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MINSTER FIRE PROTECTION DISTRICT 64  
ANNUAL FINANCIAL STATEMENTS  
FEBRUARY 28, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the State Archive office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 28 1996

ANNUAL FINANCIAL STATEMENTS

Office of Legislative Auditor  
Attention: Mr. Rowdy Silner  
1680 North Third  
Post Office Box 94387  
Baton Rouge, Louisiana 70804-8387

Dear Mr. Silner:

In accordance with Louisiana Revised Statute 26:514, enclosed are the annual financial statements for the Webster Parish Fire District #4 as of and for the fiscal year ended February 28, 1996. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
Charles P. Johnson  
Officer

Enclosure

WABATER PARISH FIRE DISTRICT #4  
Bossier, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:514(1)(1)(2)(3)(4).

AFFIDAVIT

Personally seen and appeared before the undersigned authority, Charles Johnson, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Wabater Parish Fire District #4 as of February 28, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Charles Johnson, who, duly sworn, deposes and says that the Wabater Parish Fire District #4 received \$50,000 or less in revenues and other sources for the fiscal year ending February 28, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Charles Johnson  
Signature

Sworn to and subscribed before me, this 16 day of August 1996.

Ernestine D. Harville  
Notary Public

Officer Charles Johnson

Address P. O. Box 8  
Bossier, La 71024  
Telephone No. 318-377-1758

# JAMIESON, WISE & MARTIN

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MR. ROBERT JOHNSON, III (1941)

OFFICIAL  
MEMBER, SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS  
STATE OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANT

July 2, 1988

The Board of Commissioners  
Webster Parish Fire Protection District #4  
Bossierly, Louisiana

We have compiled the accompanying balance sheet and statement of income, actual vs budget, of the Webster Parish Fire Protection District #4 as of February 29, 1988 and for the twelve months then ended, 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, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures, the statement of retained earnings, and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures, the statement of retained earnings, and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations and its cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Jameson Wise & Martin*

Mirder, Louisiana

WESTER FIRE PROTECTION DISTRICT #4  
 Combined Balance Sheet - All Fund Types and Account Groups

February 28, 1996

	Governmental Fund Type	Account Group	Total
	Special Revenue	General Fund	(Memorandum only)
<b>ASSETS</b>			
Cash and cash equivalents	\$23,339	-	23,339
Buildings	-	35,936	35,936
Trucks	-	85,362	85,362
Equipment	-	43,884	43,884
Furniture	-	352	352
<b>Total Assets</b>	<b>\$23,339</b>	<b>165,251</b>	<b>188,590</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>	<b>\$-</b>	<b>-</b>	<b>-</b>
Fund Equity:			
Contributed Capital	-	165,251	165,251
Fund Balance	23,339	-	23,339
<b>Total Fund Equity</b>	<b>\$23,339</b>	<b>165,251</b>	<b>188,590</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$23,339</b>	<b>165,251</b>	<b>188,590</b>

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

**WESTER FIRE PROTECTION DISTRICT #4**  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget (GAAP Basis) and Actual**

For the Year Ended February 28, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Admission taxes	28,066	28,573	5,079
Parcel fees	1,729	1,498	233
22 Fire rebate	12,538	1,806	(10,732)
Other	-----	-----	-----
<b>Total revenues</b>	<b>42,333</b>	<b>32,277</b>	<b>(10,056)</b>
<b>Expenditures:</b>			
Legal and professional	655	450	205
Office supplies and postage	437	463	(24)
Repairs and maintenance	1,000	1,846	(846)
Utilities	1,500	2,719	1,219
Fire fighting supplies	1,300	1,894	594
Insurance	4,500	3,848	652
Parcel Fee Expense	318	365	(47)
Building materials	-	-	-
Truck expense	1,000	1,205	2,205
Interest	-	-	-
Capital Outlay	44,300	13,363	30,937
<b>Total expenditures</b>	<b>54,310</b>	<b>26,981</b>	<b>27,329</b>
<b>Excess of revenues over expenditures</b>	<b>(11,977)</b>	<b>14,846</b>	<b>26,823</b>
<b>Fund balance, beginning</b>	<b>18,653</b>	<b>18,653</b>	<b>-</b>
<b>Fund balance, ending</b>	<b>-----</b>	<b>33,499</b>	<b>33,499</b>

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

Webster Parish Fire Protection District #4

Notes To Financial Statements  
February 28, 1988

1. The Webster Parish Fire Protection District #4 was created by resolution of the Webster Parish Police Jury. The District began collecting ad valorem taxes in January 1981. 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 Dubberly 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 Protection District #4 in preparation of the accompanying financial statements are set forth below.

1. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #4. 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.
2. Expenditures - Expenditures are approved to be paid by the Board at the board meetings.
3. Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
4. 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.

2. Ad Valorem Taxes

The District has a levy of 10 mill ad valorem tax as of February 28, 1988. 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 November of the current year and January and February of the ensuing year.

3. Special Fixed Assets

Assets purchased during the current year are recorded on cost basis.

4. Separation Totals

The total column in the financial statements are captioned Memorandum

Only to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

3. Cash is fully secured as of February 29, 1996. The bank balance at February 29, 1996 was \$10,338.

4. Related Parties

The Webster Parish Fire District #4 has a working relationship with the Edberry Volunteer Fire Department. The Fire District collects the ad valorem taxes and transfers the money as needed to the Fire Department which maintains fire protection services in the area. During the year ended February 29, 1996, all expenses for fire protection were paid by the Fire District.