

WEBSTER PARISH FIRE PROTECTION DISTRICT #1

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

5. **Cash and cash equivalents** - Cash is insured by Federal Deposit Insurance Corporation (FDIC) as of June 30, 1995. At June 30, 1997 \$20,183 was uninsured.

6. **Change in Long-term Debt**

The following is a summary of bond transactions of the District for the year ended June 30, 1997:

Bond Payable, June 30, 1995	\$140,000
Bond Retired	<u>130,000</u>
Bond Payable, June 30, 1997	\$10,000

The annual requirements to amortize the debt outstanding as of June 30, 1997, including interest payments are as follows:

Year Ending June 30	Principal	Interest	Total
1998	\$ 25,000	15,875	40,875
1999	25,000	15,875	40,875
2000	20,000	15,325	35,325
2001	20,000	9,895	29,895
2002	25,000	7,865	32,865
Thereafter	<u>14,000</u>	<u>8,225</u>	<u>22,225</u>
Total	\$129,000	67,735	196,735

7. **Board of Commissioners**

The following serve on the Board of Commissioners:

Mike Broussard	Chairman
Jerry Proulx	Secretary-Treasurer
William Piccola	Commissioner
Eric Coltraine	Commissioner
Greg Adams	Commissioner

WEBSTER PARISH FIRE PROTECTION DISTRICT #1

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

1. The Webster Parish Fire Protection District #1 was created by resolution of the Webster Parish Police Jury in 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 Dinkins 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 #1 in preparation of the accompanying financial statements are set forth below:

- A. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #1. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available and not current assets and expenditures are recognized when the liability occurs.
- B. Expenditures - Expenditures are approved to be paid by the Board at its board meetings.
- C. Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax systems are recognized as revenues when assessed.
- D. Fund 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 26.11 mill ad valorem tax as of June 30, 1997. Debt service is funded by 16.67 mills and maintenance is funded by the remaining 9.44 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 coming year.

3. General Fixed Assets

	Total	Land & Buildings	Vehicles	Equipment
Balance 6-30-96	281,708	207,445	117,847	67,420
Additions	6,458	0	0	6,458
Balance 6-30-97	\$288,166	207,445	117,847	73,878

4. Noncurrent Assets - The total revenues in the financial statements are captioned Miscellaneous Only to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a municipality.

WINDSOR FIRE PROTECTION DISTRICT #7

Statement of Revenue, Expenditures and Changes in
Fund Balance - All Government Fund Types
For the year ended June 30, 1992

	1992
Revenues:	
All various taxes	\$ 82,322
Interest earned	3,792
Other receipts	2,212
Total revenues	<u>88,326</u>
Expenditures:	
Road maintenance fee	800
Telephone	1,848
Utilities	2,354
Office expense	200
Training	987
Fuel	1,323
Repairs and maintenance	14,427
Insurance	6,792
Legal and professional	880
Bond interest	17,003
Bond payments	28,080
Capital outlay	6,460
Miscellaneous	662
Note principal and interest	-
Savings and reserve	-
Total expenditures	<u>75,516</u>
Excess (deficiency) revenues over expenditures	12,810
Fund balance at beginning of year	<u>114,447</u>
Fund balance at end of year	<u>\$ 127,257</u>

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

WESTER FIRE PROTECTION DISTRICT #7
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1997

	Governmental Fund Type	Account Groups		Totals
	Special Revenue	Fixed Assets	General Long-Term Fund	(Miscellaneous Fund)
ASSETS				
Cash and cash equivalents	\$ 100,000	-	-	100,000
Deposits	99	-	-	99
Vehicles	-	217,887	-	217,887
Equipment	-	79,887	-	79,887
Buildings and land	-	107,440	-	107,440
Amount to be provided for retirement of long-term debt	-	-	200,000	200,000
Total Assets	\$ 100,100	\$ 395,170	\$ 200,000	\$ 695,311
LIABILITIES AND FUND BALANCE				
Debt (Payable)	\$ -	-	200,000	200,000
Fund Balance				
Reserved for debt retirement	99,000	-	-	99,000
Unreserved	10,100	-	-	10,100
Investment in fixed assets	-	395,170	-	395,170
Total fund balance	\$ 109,100	\$ 395,170	-	\$ 494,270
Total Liabilities and Fund Balance	\$ 109,100	\$ 395,170	\$ 200,000	\$ 694,270

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

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

June 30, 1997 Date

William J. Kestler, CPA's

801 Maple

Metairie, LA 70002

(Auditors)

In connection with your compilation of our financial statements as of June 30, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 30, 1997 (Date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1104.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1116.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1501-14) or the budget requirements of LSA-RS 38:43.

Yes No

Accounting and Reporting

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 instruments.

Advances and Bonuses

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

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

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 Wilcox 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.

Jarvis W. & Martin

Bossier, Louisiana
December 18, 1977

Budgeting

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

Management provided us with a copy of the adopted budget. Amendments were provided to us within the minutes of the board meetings.

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

We traced the adoption of the original budget for the year ended June 30, 1997 of the minutes of a meeting held on March 23, 1996 which indicated that the budget had been adopted by the commissioners of the Wilkes Parish Fire Protection District #7. The amendments were listed in the minute book.

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 repair and maintenance expenditures exceeded the budgeted amounts by more than 2%.

Accounting and Reporting

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

- a. trace payments to supporting documentation to the proper amount and paper

We examined supporting documentation for each of the six selected disbursements, and found the payment was for the proper amount and made in the correct paper with the only one exception. We could not verify this exception because of missing canceled checks. In two instances, there were no supporting documentation for the payment of services. In our search for general fixed assets, we selected nine 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 with supporting documentation, all of the payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities

Of the six selected disbursements, all but one could be verified that there were approvals from the treasurer and the chairman of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS42:1 through 42:13 (the open meetings law).

Wilkes Fire Protection District #7 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.

Debt

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

JAMESON, WISE & MARTIN

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLIED AGREED-UPON PROCEDURES

To the Management of the Wetmore Parish Fire Protection
District #7 of Wetmore Parish

We have performed the procedures included in the Legislative Government Audit Guide and enumerated below, which were agreed to by the management of the Wetmore Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in obtaining management's assertions about the Wetmore Parish Fire Protection District's compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying Louisiana *Statistique Questionnaire*. 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 Laws

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 LSA-RS 38:2111-2114 (the public bid law).

For the year ended June 30, 1997, no expenditures were made for material and supplies exceeding \$5,000, 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 41:1101-1104 (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 stated 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 (3) were also included in the listing obtained from management in agreed-upon procedure (2) as immediate family members.

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

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THE STATE BOARD OF ACCOUNTANTS
MINNIE, LOUISIANA
MEMBER OF THE
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MINNIE, LOUISIANA 71068

ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Fire District #7
Wolke Inn, Louisiana

We have compiled with financial statements as of and for the year ended June 30, 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 representation 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.

Jamieson, Wise & Martin

Minnie, Louisiana
December 10, 1997

WEBSTER PARISH FIRE PROTECTION DISTRICT #1
WEBSTER PARISH POLICE JURY
Bossier Ave., Louisiana

Component Unit Financial Statements
As of and for the year ended June 30, 1997

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**WESTER PARKS FIRE DISTRICT #7
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997**

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

JAN 2 1 1998

Prepared Date _____

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