

**FIRE PROTECTION SUBDISTRICT NO. 2
OF WEST BATOR HOME TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (BASE BASIS) AND ACTUAL
OPERATIONAL FUND TYPES - SPECIAL REVENUE
YEAR ENDED JUNE 30, 1997**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Sales Taxes	\$175,000	\$207,500	\$32,500
of Insurance Rebate	7,500	6,823	(677)
Interest	4,000	7,520	3,520
TOTAL REVENUES	<u>186,500</u>	<u>221,743</u>	<u>35,243</u>
EXPENDITURES			
CURRENT			
PUBLIC SAFETY			
Administrative Fees	6,425	5,963	462
Convention & Special Training	4,500	4,504	(4)
Fire Equipment	20,000	9,599	10,401
Insurance	20,000	19,240	760
Maintenance	19,000	14,120	4,880
Matching Funds	3,500	3,500	-
Fuel	3,500	848	2,652
Payroll Taxes	2,500	2,700	(200)
Postage	200	140	60
Printing	200	-	200
Professional	2,500	2,278	222
Publications	800	841	(41)
Salaries	38,450	35,333	3,117
Supplies	1,000	120	880
Telephone	4,000	3,890	110
Uniforms	5,000	4,841	159
Utilities	2,500	1,880	620
Vehicle Expense - Repairs	12,500	20,223	(7,723)
Miscellaneous	2,000	1,737	263
CAPITAL OUTLAY:	<u>14,500</u>	<u>13,320</u>	<u>1,180</u>
TOTAL EXPENDITURES	<u>149,545</u>	<u>243,435</u>	<u>93,890</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>36,955</u>	<u>78,308</u>	<u>41,353</u>
FUND BALANCE, BEGINNING OF YEAR	<u>180,100</u>	<u>180,100</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>217,055</u>	<u>258,408</u>	<u>41,353</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**FIRE PROTECTION SUB-DISTRICT NO. 4
OF WEST BATON BOUGE PARISH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDING JUNE 30, 1997**

INTRODUCTION

Fire Protection Sub-District No. 4 of West Baton Rouge Parish was established by the parish governing authority, West Baton Rouge Parish Police Jury, as provided by Louisiana Revised Statute (LSR) 40:1586. The Fire Sub-District was created to do and perform all acts necessary and proper for the purpose of providing fire protection services within the Brusly sub-district. The sub-district is governed by a chief executive officer and a board of commissioners, in accordance with LSR 40:1584 which provides that if a municipality is included within a sub-district, the governing body of the municipality shall be the governing body of the sub-district. The 1990 census population of the sub-district was approximately 2,700 and the Fire Sub-District is a voluntary fire department with one permanent employee.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Fire Protection Sub-District No. 4 have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the reporting entity and component units that should be included within the reporting entity. The basic criterion for the including a potential component unit within the reporting entity is financial accountability. GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointment of governing boards
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the Town of Brusly designates management and influences operations of the Fire Sub-District, it was determined to be a component unit of the Town of Brusly. The accompanying financial statements present information only on the funds maintained by the Fire Sub-District and do not present information on the Town of Brusly, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**FIRE PROTECTION SUBDISTRICT NO. 2
OF WEST BOSTON NORTH TOWN
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING

The Sub-District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Fire Sub-District are classified as governmental funds. Governmental funds account for the Fire sub-district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds of the Fire Sub-District include:

Special Revenue Fund are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement basis. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenue at that time.

**FIRE PROTECTION SUBDISTRICT NO. 2
OF WEST BATON ROUGE PARISH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes and interest income.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

E. BUDGETS

Louisiana Local Government Budget Act, LA-LS. 38:1301-38 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Sub-District has expenditures under \$250,000, the Fire Sub-District does not fall within the Budget Act, but a budget was adopted.

F. ENCUMBRANCES

The Fire Sub-District does not use the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits. Under state law, the Sub-District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVENTORIES

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

I. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

**FIRE PROTECTION SUBDISTRICT NO. 2
OF WEST BATON ROUGE PARISH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

K. COMPENSATED ABSENCE

The Fire Sub-District does not have a policy relating to vacation or sick leave.

L. SALES TAXES

Sales tax reserves are collected by the West Baton Rouge Sales Tax Department for the West Baton Rouge Fire Protection District No. 2 (District). The sub-district No. 2 participates with the other sub-districts in the district receiving 17.4% of the District's distributable portion.

M. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

**FIRE PROTECTION SUBDISTRICT NO. 2
OF WEST BAYON HOME PARKER
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1987**

NOTE 2 - CASH AND CASH EQUIVALENTS

The Fire Sub-District had cash in a demand checking account at year-end as follows:

Petty Cash	\$200
Demand Account	87,153
Savings	33,955
	<hr/>
Cash & Cash Equivalents	121,308
	<hr/>
Certificate of Deposit	142,716
	<hr/>
	264,024
	<hr/>

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. 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 June 30, 1987, the Sub-District had \$264,024 in deposits (collected bank balances). These deposits are insured from risk by \$200,000 of federal deposit insurance and \$227,782 of pledged securities (market value) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

NOTE 3 - RECEIVABLES

A summary of receivables follows:

Sales Taxes	\$19,710
2% Insurance Rebate	6,622
	<hr/>
Total	\$26,332
	<hr/>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**FIRE PROTECTION DISTRICT NO. 2
OF WEST BAYON HOME PARISH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997**

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets at year end follows:

	Balance 1/1/97	Additions	Deletions	Balance 6/30/97
Equipment & Vehicles	<u>\$49,889</u>	<u>610,336</u>	<u>0-0-</u>	<u>\$660,225</u>

NOTE 5 - PENSION PLAN AND RETIREMENT COMMITMENTS

The Fire Sub-District does not have a pension plan nor offers post retirement benefits.

NOTE 7 - LITIGATION AND CLAIMS

As of June 30, 1997, the Fire Sub-District was not a defendant in any lawsuits and was not aware of any unasserted claims. No claims or litigation costs were incurred during the current year.

NOTE 8 - BOARD MEMBER COMPENSATION

No member of the board receives any compensation.

SUPPLEMENTAL INFORMATION

Donald C. DeVille

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COMPLIANCE REPORT BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

August 6, 1987

Board of Commissioners
Fire Protection Subdistrict No. 2 of West Baton Rouge Parish
Branly, Louisiana

I have audited the general purpose financial statements of the Fire Protection Subdistrict No. 2 of West Baton Rouge Parish as of and for the year ended June 30, 30, 1987, and have issued my report thereon dated August 6, 1987. I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the U.S. General Accounting Office.

Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws, regulations, contracts, and grants applicable to Fire Protection Subdistrict No. 2 of West Baton Rouge Parish is the responsibility of partnership's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of Fire Protection Subdistrict No. 2 of West Baton Rouge Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that for the items tested the Fire Protection Subdistrict No. 2 of West Baton Rouge Parish complied with these laws and regulations referred to above. With respect to the items not tested, nothing came to my attention to indicate that the West Baton Rouge Parish Fire Protection Sub-District No. 4 had not complied, in all material respects, with these provisions.

This report is intended for the information of the management. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully submitted,

Donald C. DeVille
Certified Public Accountant

Donald C. DeVille

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MEMBER
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REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

August 6, 1997

Board of Commissioners
Fire Protection Subdistrict No. 2 of West Baton Rouge Parish
Broussard, Louisiana

I have audited the general purpose financial statements of the Fire Protection Subdistrict No. 2 of West Baton Rouge Parish as of and for the year ended June 30, 1997, and have issued my report thereon dated August 6, 1997.

I conducted my audit in accordance with generally accepted auditing standards. Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of Fire Protection Subdistrict No. 2 of West Baton Rouge Parish for the year ended June 30, 1997, and I considered its internal control structure in order to determine my auditing procedures for the purposes of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the West Baton Rouge Parish Fire Protection Sub-District No. 4 is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

For the purposes of this report, I have classified the significant internal control structure policies and procedures in the following categories: Cash Receipts/Disbursements, Equipment, and Payroll.

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters to be material weaknesses as defined above.

This report is intended solely for the use of management and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Fire Protection Subdistrict No. 3 of West Baton Rouge Parish is a matter of public record.

Respectfully submitted,

Donald W. Rodella

Certified Public Accountant

OF WEST BACH HOUSE FARM
FIVE YEARS FININGS
YEAR ENDED JUNE 30, 1982

* * * *

DESCRIPTION: The vice District did not have a policy regarding overtime.

STATUS: The vice District now has a written overtime policy.

* * * *

DESCRIPTION: Retainer fees paid to attorney when no contract exists.

STATUS: A new attorney has been hired and is paid only for hours worked.

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FIRE PROTECTION SUBDISTRICT NO. 2
OF WEST BAYOU BOUGE PARISH

General Purpose Financial Statements
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 FFR 2-4-1998

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INDEPENDENT AUDITOR'S REPORT

August 8, 1997

Board of Commissioners
Fire Protection Sub-District No. 2 of West Baton Rouge Parish
Broussard, Louisiana

I have audited the accompanying general purpose financial statements of the Fire Protection Sub-District No. 2 West Baton Rouge Parish as of June 30, 1997, for the year then ended. These general purpose financial statements are the responsibility of the Fire Protection Sub-District No. 2 of West Baton Rouge Parish's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Fire Protection Sub-District No. 2 of West Baton Rouge Parish as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated August 8, 1997, on our consideration of Fire Protection Sub-District No. 2 of West Baton Rouge Parish's internal control structure and a report dated August 8, 1997, on its compliance with laws and regulations.

Respectfully submitted,

Donald C. DeVille

**FIRE PROTECTION DISTRICT NO. 2
OF WEST BROM BORO FIRE
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1987**

	GOVERNMENTAL	ACCOUNT	GENERAL	TOTAL
	FUND TYPE	GROUP		
	Special	GENERAL	LONG-TERM	(MEMORANDUM
	Revenue	ASSETS	OBLIGATIONS	NOTE)
ASSETS				
Cash and Cash Equivalents	\$91,314	-0-	-0-	\$91,314
Certificates of Deposit	143,714	-0-	-0-	143,714
Sales Taxes Receivable	26,132	-0-	-0-	26,132
Fixed Assets	-0-	\$440,235	-0-	\$440,235
Amount To Be Provided	-0-	-0-	\$1,000	1,000
TOTAL ASSETS	261,154	\$440,235	1,000	\$702,489
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$1,446	-0-	-0-	\$1,446
Employee Withholdings	1,193	-0-	-0-	1,193
Lease Obligations	-0-	-0-	\$1,000	1,000
TOTAL LIABILITIES	2,639	-0-	1,000	3,639
FUND EQUITY:				
Investment In General Fixed Assets	-0-	\$440,235	-0-	\$440,235
Fund Balance:				
Unreserved - Undesignated	258,525	-0-	-0-	258,525
TOTAL FUND EQUITY	258,525	\$440,235	-0-	\$702,760
TOTAL LIABILITIES AND FUND EQUITY	261,154	\$440,235	1,000	\$702,489

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**FIRE PROTECTION DISTRICT NO. 2
OF WEST BAYON BOULEVARD
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPE
SPECIAL REVENUE
YEAR ENDED JUNE 30, 1997**

REVENUES

Sales Taxes	\$207,589
2% Insurance Rebate	6,823
Interest	7,000
TOTAL REVENUES	<u>221,412</u>

EXPENDITURES

CURRENT

PUBLIC SAFETY

Administrative Fees	6,883
Convention & Special Training	4,984
Fire Equipment	9,599
Insurance	19,249
Maintenance	14,129
Matching Funds	1,500
Food	840
Payroll Taxes	2,303
Postage	240
Professional	1,378
Publications	841
Salaries	18,533
Supplies	323
Telephone	1,698
Uniforms	8,041
Utilities	2,994
Vehicle Expense - Repairs	29,322
Miscellaneous	1,737
CAPITAL OUTLAY:	<u>12,320</u>
TOTAL EXPENDITURES	<u>143,415</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	78,007
FUND BALANCE, BEGINNING OF YEAR	199,100
FUND BALANCE, END OF YEAR	<u>277,107</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.