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WORSHIP PARISH FIRE PROTECTION DISTRICT # 5  
BASKETA, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1966

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: **SEP 11 1966**

WESTER PARISH FIRE DISTRICT # 8  
SABOTIA, LOUISIANA  
WESTER PARISH POLICE JURY  
WISNER, LOUISIANA

General Purpose Financial Statements  
As of and for the Year Ended June 30, 1999  
With Supplemental Information Schedule

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**ANNUAL FINANCIAL STATEMENT**

JUNE 30, 1990

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
1600 North Third  
Post Office Box 94307  
Baton Rouge, Louisiana 70804-0007

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:534, enclosed are the annual financial statements for the Webster Parish Fire Protection District # 8 as of and for the fiscal year ended June 30, 1990. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Respectfully,  
  
Charles Strong  
Chairman

Enclosures

WEBSTER PARISH FIRE PROTECTION DISTRICT #3  
MORNING, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF  
REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 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 24:513(1)(1) and (1).

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Charles Strong, who, duly sworn, deposes and says that the financial statements herewith given presents fairly the financial position of the Webster Parish Fire Protection District #3 as of June 30, 1966, 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, Charles Strong, who, duly sworn, deposes and says that the Webster Parish Fire Protection District #3 received \$50,000 or less in revenues and other sources for the fiscal year ending June 30, 1966 and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

  
Charles Strong

Sworn to and subscribed before me, this 6<sup>th</sup> day of Aug., 1966.

  
Katherine E. Ketchum

**Webster Fire Protection District #5**  
**Combined Balance Sheet - All Fund Types and Account Group**  
**June 30, 1999**

	Governmental		Account	
	Fund Type	General	General	Totals
	Special	Fixed	Long-term	Memorandum
	Revenue	Assets	Debt	Only
<b>ASSETS</b>				
Cash and cash equivalents	18,500	-	-	18,500
Buildings, equipment and vehicles	-	137,449	-	137,449
<b>Total Assets</b>	<u>18,500</u>	<u>137,449</u>	<u>-</u>	<u>155,949</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Notes Payable	-	-	-	-
Capital leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance</b>				
Unreserved	18,500	-	-	18,500
Investment in fixed assets	-	137,449	-	137,449
<b>Total fund balance</b>	<u>18,500</u>	<u>137,449</u>	<u>-</u>	<u>155,949</u>
<b>Total Liabilities and Fund Balance</b>				
Balance	<u>18,500</u>	<u>137,449</u>	<u>-</u>	<u>155,949</u>

**WESTER PARISH FIRE PROTECTION DISTRICT # 5  
MORNING, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - ALL GOVERNMENTAL FUNDS TYPES  
FOR THE YEAR ENDED JUNE 30, 1990**

<b>Revenues:</b>	
Ed volume taxes	\$ 21,170
SE fire insurance	4,229
Donations	2,230
Interest	450
Fundraising	2,345
Grant	987
Other income	73
Total revenues	\$ 33,504
 <b>Expenditures:</b>	
Accounting	\$ 1,775
Fuel	1,500
Insurance	5,283
Repairs	1,600
Utilities	1,200
Office and postage	500
Training	937
Protection	-
Fund raiser	50
Other	500
Capital lease payments	12,851
Capital outlay - equipment	3,120
Total expenditures	\$ 38,000
 Excess of revenues over expenditures	 \$ 5,504
 Fund balance beginning of year	 \$ 12,967
Fund balance end of year	\$ 18,471

**VENETEE PARISH FIRE PROTECTION DISTRICT # 5  
BARRERIA, LOUISIANA**

**STATEMENT OF REVENUES EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1999**

	Budget	Actual	Variance Favorable Unfavorable
<b>Revenues:</b>			
Ad valorem taxes	\$ 22,000	\$ 21,175	\$ 825
On fire insurance	3,000	4,227	1,227
Donations	2,000	2,236	236
Interest	200	450	250
Fundraisers	3,000	2,348	(652)
Grant		987	987
Other income		73	73
<b>Total revenue</b>	<b>\$ 30,200</b>	<b>\$ 32,566</b>	<b>\$ 2,366</b>
<b>Expenditures:</b>			
Accounting	\$ 1,000	\$ 1,775	\$ 775
Fuel	1,800	1,550	(250)
Insurance	6,000	5,281	(719)
Repairs	2,800	1,500	(1,300)
Utilities	2,500	1,980	(520)
Office and postage	700	500	(200)
Training	500	937	437
Prevention	250	-	(250)
Fuel return	-	50	50
Other	200	500	300
Capital lease payments	12,800	12,801	1
Capital outlay - equipment	1,500	2,125	625
<b>Total expenditures</b>	<b>\$ 35,300</b>	<b>\$ 38,932</b>	<b>\$ 3,632</b>
<b>Excess (deficiency) of revenues over expenditures</b>		<b>\$ 3,634</b>	<b>\$ 3,634</b>
<b>Other financing sources (uses):</b>			
Transfers in	-	7,000	7,000
Transfers out	-	(7,000)	(7,000)
<b>Total other financing sources (uses)</b>		<b>-</b>	<b>-</b>
<b>Excess of revenues and other sources (uses) over (under) expenditures and other uses</b>		<b>\$ 3,634</b>	<b>\$ 3,634</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>\$12,007</b>	<b>\$ 12,007</b>	
<b>FUND BALANCE - END OF YEAR</b>	<b>\$15,641</b>	<b>\$ 15,641</b>	<b>\$ 3,634</b>

**Webster Parish Fire Protection District # 5**  
**Sarepta, Louisiana**  
**NOTES TO FINANCIAL STATEMENT**  
**June 30, 1990**

1. The Webster Parish Fire Protection District # 5 was created by resolution of the Webster Parish Police Jury in August 1987. The district began collecting ad valorem taxes with the tax year 1988. The district board consist of five members. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Town of Sarepta and the fifth member is appointed by the other four members and is the chairman of the District. No compensation is given to Commissioners. The volunteer membership of firemen consist of 25, serving approximately 1780 in population within approximately 25 sq. miles.

The significant accounting policies followed by the Webster Parish Fire Protection District #5 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 #5. 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 generally recognized under the modified accrual basis of accounting when the related liability is incurred. Expenditures are approved to be paid by the Board at the board meetings. A budget is prepared for the district funds. During the year the district received budget comparison operations differ materially from those anticipated in the original budget.
- C. **Taxes** - District property taxes are levied and collected by the parish tax collector. 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 or estimated cost if historical cost is not known. Donated assets are valued at the fair market value at the date of donation.

**2. Ad Valorem Taxes**

The District has a levy of 9.41 mill ad valorem tax as of June 30, 1990. 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 ensuing year.

**Wablar Parish Fire Protection District # 5**  
**Terrebonne, Louisiana**

**NOTICE OF FINANCIAL STATEMENTS**  
**June 30, 1996**

B. General Fund Assets	Total
Estimated 6-30-96	\$173,640
Revised June	1,481
Estimated 6-30-95	175,121
Revised June	2,319
Estimated 6-30-94	172,400
	2,100

C. Change in Long Term Debt

As of June 30, 1996, no long term debt is scheduled to be paid by the District.

D. Capital Assets

The District's acquisition of equipment for fire protection equipment during the year ended June 30, 1996, was for the purchase of a new pump and hose valued at \$8,800. No other items for the year ending June 30, 1996. The District received net payments of \$220,000 which included payment of \$99,000 due.

The year ended June 30, 1996.

E. Board of Commissioners

Stephen Stroup	Chairman
Walter Smith	Society Treasurer
John Bland	Commissioner
Walter Jones	Commissioner
Walter Stroup	Commissioner

No representatives paid to any Board Members.

F. Litigation and Claims

As June 30, 1996, the District settled six to date of any claims against it.