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WEBSTER PARISH FIRE DISTRICT #9

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 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: ~~July 2, 1997~~

2007-1-2008

WEBSTER PARISH FIRE DISTRICT #0
WEBSTER PARISH POLICE JURY
Doyline, Louisiana

Component Unit Financial Statements
As of and for the year ended June 30, 1999

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ACCOUNTANTS' COMPILATION REPORT

**The Board of Commissioners
Wetland Parish Fire District #3
Doyline, Louisiana**

We have compiled the component unit 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, do not express an opinion or any other form of assurance on them.

JAMISON, WISE & MARTIN



Monroe, Louisiana
November 4, 1997

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Management of the Webster Parish Fire
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 District #3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire District's compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying Louisiana Allocation Certification. 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 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 LSA-RS 38:2219-2251 (the public bid law).

Two expenditures were made during the year for materials and supplies exceeding \$5,000. We examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2219-2251.

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 42:1181-1124 (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 noted 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 (I) were also included on the listing obtained from management in agreed-upon procedure (II) as immediate family members.

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

Budgeting

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

Management provided us with a copy of the original budget. There were several amendments to the budget during the year ended June 30, 1997.

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

We traced the adoption of the original budget to the minutes of a meeting held on June 4, 1996 which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #3 by a unanimous vote. We traced several amendments to the original budget to the minutes of the meetings held during the year ended June 30, 1997.

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. We noted an attempt by the District to properly amend the budget during the year when actual revenues and expenditures would exceed the budgeted amounts by more than 5%. However, we noted several variances of more than 5% for the year ended June 30, 1997. The total expenditures of the Special Revenue Fund were 43% in excess of amounts budgeted during the year. The total revenues of the Special Revenue Fund were 9% in deficit of amounts budgeted during the year.

Accounting and Reporting

8. Randomly select 6 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 six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (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.

- (k) 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 committee.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-BS 42:1 through 42:12 (the open meetings law).

Webster 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. Management documented in its meetings that the notices were properly posted.

Debt

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

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 indebtedness.

Advances and Benefits

11. 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 Webster Parish Fire District #3 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and ideas responsible 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 White-Miller

Monroe, Louisiana
November 4, 1997

WEAVER FIRE PROTECTION DISTRICT #3
Continued Balance Sheet - All Fund Types and Account Groups
June 30, 1997

	Governmental Fund Type	Account Groups		Totals (Memorandum Only)
		Special Revenue	General Fund Assets	
ASSETS				
Cash and cash equivalents	\$ 38,347	-	-	38,347
Deposits	65	-	-	65
Vehicle	-	100,000	-	100,000
Equipment and tools	-	49,554	-	49,554
Buildings and land	-	100,514	-	100,514
Fuel, oil, paper, etc.	-	18,883	-	18,883
Amount to be provided for retirement of long-term debt	-	-	100,000	100,000
Total assets	1,26,313	308,951	100,000	435,264
LIABILITIES AND FUND BALANCE				
Liabilities				
Bonds payable	\$ -	-	100,000	100,000
Total liabilities	-	-	100,000	100,000
Fund balance				
Covered for debt retirement	4,826	-	-	4,826
Unreserved	31,586	-	-	31,586
Investment in fixed assets	-	308,951	-	308,951
Total fund balance	36,412	308,951	-	345,363
Total liabilities and fund balance	1,26,313	308,951	100,000	435,264

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

MUNICIPAL FIRE PROTECTION DISTRICT #3

**Statement of Revenues, Expenditures and Changes
in Fund Balance - All Governmental Fund Types
For the Years Ended June 30, 1997 and 1996**

	<u>1997</u>	<u>1996</u>
Revenues:		
Ad valorem taxes	140,982	43,349
Interest earned	1,815	3,480
Grant revenue	14,519	33,000
Other receipts	<u>10,147</u>	<u>3,878</u>
Total revenues	<u>177,463</u>	<u>83,707</u>
Expenditures:		
Tax collection fees	1,000	1,609
Supplies and materials	2,908	1,331
Insurance	4,728	8,973
Interest	-	288
Professional fees	1,176	1,350
Dues and member fees	680	600
Repairs and maintenance	2,249	3,166
Rental expense	876	1,113
Fuel	1,483	1,348
Utilities	2,682	1,788
Telephone	1,427	1,070
Other	1,885	429
Office expense	1,519	378
Electric expense	2,034	-
Principal payments	15,000	18,885
Interest	9,000	10,000
Capital outlay - fire fighting equipment	16,177	16,518
Capital outlay - radio equipment	1,012	8,287
Capital outlay - building improvements	5,500	70,815
Capital outlay - building	<u>300</u>	<u>-</u>
Total expenditures	<u>115,682</u>	<u>187,818</u>
(Deficit) of revenues over expenditures	(11,607)	(84,111)
Fund balance beginning of year	<u>40,892</u>	<u>126,076</u>
Fund balance end of year	<u>29,285</u>	<u>41,965</u>

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

WEBSTER FIRE PROTECTION DISTRICT #0

Governmental Fund Type - Special Revenue
 Statement of Revenues, Expenditures and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual
 For the year ended June 30, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Ad valorem taxes	\$ 47,337	66,982	(175)
Interest earned	3,000	1,000	(1,000)
Grant Revenues	19,000	19,319	(80)
Other Revenues	18,018	30,149	(12,131)
Total revenues	<u>87,355</u>	<u>127,450</u>	<u>(40,095)</u>
Expenditures:			
Tax collection fees	1,785	1,699	76
Supplies and small tools	2,800	2,998	30
Insurance	4,763	4,728	236
Professional fees	1,238	1,179	39
Bank and transfer fees	600	600	-
Repairs and maintenance	2,800	2,249	55
Public expenses	600	976	(376)
Fuel	1,400	1,400	(0)
Utilities	2,800	2,682	118
Telephone	1,410	1,427	3
Other	1,538	1,988	(450)
Office	600	1,219	(619)
Electric expense	3,993	5,854	(1,861)
Principal payments	13,000	13,000	-
Interest	9,090	9,090	-
Capital outlay - fire equipment	1,380	16,377	(14,977)
Capital outlay - building improvement	-	2,500	(2,500)
Capital outlay - radio equipment	1,100	1,012	88
Capital outlay - building	315	300	15
Total expenditures	<u>57,616</u>	<u>71,682</u>	<u>(13,866)</u>
Excess (deficit) of revenues over expenditures	<u>29,739</u>	<u>55,768</u>	<u>(26,029)</u>
Fund balance beginning of year	<u>40,045</u>	<u>40,045</u>	-
Fund balance end of year	<u>\$ 69,784</u>	<u>95,813</u>	<u>(26,029)</u>

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

WEBSTER PARISH FIRE DISTRICT #9
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

1. Introduction

The Webster Parish Fire District #9 was created by resolution of the Webster Parish Police Jury in May 1985. 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 Doyline 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 #9 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), the organizations for which the primary government is financially accountable, and (b) 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.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

WEBSTER PARISH FIRE DISTRICT #3
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

1. *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 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.

- A. *Basis of accounting* - The modified accrual basis of accounting is used by the Webster 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.
- B. *Expenditures* - Expenditures are approved to be paid by the Board at the board meetings.
- C. *Taxes* - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
- D. *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.
- E. *Budgets* - The district uses the following budget practices:

The District adopted a budget for the year ended June 30, 1997. 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 Commissioners. The June 30, 1997 budget was amended, but a 5% variance still occurred.

2. *Ad Valorem Taxes*

The District has a levy of 21.8 mil ad valorem tax as of June 30, 1996. Debt service is funded by 11.5 mil, and maintenance is funded by the remaining 10.3 mils. The debt service coverage is for 15 years beginning with tax year 1987. The maintenance tax is for 18 years beginning with tax year 1987. Taxes are increased on a calendar year basis, however that on November 15 of each year, and

WEESTER PARISH FIRE DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1997

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 &		Equipment	Ration
		Buildings	Vehicles		
Balance 7-1-96	\$ 290,888	189,614	106,456	33,753	37,065
Additions	96,821	-	-	15,621	1,000
Deletions	(7,259)	-----	(7,259)	-----	-----
Balance 6-30-97	\$ 380,450	189,614	109,197	49,374	38,065

4. Memorandum 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.

5. Cash and Cash Equivalents

At June 30, 1997, the district had cash and cash equivalents (bank balances) totaling \$ 38,347. These deposits are stated at cost, which approximates market. Under state law, 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 the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 1997 the District has \$ 38,517 in deposits (bank balances). These deposits are secured from side by \$ 38,517 of federal deposit insurance.

	Cash in Bank		
	Checking	CDs	Total
Maintenance Funds	\$ 8,531	21,808	31,339
Fixed Payroll Fund	4,818	-----	4,818
Total	\$ 13,349	21,808	38,347

WEBSTER PARISH FIRE DISTRICT #9
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

6. Changes in Long-term Debt:

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

Bonds Payable, July 1, 1996	\$ 115,000
Bonds retired	115,000
Bonds Payable, June 30, 1997	\$ 125,000

Bonds payable at June 30, 1997, is comprised of the following issue:

\$200,000 General obligation bonds, dated 7/1/87	
due in annual installments through March 1, 2002,	
interest varying from 8 1/4% to 9%, secured by levy and	
collection of ad valorem taxes	\$125,000

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	\$ 15,000	7,990	22,990
1999	18,000	6,780	24,780
2000	18,000	5,580	23,580
2001	18,000	4,380	22,380
2002	25,000	2,690	27,690
Total	\$100,000	25,520	125,520

7. Board of Commissioners

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

Melvin Stewart	Chairman
Cathy Bell	Treasurer-Commissioner
Bobby Carter	Commissioner
Jim McCallister	Commissioner
Don Shelley	Commissioner