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WINTER PARK FIRE PROTECTION DISTRICT #1
WINTER PARK FIRE PROTECTI ON
Glenwood, Colorado
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1950

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, the Auditor, and the State Controller, and is available for public inspection at the State Storage office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 2 6 1951

WILKINSON PARISH FISH PROTECTION DISTRICT BY
SUPPORTER PARISH POLICE BODY
Bogalusa, Louisiana

Financial Statements
As of and for the year ended December 31, 1996

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ANNUAL FINANCIAL STATEMENTS

March 11, 1997

Office of Legislative Auditors
Attention: Ms. Dorothy Miller
5508 North Third
Post Office Box 94997
Baton Rouge, Louisiana 70884-9497

Dear Ms. Miller:

In accordance with Louisiana Revised Statute 24:264, enclosed are the annual financial statements for the Webster Parish Fire District No. 10 as of and for the fiscal year ended December 31, 1996. The report includes all funds under the control and oversight of the district (but any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (but any exceptions or specify the other basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

Office

Enclosure

ORANGEALCO FIRE PROTECTION DISTRICT IN
Bossier, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:119 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 24:114 (A)(1)(2).

AFFIDAVIT

I personally came and appeared before the undersigned authority, Jack Dejeu, Jr., who, duly sworn, deposed and says that the financial statements herewith given present truly the financial position of the Webster Parish Fire District #9 as of December 31, 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, Jack Dejeu, Jr., who, duly sworn, deposes and says that the Webster Parish Fire District #9 received \$50,000 or less in revenues and other sources for the fiscal year ended December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.



Sworn to and subscribed before me, this 14th day of March, 1997.

Shirley Dejeu
NOTARY PUBLIC

Office _____

Address _____

Telephone No. _____

JAMESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

ONE MAIN STREET - P.O. BOX 887
MINNETONKA, MINNESOTA 55342-0887
(218) 211-1171
FAX (218) 211-1173

MEMBER OF THE AICPA
OFFICIAL AUDITOR OF THE
MINNESOTA SOCIETY OF CPAs

ONE FINCH AVENUE, SUITE 1000
MINNETONKA, MN 55342
MEMBER OF THE AICPA
OFFICIAL AUDITOR OF THE
MINNESOTA SOCIETY OF CPAs

Accountant Compilation Report

To the Board of Commissioners

Weyerhaeuser (Shoreland) Pine Plantation District #9
Shoreland, Minnesota

We have compiled the company's unaudited financial statements as of December 31, 1997, and for the year 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 responsibility of management. We have not audited or reviewed the compiled financial statements and, accordingly, do not express an opinion on any other items of information on them.

Jameson, Wise & Martin

March 11, 1997
Minnetonka, MN

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
WEBSTER PARISH POLICE JURY
 Thibodaux, Louisiana

Balance Sheet - All Fund Types and Account Groups
 December 31, 1996

	Governmental Fund Types	Account Groups	Total (Memorandum Only)
	Special Revenues	General Fund Assets	
ASSETS AND OTHER DEBITS			
Cash	\$ 20,681	-	20,681
Deposits	278	-	278
Land, buildings, improvements and equipment	-	142,000	142,000
Total assets and other debits	<u>\$ 20,959</u>	<u>142,000</u>	<u>162,959</u>
LIABILITIES AND FUND EQUITY			
Fund equity:			
Investment in general fund assets	\$ -	142,000	142,000
Fund balances:			
Unreserved - undesignated	20,959	-	20,959
Total fund equity	<u>20,959</u>	<u>142,000</u>	<u>162,959</u>
Total liabilities and fund equity	<u>\$ 20,959</u>	<u>142,000</u>	<u>162,959</u>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH FIRE PROTECTION CONTRACT NO. 9
 WEBSTER, PARISH POLICE ARMY
 Shreveport, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types
 For the year ended December 31, 1998

	<u>1998</u>
REVENUES	
All sources total	
Interest	\$ 34,811
Water Meter Receipts	871
Donations	1,600
Other revenues	1,800
Total revenues	<u>39,082</u>
EXPENDITURES	
Crews - public safety	
Insurance	
Supplies	2,488
Repairs and maintenance	81
Utilities	4,164
Fuel	1,600
Professional fees	418
Capital Outlay	325
Miscellaneous	2,784
Total expenditures	<u>14,659</u>
Excess (Deficiency) of revenues over expenditures	24,423
Fund balances at beginning of year	<u>2,638</u>
Fund balances at end of year	<u>\$ 27,061</u>

The accompanying notes are an integral part of this statement.

WESTER PARISH FIRE PROTECTION DISTRICT NO. 9
 WESTER PARISH POLICE JURY
 Shreveport, Louisiana

Governmental Fund Type - Special Revenue
 Statement of Revenue, Expenditures and Changes in
 Fund Balance - Budget (PLAP Basis) and Actual
 For the year ended December 31, 1996

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 21,000	21,043	43.3
Interest	200	471	471
Donations	200	1,845	1,645
Water User Donations	1,170	1,600	430
Other revenues	-	2,032	2,032
Total revenues	<u>23,570</u>	<u>27,991</u>	<u>4,421</u>
EXPENDITURES			
Current - public safety:			
Insurance	1,500	2,428	928
Supplies	600	94	499
Repairs and maintenance	2,700	6,150	(3,450)
Utilities	1,350	1,427	77
Fuel	600	480	120
Professional fees	-	325	(325)
Intercommunal	1,150	868	282
Capital outlay	19,700	2,750	16,950
Total expenditures	<u>29,550</u>	<u>19,411</u>	<u>10,139</u>
Excess (deficiency) of revenues over expenditures	(4,980)	18,580	23,560
Fund balance at beginning of year	<u>2,670</u>	<u>2,670</u>	-
Fund balance at end of year	<u>\$ -2,310</u>	<u>20,851</u>	<u>23,161</u>

The accompanying notes are an integral part of this statement.

WILSON PARISH FIRE PROTECTION DISTRICT NO. 9
WILSON PARISH POLICE JURY
Bossier, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1996

1. Summary of Significant Accounting Policies

The Wilson Parish Fire District No. 9 of Wilson Parish was created by resolution of the Wilson Parish Police Jury. The District began collecting of voters' taxes in January 1990. The District board consists of five members.

The significant accounting policies followed by the Wilson Parish Fire Protection District #9 in preparation of its accompanying financial statements are set forth below.

The following is a summary of certain significant accounting policies:

- A. Basis of Accounting - The accompanying component unit financial statements of the Wilson Parish Fire District #9 have been prepared in conformity with generally accepted accounting principles (GAAP) 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.
- B. Reporting entity - As the governing authority of the parish, for reporting purposes, the Wilson Parish Police Jury is the financial reporting entity for Wilson Parish. The financial reporting entity consists of (a) the primary government (Wilson Parish 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 Wilson 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. 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 the organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
WEBSTER PARISH POLICE JURY
Bogalusa, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1996

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

Because the Webster Parish Police Jury appoints all members of the board of directors and is able to impose its will on the district, the district was determined to be a component unit of the Webster 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.

- C. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #9. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as are current assets and expenditures are recognized when the liability exists.

Expenditures - Expenditures are approved by the Board at the monthly Board meetings.

Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.

Fund Assets - Fund assets are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fund assets are stated at historical cost.

F. Budget practices

The district uses the following budget practices:

The District adopted a budget for each year. The District adopts and controls budgets and the level of expenditures. Appropriations lapse at year-end and must be appropriated for the following year to be expended. All changes to the original budget must be approved by the Board of Commissioners.

WESTER PARISH FIRE PROTECTION DISTRICT NO. 9
WESTER PARISH POLICE JURY
Shreveport, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1996

F. Total columns on condensed statements

Total columns on the statements are captioned Memorandum-Only to indicate that they are presented only to facilitate financial analysis. Even in those columns do not present financial position or results of operations in accordance with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Ad Valorem Taxes

The District has been authorized to levy a 50 mill rate on tax. The authorization to levy the tax in that portion of the district is for 30 years beginning with tax year 1985. Taxes are assessed on the calendar year basis, become due on December 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January through February of the ensuing year.

3. Cash and cash equivalents

At December 31, 1996 the district has cash and cash equivalents totaling \$ 28,641 as follows:

Interest-bearing accounts	\$28,641
Fund	\$28,641

These deposits are stored at risk, which approximates market. Under some laws, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996, the district has \$28,700 in deposits (collected bank balances). These deposits are insured from risk by \$28,700 of federal deposit insurance. District bank deposits are adequately insured from risk by federal deposit insurance, the district does not have pledged securities as of December 31, 1996.

Even though pledged securities are considered uncollateralized (Category 3) under the provision of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise it will the pledged securities within 10 days of being notified by the district that the fiscal agent has

WEEHOLE PARISH FIRE PROTECTION DISTRICT NO. 9
 WEEHOLE PARISH POLICE DIST.
 Morgan City, Louisiana
 Minutes in Financial Statements
 As of and for the Year Ended December 31, 1998

filled in pay dependent funds upon demand.

4. Fixed assets

A summary of changes in gross of fixed assets follows:

	Balance January 1	Adding	Deletions	Balance December 31, 1998
Buildings	\$1,493	631	-	\$2,124
Vehicles	28,889	-	-	28,889
Other	28,889	7,121	---	36,010
Total	\$62,271	7,752	---	\$70,023

5. Officers

The following serve as officers:

Ray Hayes	President
Jay Webb	Vice-President
Jack Barnhill, Jr.	Secretary-Treasurer
Mike Burns	Chairman
Dalbert Stoney	Chairman