
| Capital Outlay - fire equipment | 6,000 | - | 6,000 |
| Capital Outlay - building improvement | 8,000 | 1,305 | 6,695 |
| Capital Outlay - radio equipment | <u>6,000</u> | <u>-</u> | <u>6,000</u> |
| Total expenditures | <u>83,800</u> | <u>85,301</u> | <u>1,491</u> |
| Excess of revenues over expenditures | (7,291) | 5,480 | 11,806 |
| Fund balance beginning of year | 116,886 | 116,886 | - |
| Fund balance end of year | <u>109,595</u> | <u>122,366</u> | <u>11,806</u> |

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

(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. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RS 48:1 through 48:17 (the open meetings law).

Whether Fire Protection District #3 is only required to post a notice of each 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 other than an unmarked copy of the notices and agendas.

Bank

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

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 like institutions.

Accounts and Expenses

10. 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 Vachier Fire Protection District #3 and the legislative auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures

and takes 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.

Jamison Diercks

Shreve, Louisiana
September 18, 1994

WENTON FIRE PROTECTION DISTRICT #3
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1986

| | Governmental Fund Type | Account Type | | Totals |
|--|---------------------------|--------------------|----------------------------|----------------------|
| | | Special Revenue | General Fixed Assets | |
| | | | | (Memorandum Only) |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 39,816 | - | - | 39,816 |
| Deposits | 65 | - | - | 65 |
| Vehicles | - | 138,800 | - | 138,800 |
| Equipment and tools | - | 33,735 | - | 33,735 |
| Buildings and land | - | 108,804 | - | 108,804 |
| Radios, papers, etc. | - | 32,083 | - | 32,083 |
| Amount to be provided for retirement of long-term debt | - | - | 113,000 | 113,000 |
| Total Assets | \$ 181,500 | 282,422 | 113,000 | 576,922 |
| LIABILITIES AND FUND BALANCE | | | | |
| Liabilities | | | | |
| Bond payable | - | - | 113,000 | 113,000 |
| Capital lease | - | - | - | - |
| Total liabilities | - | - | 113,000 | 113,000 |
| Fund balance | | | | |
| Reserved for debt retirement | 5,000 | - | - | 5,000 |
| Unreserved | 34,591 | - | - | 34,591 |
| Investment in Fixed assets | - | 185,830 | - | 185,830 |
| Total fund balance | 40,591 | 185,830 | - | 226,421 |
| Total Liabilities and Fund Balance | \$ 40,591 | 185,830 | 113,000 | 339,421 |

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

WINTER FIRE PROTECTION DISTRICT #3
Environmental Fund Type - Special Revenue
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the year ended June 30, 1986

| | Budget | Actual | Variance |
|---|----------------|----------------|---------------|
| Revenues: | | | |
| Ad valorem taxes | 49,419 | 49,369 | (50) |
| Interest earned | 1,380 | 3,400 | 2,020 |
| Grant Revenue | - | 15,000 | 15,000 |
| Other receipts | - | 3,868 | 3,868 |
| Total Revenues | <u>50,800</u> | <u>71,637</u> | <u>20,837</u> |
| Expenditures: | | | |
| Tax assessor fees | 1,185 | 1,659 | 474 |
| Supplies and small tools | 389 | 1,331 | (942) |
| Insurance | 4,120 | 5,673 | 1,553 |
| Berthal | - | 188 | (188) |
| Professional fees | 2,409 | 2,389 | 20 |
| Bank and trustee fees | 600 | 600 | - |
| Repairs and maintenance | 4,115 | 3,766 | (349) |
| Radio expense | 1,300 | 1,103 | (197) |
| Fuel | 1,200 | 1,260 | 60 |
| Utilities | 1,250 | 1,250 | (2) |
| Telephone | 1,438 | 1,318 | 120 |
| Office | 264 | 318 | (54) |
| Other | 100 | 429 | (329) |
| Principal payments | 15,000 | 15,000 | - |
| Interest | 10,200 | 10,200 | - |
| Capital Outlay - fire equipment | 3,800 | 18,314 | (14,514) |
| Capital Outlay - building improvement | 65,100 | 70,836 | (5,736) |
| Capital Outlay - radio equipment | 3,750 | 8,283 | (4,533) |
| Total expenditures | <u>118,260</u> | <u>147,824</u> | <u>29,564</u> |
| Excess of revenues over expenditures | (67,460) | (76,187) | (8,727) |
| Fund balance beginning of year | 120,376 | 120,376 | - |
| Fund balance end of year | <u>52,916</u> | <u>44,189</u> | <u>8,727</u> |

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

Webster Parish Fire District #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

Introduction

1. The Webster Parish Fire District #3 was created by resolution of the Webster Parish Police Jury in May 1988. The District began collecting ad valorem taxes in January 1988. 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 Bayline and the fifth member is appointed by the other four members and is the chairman of the District.

The significant accounting policies followed by the Webster Parish Fire District #3 in preparation of the accompanying financial statements are set forth below.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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.

This criteria includes:

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

Wabasha Parish Fire District #3

NOTES TO FINANCIAL STATEMENTS
June 30, 1995

2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organization for which the reporting entity financial statements would be misleading if data of organization is not included because of the nature or significance of the relationship.

Because the police jury can impose its will on the Fire District and the police jury appoints a voting majority, the district was determined to be a component unit of the Wabasha Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds 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.

4. **Basis of accounting** - The modified accrual basis of accounting is used by the Wabasha Parish Fire District #3. 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.
5. **Expenditures** - Expenditures are approved to be paid by the Board at the board meetings.
6. **Taxes** - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
7. **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.
8. **Budgets** - The district uses the following budget practices:

The District adopted a budget for the years ended June 30, 1994 and 1995. The District adopts and controls budgets and the level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes to the original budget must be approved by the Board of

Webster Parish Fire District #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

Commissioners. The June 30, 1996 Budget was amended, but a 32 variance still occurred; the June 30, 1995 budget was not amended when a 21 variance occurred, as required by Louisiana Revised Statutes.

2. Ad Valorem Taxes

The District has a levy of 23.8 mil of Valorem tax as of June 30, 1995. Debt service is funded by 11.5 mills and maintenance is funded by the remaining 12.3 mills. The debt service millage is for 15 years beginning with tax year 1993. The maintenance tax is for 10 years beginning with tax year 1993. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

3. General Fixed Assets

| | Total | Land & Buildings | Vehticles | Equipment | Depts |
|-----------------|----------------|---------------------|----------------|---------------|---------------|
| Balance 7-1-94 | \$189,144 | 98,418 | 158,450 | 15,218 | 28,797 |
| additions | — | — | — | — | — |
| Balance 6-30-95 | 189,144 | 98,418 | 158,450 | 15,218 | 28,797 |
| additions | 82,320 | 70,910 | — | 18,508 | 8,892 |
| Balance 6-30-96 | <u>271,464</u> | <u>169,328</u> | <u>158,450</u> | <u>33,726</u> | <u>37,689</u> |

4. Exemption Totals - The total columns in the financial statements are captioned Exemption Totals to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.
5. Cash and Cash Equivalents - At June 30, 1996, the district had cash and cash equivalents (bank balances) totaling \$ 39,884. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining bank balances) 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. At June 30, 1996 the District has \$ 48,828 in deposits (bank balances). These deposits are secured from state by \$48,828 of federal deposit insurance.

Waterbury Parish Fire District #3

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

| | <u>Cash in Bank</u> | | |
|-------------------|---------------------|---------------|----------------|
| | <u>Checking</u> | <u>CR's</u> | <u>Total</u> |
| Maintenance Funds | \$ 8,500 | 25,516 | 34,016 |
| Bond Payoff Fund | 5,000 | - | 5,000 |
| Totals | <u>135,184</u> | <u>25,516</u> | <u>160,700</u> |

4. Changes in Long-term Debt

The following is a summary of bond transactions of the District for the years ended June 30, 1998 and 1996:

| | |
|-----------------------------|-----------------|
| Bonds Payable, July 1, 1994 | \$140,000 |
| Bonds retired | <u>(13,000)</u> |
| Bonds Payable, July 1, 1995 | 150,000 |
| Bonds retired | <u>(13,000)</u> |
| Bonds Payable, July 1, 1996 | <u>144,000</u> |

Bonds payable at June 30, 1998, is comprised of the following issues:

\$280,000 general obligation bonds, dated 7/1/87
due in annual installments through March 1, 2002;
interest varying from 11% to 8%; secured by levy and
collection of all valuer's taxes \$113,000

The annual requirements to amortize the debt outstanding as of June 30, 1998, including interest payments are as follows:

| <u>Year Ending</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------|------------------|-----------------|----------------|
| <u>June 30,</u> | | | |
| 1997 | \$ 15,000 | 9,000 | 24,000 |
| 1998 | 15,000 | 7,800 | 22,800 |
| 1999 | 18,000 | 6,700 | 24,700 |
| 2000 | 18,000 | 5,300 | 23,300 |
| 2001 | 18,000 | 3,600 | 21,600 |
| Thereafter | <u>23,000</u> | <u>2,800</u> | <u>25,800</u> |
| Totals | <u>113,000</u> | <u>26,200</u> | <u>139,200</u> |

Woburn Parish Fire District #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1984

7. Board of Commissioners

The following serve on the Board of Commissioners with no compensation:

| | |
|----------------|------------------------|
| James C. Smith | Chairman |
| Cathy Bell | Treasurer-Commissioner |
| Melvin Stewart | Commissioner |
| George Dewdney | Commissioner |
| Dick Kneiss | Commissioner |
| Frank A. Lewis | Secretary |

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT ON AGENCIES AGENRED-UPON 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, 1994 and 1995 included in the accompanying Louisiana Attention Memorandum. 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 purposes 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-85 38:3211-3236 (the public bid law).

For the years ended June 30, 1994 and 1995, one expenditure was made for materials and supplies exceeding \$5,000 and one expenditure was made for public works exceeding \$50,000. We examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of LA-85 38:3211-3231.

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 LA-82 47:1181-1128 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

WESTER FIRE PROTECTION DISTRICT #3
WESTER PARISH POLICE JURY
Bogalusa, Louisiana

Component Unit Financial Statements
As of and for the years ended June 30, 1984 and 1985

TABLE OF CONTENTS

| | Page Number |
|--|-------------|
| Accountants' Compilation Report | 1 |
| Independent Accountants' Report on Applying Agreed-Upon Procedures | 3-5 |
| Louisiana Attention Questionnaire | 6-7 |
| Component Unit Financial Statements: | |
| Balance Sheet - All Fund Types and Account Groups | 8 |
| Governmental Funds: | |
| Statement of Revenue, Expenditures, and Changes in Fund Balance for the Years Ended June 30, 1984 and 1985 | 9 |
| Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (KHAP Basis) and Actual for the year ended June 30, 1984 | 10 |
| Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (KHAP Basis) and Actual for the year ended June 30, 1985 | 13 |
| Notes to the Financial Statements | 13-14 |

Management provided us with the required list including the noted informants.

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 (3) were also included on the listing obtained from management in agreed-upon procedure (3) 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 was one amendment 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 of the minutes of a meeting held on June 6, 1995 which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #3 by vote of 5 in favor. We traced the amendment to the original budget to the minutes of a meeting held on November 7, 1995.

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 5%.

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 5% for the years ended June 30, 1995 and 1996.

Accounting and Reporting

8. Randomly select 5 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 five selected disbursements and found that payments was for the proper amount and made to the correct payee.

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PARISH FIRE DISTRICT
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STATE RECORDS
DEPARTMENT
1000 BAY PLAZA
HOUSTON, TEXAS

WESTERN PARISH FIRE DISTRICT #3

Financial Statements

For the Years Ended June 30, 1984 and 1985

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the courts, or reviewed, orally 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 NOV 20 1985

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ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Fire District #3
Brydson, Louisiana

We have compiled the component unit financial statements as of and for the years ended June 30, 1994 and 1995, 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 representation of management. We have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.

JAMIESON, WISE & COMPANY



Monroe, Louisiana
September 19, 1996

WESTER FIRE PROTECTION DISTRICT #5

Statement of Revenues, Expenditures and Changes
in Fund Balance - All Governmental Fund Types
For the Years Ended June 30, 1988 and 1989

| | 1988 | 1989 |
|--|----------------|----------------|
| Revenues: | | |
| All values taxes | \$ 45,948 | 48,879 |
| Interest earned | 3,400 | 3,319 |
| Grant Revenue | 13,800 | - |
| Other receipts | 3,848 | 583 |
| Total revenues | <u>67,000</u> | <u>53,781</u> |
| Expenditures: | | |
| Tax Assessor fees | 1,658 | 1,691 |
| Supplies and small tools | 1,331 | 2,364 |
| Insurances | 5,871 | 7,380 |
| Rental | 108 | 840 |
| Professional fees | 1,389 | 1,313 |
| Bank and credit fees | 800 | 680 |
| Repairs and maintenance | 7,944 | 448 |
| Radio expense | 1,313 | 333 |
| Fuel | 1,840 | 294 |
| Utilities | 1,283 | 711 |
| Telephone | 1,370 | 1,181 |
| Other | 679 | 69 |
| office expense | 378 | - |
| Principal payments | 13,800 | 13,080 |
| Interest | 10,800 | 11,380 |
| Capital Outlay - fire fighting equipment | 58,914 | - |
| Capital Outlay - radio equipment | 8,387 | - |
| Capital Outlay - building improvements | <u>20,830</u> | <u>1,783</u> |
| Total expenditures | <u>182,924</u> | <u>63,381</u> |
| Excess of revenues over expenditures | (80,327) | 5,480 |
| Fund balance beginning of year | 128,328 | 118,886 |
| Fund balance end of year | <u>48,001</u> | <u>120,366</u> |

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