

RECEIVED
LEGISLATIVE COUNCIL
DELETED IN 1958OFFICIAL
FILE COPY**DO NOT SEND OUT**Groups responsible
cannot know the
date and PLACE
DEAD is 1958

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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: JUL 08 1958**W. Kathleen Beard**

CERTIFIED PUBLIC ACCOUNTANT

12

9609
98400966

**Fire Sub - District No. 1 of
West Baton Rouge Parish**
Annual Financial Statements
Year ended December 31, 1997

Fire Sub - District No. 1 of West Essex Bangor Parish
 Annual Financial Statements
 Year ended December 31, 1997

Table of Contents

	Exhibit	Page
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS		1
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Statements Overview		
Combined Balance Sheet - All fund types and account groups	A	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All governmental fund types	B	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Fund Type	C	4
Notes to the Financial Statements		5 - 9
SUPPLEMENTARY INFORMATION		
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual - Special Revenue Fund		10
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS		11 - 12

W. Kathleen Broad
Certified Public Accountant
240 East Main Street - P. O. Box 5071
New Orleans, Louisiana 70008
(504) 638-1111

INDEPENDENT AUDITOR'S REPORT

To Mr. Carroll P. Bourgeois, Executive in Charge
and Members of the Board of Commissioners
Fire Sub - District No. 1 of West Baton Rouge Parish

I have audited the accompanying general purpose financial statements of the Fire Sub - District No. 1 of West Baton Rouge Parish, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Sub - District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. 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 general purpose financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fire Sub - District No. 1 of West Baton Rouge Parish as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Fire Sub - District No. 1 of West Baton Rouge Parish. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated in all material respects in relation to such statements taken as a whole.



W. Kathleen Broad
Certified Public Accountant
June 23, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS
Combined Statement Overview

Fire Sub - District No. 1 of West Baton Rouge Parish

Exhibit A

Combined Balance Sheet

All Fund Types and Account Groups

December 31, 1997

with comparative totals for December 31, 1996

	Governmental Fund Type	Account Group - General Fund Assets	Total (Memorandum Only)
ASSETS			
Cash	\$68,493	\$0	\$68,493
Receivables - Intergovernmental - sales tax	7,541	0	7,541
Fund assets	6	\$11,807	\$11,807
TOTAL ASSETS	\$106,044	\$11,807	\$117,851
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable and accrued liabilities	\$2,029	\$0	\$2,029
Total Liabilities (All Current)	2,029	0	2,029
Fund Equity:			
Investment in General Fund Assets	0	\$11,807	\$11,807
Fund balance - unreserved	104,029	0	104,029
Total Fund Equity	104,029	\$11,807	418,856
TOTAL LIABILITIES AND FUND EQUITY	\$106,044	\$11,807	\$117,851

The accompanying notes to the financial statements are an integral part of this statement.

Fire Sub - District No. 1 of West Baton Rouge Parish
 Combined Statement of Revenues, Expenditures and Changes in
 Fund Balance - All Governmental Fund Types
 Year ended December 31, 1997
 with comparative totals for December 31, 1996

Exhibit B

	Special Revenue	Totals (Memorandum Only)	
		1997	1996
REVENUES:			
Intergovernmental:			
Parish -			
Sales tax	\$112,160	\$112,160	\$102,042
2% Fire insurance rebate	3,977	3,977	3,986
Interest income	2,749	2,749	3,257
	<hr/>	<hr/>	<hr/>
Total revenues	118,886	118,886	109,285
EXPENDITURES:			
Current -			
Public safety -			
Fire	34,785	34,785	35,655
Capital outlay	134,285	134,285	11,756
	<hr/>	<hr/>	<hr/>
Total expenditures	169,070	169,070	47,411
Excess Revenues Over (Under)			
Expenditures	(50,184)	(50,184)	62,374
BEGINNING FUND BALANCE	154,218	154,218	91,844
	<hr/>	<hr/>	<hr/>
ENDING FUND BALANCE	\$104,034	\$104,034	\$154,218
	<hr/>	<hr/>	<hr/>

The accompanying notes to the financial statements are an integral part of this statement.

2022-23

Final Budget - District No. 1 of West Branch Rough Terrain
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget (Major Spend) and Actual
 General Revenue Fund Type

2022-23

*Year ended December 31, 1987 with comparative costs for December 31, 1989

	Social Services Fund		Totals/Minimum/Max/Deficit		Variance Previous Periods	Actual Committed	Variance Previous Actual
	Budget	Actual (2022/2023)	Budget	Actual (2022/2023)			
REVENUES							
Intergovernmental							
Funds -							
Sales tax	\$85,000	\$112,465	\$85,000	\$112,465	\$27,465	\$27,465	\$402,542
2% Fire Insurance Rebate	3,800	3,877	3,877	3,877	77	77	3,858
Interest Income	2,200	2,243	2,200	2,243	43	43	3,287
Total revenues	\$91,000	\$118,585	\$91,000	\$118,585	\$27,585	\$27,585	\$409,787
EXPENDITURES							
Current -							
Public safety -							
Fire	\$6,000	\$4,788	\$6,000	\$4,788	\$1,212	\$1,212	\$5,855
Capital outlay	142,800	194,289	142,800	194,289	51,489	51,489	71,768
Total expenditures	148,800	199,077	148,800	199,077	50,277	50,277	77,623
Excess Revenues Over (Under) Expenditures	(57,800)	(80,492)	(57,800)	(80,492)	\$4,312	\$4,312	\$63,164
BEG-BALANCE FUND BALANCE	\$6,000	\$84,218	\$6,000	\$84,218	\$78	\$78	\$1,844
END-OF-FUND BALANCE	\$5	\$104,026	\$5	\$104,026	\$86	\$86	\$104,026

The accompanying notes to the financial statements are an integral part of this statement.

Fire Sub - District No. 1 of West Baton Rouge Parish
Notes to the Financial Statements
December 31, 1997

Introduction

The Fire Sub - District No. 1 of West Baton Rouge Parish was established by the parish governing authority, under the provisions of Louisiana Revised Statute 48:1506. The "Sub - District" was created to do and perform all acts necessary and proper for the purpose of providing fire protection service within the Adult sub - district. The Sub - District is governed by a chief executive officer and a board of commissioners, in accordance with Louisiana Revised Statute 48:1506. The members of the governing body serve without pay, including per diem.

I. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of Fire Sub - District No. 1 of West Baton Rouge Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. In June of 1990, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepting accounting principles for state and local governments.

B. Financial Reporting Entity

GASB Statement No. 14 established criteria for determining which component units should be considered part of the reporting entity. 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 the ability of the reporting entity to impose its will on that organization's governing body, unless the potential for the organization to provide specific financial benefits to or impose specific financial burdens to the reporting entity; (2) organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity; and (3) organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

For financial reporting purposes, in conformance with GASB Statement No. 14, the Fire Sub - District No. 1 of West Baton Rouge Parish includes all funds, account groups, and activities that are controlled by, or dependent on, the Sub - District's executive and legislative branches (the chief executive officer and board of commissioners). The accompanying financial statements present only information on the funds maintained by the District and do not present information on any other governmental entity.

Five Sub - District No. 1 of West Baton Rouge Parish
Notes to the Financial Statements
December 31, 1997

I. Summary of Significant Accounting Policies (Continued)

C. Fund Accounting

The accounts of Five Sub - District No. 1 of West Baton Rouge Parish are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include assets, liabilities, fund equity, revenues and expenses or expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are utilized by the Sub - District:

Governmental Fund Types:

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

General Fixed Assets:

The General Fixed Assets Account Group is used to account for the fixed assets used in governmental fund type operations.

D. Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Sub - District considers sales taxes available when in the hands of the intermediary collecting governments and are recognized as revenues at this time. Expenditures are recorded when the related fund liability is incurred.

Fire Sub - District No. 1 of West Baton Rouge Parish
Notes to the Financial Statements
December 31, 1987

I. Summary of Significant Accounting Policies (Continued)

E. Budget and Budgetary Accounting

The Sub - District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Executive in charge prepares a proposed budget and submits same to the Board of Commissioners prior to the beginning of each year.
2. The budget is adopted through passage of a resolution at the first board meeting of each fiscal year.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. Budgets for the Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board of Commissioners.
5. Expenditures may exceed budgeted amounts providing funds are available and subsequent to the board's approval.
6. Formal budgetary integration is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. All budgetary appropriations lapse at the end of each fiscal year.

F. Encumbrances

Encumbrance accounting is not employed by the Sub - District.

G. Fixed Assets

The accounting and reporting treatment applied to fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on such assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated fair value on the date donated. The District does not capitalize infrastructure (dams, hydrants, etc.) but records such expenditures as current expenses.

Fire Sub - District No. 1 of West Salem Township
 Notes to the Financial Statements
 December 31, 1997

I. Summary of Significant Accounting Policies (Continued)

II. Compensated Absences

Employees of the District work part - time, and therefore, the District does not have a formal leave policy.

1. Total Columns on Statements

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Cash and Investments

Cash -

At December 31, 1997 the carrying amount of the Sub - District's deposits (cash) was \$98,403 and the bank balance was \$99,433. Of the bank balance, \$61,424 was covered by federal depository insurance and \$38,013 was covered by Securities Investor Protection Corporation (SIPC).

Investments -

Under state law, the District may invest in United States Bonds, treasury notes or certificates. These are classified as investments if their original maturities exceed 90 days. At year end the Sub - District held no investments.

3. Changes in General Fixed Assets

A summary of the general fixed asset group is as follows:

	Balance Jan. 1, 1997	Additions	Deletions	Balance Dec. 31, 1997
Equipment -				
Fire fighting	\$ 81,081	\$ 29,760	\$ 0	\$ 110,841
Office	7,769	0	0	7,769
Vehicles	84,660	0	0	84,660
Land	0	92,000	0	92,000
Construction in progress -				
Fire Station	0	12,320	0	12,320
	<u>\$ 173,510</u>	<u>\$ 134,280</u>	<u>\$ 0</u>	<u>\$ 307,790</u>

Fire Sub - District No. 1 of West Baton Rouge Parish
Notes to the Financial Statements
December 31, 1997

4. Sales Tax Revenues

Sales tax revenues are collected by the West Baton Rouge Parish Sales Tax Department for the West Baton Rouge Fire Protection District No. 1 (the District). The Fire Sub - District No. 1 of West Baton Rouge Parish participates with other sub - districts in the District sales tax revenue, receiving 9.2% of the District's distributable portion. Sales tax revenues comprise 5% of total revenue received by the Sub - District in 1997.

5. Agreement with the Town of Abbe

The Fire Sub - District entered into a local services agreement with the Town of Abbe in January 1992 to provide fire protection within the Town. Under the terms of the agreement, the Town has agreed to do the following:

- 1) Lease all vehicles, equipment, and supplies belonging to the Town and for the use of the Abbe Volunteer Fire Department to the Sub - District, provided that the Sub - District shall bear the cost of insurance coverage on all vehicles, equipment and supplies, said coverage to be approved by the Town with certificates of such insurance to be presented;
- 2) Permit the Sub - District to use the Town's existing fire stations and Old Town Hall during the term of the agreement, provided that the Sub - District shall provide insurance coverage thereon at least equal to the amount which the Town has in force on the date of the agreement and further provided that the Town is listed as an additional insured on the policy. However, insurance costs as to Station #2 shall be fifty (50%) percent to Town and fifty (50%) percent to Sub District.

6. Related Party Transactions

The District entered into a lease agreement with the Town of Abbe for the lease of one 1985 Ford Truck. The only consideration is for the Town to carry the truck on the Town's fleet policy. The District is responsible for all costs related to the truck including payment of the insurance premiums.

7. Subsequent Event

During 1998 the District authorized the sale of certificates of indebtedness in the amount of \$250,000, proceeds of which are to be used to finance the construction of the new fire station equipped to cost approximately \$216,000, and purchase fire equipment using any remaining proceeds.

SUPPLEMENTARY INFORMATION

Fire Station - District No. 1 of West Baton Rouge Parish
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget (GAAP Basis) and Actual - Special Revenue Fund
 Year ended December 31, 1997

Schedule 1

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:			
Intergovernmental:			
Parish -			
Sales tax	\$80,000	\$812,180	\$332,180
2% Fire Insurance Refund	3,000	3,977	977
Interest income	2,000	2,743	743
Total revenues	<u>85,000</u>	<u>118,800</u>	<u>33,800</u>
EXPENDITURES:			
Current -			
Public safety - Fire			
Salaries	2,400	2,400	0
Tire and oil	800	500	300
Logit	1,500	1,400	100
Accounting	1,200	1,200	0
Official journal	1,000	950	500
Insurance	7,200	6,367	833
Utilities	3,000	3,660	(660)
Telephones	1,000	1,140	(140)
Office supplies	600	30	570
Fees and subscriptions	250	30	220
Repairs to buildings	600	370	230
Repairs to equipment	4,000	8,400	(4,400)
Tools and supplies	4,000	1,807	2,193
Fuel and supplies	1,000	1,785	(785)
Miscellaneous	1,000	324	676
Power & cable repairs	300	30	270
Miscellaneous	3,500	4,040	(540)
Miscellaneous line expense	50	52	(2)
GAS Tax expense	150	52	98
Training	2,000	1,200	800
Total Current expenditures	<u>38,100</u>	<u>54,755</u>	<u>1,215</u>
Capital outlay	140,000	134,305	6,695
Total expenditures	<u>178,100</u>	<u>189,060</u>	<u>7,500</u>
Excess Revenues Over (Under) Expenditures	<u>(93,100)</u>	<u>29,740</u>	<u>\$1,070</u>
REMAINING FUND BALANCE	<u>52,000</u>	<u>84,718</u>	<u>(32,718)</u>
ENDING FUND BALANCE	<u>50</u>	<u>\$104,020</u>	<u>(\$29,498)</u>

W. Rutledge Beard
Certified Public Accountant
270 East Main St. - P. O. Box 3117
New Bern, Louisiana 70560
(504) 636-3117

Members

American Institute of CPAs
New York Institute of CPAs

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

To Mr. Carroll P. Bourgeois, Executive in Charge and
Members of the Board of Commissioners
Fire Sub - District No. 1 of West Baton Rouge Parish

I have audited the general purpose financial statements of the Fire Sub - District No. 1 of West Baton Rouge Parish, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 23, 1998. I have conducted my audit in accordance with generally accepted auditing standards, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Fire Sub - District No. 1 of West Baton Rouge Parish's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Fire Sub - District No. 1 of West Baton Rouge Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and also to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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 involving the internal control over financial reporting and its operation that I consider to be a material weakness.

This report is intended for the information of the Executive in charge and members of the Board of Commissioners of Fire Sub - District No. 1 of West Baton Rouge Parish and the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



W. Kathleen Beaud
Certified Public Accountant
June 23, 1998