

JOHN M. GATHINGS  
CERTIFIED PUBLIC ACCOUNTANT  
Hwy. 2 East - Oak Grove, Louisiana 71263

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P.O. BOX 1088

May 16, 1997

Ward 2 Fire District  
Frankie Jones, Fire Chief  
Pioneer, Louisiana 71266

Sir:

I have compiled the accompanying balance sheet and statement of receipts and disbursements for Ward 2 Fire District as of and for the year ended December 31, 1996 in accordance with standards established by the American Institute of Certified Public Accountants. The balance sheet presents the assets of Ward 2 Fire District at historic costs and its liabilities at current values. All information included in this annual report is the representation of Ward 2 Fire District.

A compilation is limited to presenting in the form of financial statements information that is the representation of the entity whose financial statements are presented. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



John M. Gathings  
Certified Public Accountant

**WARD 2 FIRE DISTRICT**  
Pioneer, Louisiana

**Notes to the Financial Statements**  
**For the Year Ended December 31, 1996**

**J. TOTAL COLUMNS ON STATEMENTS**

The 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 result of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. CASH AND CASH EQUIVALENTS**

The Ward 2 Fire District maintains two checking accounts in the Capital Bank in Delhi, Louisiana. The account numbers are 0880666 and 0827573 and had a total balance at December 31, 1996 of \$4,256.40. The District also has a savings account with a balance of \$1,400.00. All accounts are insured by the FDIC in the amount of \$100,000.00.

**3. RECEIVABLES**

The district has receivables only for the property assessment. This receivables are from uncollected property assessments. The district's board reviews these receivables each year and has liens filed on the property for assessments over two years old. The receivables totaled \$20,496.29 at December 31, 1996. On October 1, 1996 the citizens of West Carroll Parish paid a 1/2% sales tax to pay for fire protection to go into effect January 1, 1997. This tax is to replace the assessment levied by the fire district. The collectability of the receivables will be very doubtful.

**4. RELATED PARTY TRANSACTIONS**

There are no related party transactions to disclose as required by FASB 57.

**5. LITIGATION AND CLAIMS**

The Ward 2 Fire District is not a defendant in any litigation seeking damages.

## WARD 2 FIRE DISTRICT

Pioneer, Louisiana

### Notes to the Financial Statements For the Year Ended December 31, 1996

- 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 fiscally dependent on the police jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Ward 2 Fire District is fiscally dependent on the police jury, the district was determined to be a component unit of the West Carroll 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.

#### C. FUND ACCOUNTING

The 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 reported in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement

WARD 2 FIRE DISTRICT  
Pioneer, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 1996

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deletions	Balance December 31, 1996
Land	\$790.00	\$500.00	\$0.00	\$1,290.00
Building	\$26,775.90	\$0.00	\$0.00	\$26,775.90
Equipment	\$80,294.59	\$6,115.08	\$0.00	\$86,409.67
Total	<u>\$110,759.49</u>	<u>\$6,615.08</u>	<u>\$0.00</u>	<u>\$117,344.57</u>

7. SUBSEQUENT EVENTS

There were no events that occurred after the close of field work and prior to the issuance of this report that materially affected the Ward 2 Fire District.

**WARD 2 FIRE DISTRICT**  
**Combined Statement of Receipts, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types**  
**General Fund**  
**For the Year Ended December 31, 1999**

<b>REVENUES:</b>	
Donations	\$204.70
Assessments	10,885.29
2% Fire Insurance Rebate	3,200.16
<b>TOTAL REVENUES</b>	<b>\$14,290.15</b>
<b>EXPENDITURES:</b>	
Repairs to Fire Truck	\$2,094.10
Supplies	2,030.66
Gasoline	788.04
Professional Fees	673.00
Insurance	2,748.00
Training and Safety Banquet	292.60
Utilities	1,485.00
Office Supplies	644.56
Capital Outlay	6,675.00
Miscellaneous	607.75
<b>TOTAL EXPENDITURES</b>	<b>\$19,433.71</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$2,900.99</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$23,154.69</b>
<b>FUND BALANCE AT THE END OF YEAR</b>	<b><u>\$26,154.69</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WARD 2 FIRE DISTRICT  
Ponchartraine, 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 year. The certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:515(1)(A)(ii).

A F F I D A V I T

Personally came and appeared before the undersigned authority, Frankie Jones, Fire Chief of Ward 2 Fire District, who, duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Ward 2 Fire District as of December 31, 1996, and the results of operations for the year then ended, in accordance with generally accepted accounting principles, accounting principles, applied on a basis consistent with that of the preceding year.

In addition, Frankie Jones, who, duly sworn, deposes and says that the Ward 2 Fire District received \$50,000 or less in revenues and other sources for the year ended December 31, 1996, and accordingly, is not required to have an audit for the previously mentioned year.

Frankie Jones

Sworn to and subscribed before me, this 21<sup>st</sup> day of May, 1997.

[Signature]  
NOTARY PUBLIC

Fire Chief FRANKIE JONES  
Address 5541 Blounting St.  
Ponchartraine, La 70066  
Phone No. (504)988-3327

**WARD 2 FIRE DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget (GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 1995**

	Budget as Amended	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
2% Fire Insurance Rebate	\$3,200.00	\$3,233.16	\$33.16
Other Income	203.00	204.75	\$1.75
<b>TOTAL REVENUES</b>	<b>\$3,403.00</b>	<b>\$3,437.92</b>	<b>\$34.92</b>
<b>EXPENDITURES:</b>			
Office Expense	\$600.00	619.00	(19.00)
Utilities	1,500.00	1,485.00	14.12
Fuel	300.00	258.56	41.44
Supplies	300.00	287.74	12.26
Truck Repairs	150.00	127.06	22.94
Professional Fees	375.00	379.00	(4.00)
Miscellaneous	600.00	606.39	(6.39)
Capital Outlay	1,000.00	985.99	14.01
<b>TOTAL EXPENDITURES</b>	<b>\$4,025.00</b>	<b>\$4,750.66</b>	<b>\$724.66</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(\$622.00)</b>	<b>(\$312.63)</b>	<b>\$309.37</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$15,373.45</b>	<b>\$15,373.45</b>	
<b>FUND BALANCE AT THE END OF YEAR</b>	<b>\$14,751.45</b>	<b>\$15,060.82</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WARD 2 FIRE DISTRICT

GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1999

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WARD 2 FIRE DISTRICT  
Flores, Louisiana

TRANSMITTAL LETTER  
ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS

May 18, 1997

Office of the Legislative Auditor  
Attention: Ms. Dorothy Milner  
Post Office Box 94367  
1900 North Third Street  
Baton Rouge, Louisiana 70804-9367

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Ward 2 Fire District as of and for the year ended December 31, 1996. The report includes all funds under the control and oversight of the fire district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
Fire Chief

Enclosure

**WARD 2 FIRE DISTRICT**  
 Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1998

	Governmental Fund Type	Account Group	Totals Memo Only
	General Fund	General Fixed Assets	
<b>ASSETS:</b>			
Cash in Bank - Regular	\$1,080.38	\$0.00	\$1,080.38
Cash in Bank - Special	4,566.02		\$4,566.02
Accounts Receivable	20,493.29		\$20,493.29
Due from Special Rev. Fund	13,030.44		\$13,030.44
Fixed Assets	0.00	117,345.57	\$117,345.57
<b>TOTAL ASSETS</b>	<u>\$30,169.13</u>	<u>\$117,345.57</u>	<u>\$147,514.70</u>
<b>LIABILITIES and FUND BALANCE:</b>			
<b>LIABILITIES:</b>			
Due to General Fund	\$13,030.44		\$13,030.44
<b>TOTAL LIABILITIES</b>	\$13,030.44	\$0.00	\$13,030.44
<b>FUND BALANCE:</b>			
Investment in General Fixed Assets	\$0.00	\$117,345.57	\$117,345.57
<b>FUND BALANCE:</b>			
Undesignated	\$26,154.69	\$0.00	\$26,154.69
<b>TOTAL FUND BALANCE</b>	<u>\$26,154.69</u>	<u>\$117,345.57</u>	<u>\$143,500.26</u>
<b>TOTAL LIABILITIES and FUND BALANCE</b>	<u>\$39,185.13</u>	<u>\$117,345.57</u>	<u>\$156,530.70</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WARD 2 FIRE DISTRICT**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget (GAAP Basis) and Actual**  
**All Fund Types**  
**For the Year Ended December 31, 1996**

	Budget as Amended	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
2% Fire Insurance Rebate	\$3,200.00	\$3,203.16	\$3.16
Other	300.00	294.76	4.76
Assessment Fees	18,999.00	18,995.28	(14.71)
<b>TOTAL RECEIPTS</b>	<b>\$22,499.00</b>	<b>\$22,493.21</b>	<b>\$5.79</b>
<b>EXPENDITURES:</b>			
Insurance	\$2,750.00	\$2,746.00	\$2.00
Truck Expenses	2,900.00	2,994.50	(94.50)
Capital Outlay	6,900.00	6,615.06	(115.06)
Office Expense	625.00	644.56	(19.56)
Supplies	2,650.00	2,636.66	13.34
Legal & Accounting	675.00	679.00	(4.00)
Utilities	1,500.00	1,485.89	14.11
Miscellaneous	900.00	900.00	(0.00)
Fuel	900.00	788.94	11.06
<b>TOTAL EXPENDITURES</b>	<b>\$19,350.00</b>	<b>\$19,689.21</b>	<b>(\$149.21)</b>
<b>EXCESS OF RECEIPTS OVER EXPENDITURES</b>	<b>\$3,149.00</b>	<b>\$2,804.00</b>	<b>(\$345.00)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$23,164.89</b>	<b>\$23,164.89</b>	
<b>FUND BALANCE AT THE END OF YEAR</b>	<b>\$26,214.89</b>	<b>\$25,969.89</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WARD 2 FIRE DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund**  
**For the Year Ended December 31, 1999**

**REVENUES:**

2% Fire Insurance Rebate	\$3,250.10
Contributions	204.78
<b>TOTAL REVENUES</b>	<b>\$3,454.88</b>

**EXPENDITURES:**

Gas	\$258.56
Office Expense	618.58
Legal Fees	379.00
Utilities	1,485.89
Miscellaneous	313.56
Training and Awards Banquet	289.00
Track Repairs	127.00
Capital Outlay	985.09
Supplies	287.74
<b>TOTAL EXPENDITURES</b>	<b>\$4,730.50</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,275.62)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$15,373.45</b>
<b>FUND BALANCE AT THE END OF YEAR</b>	<b><u>\$14,120.82</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WARD 2 FIRE DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Special Revenue Fund**  
**For the Year Ended December 31, 1996**

**REVENUES:**

Assessment Fees	\$18,886.29
<b>TOTAL REVENUES</b>	<b>\$18,886.29</b>

**EXPENDITURES:**

Insurance	\$2,748.00
Accounting Expense	300.00
Office Expense	24.63
Capital Outlay	5,829.09
Supplies	2,348.00
Travel Expenses	2,887.64
Miscellaneous	294.20
Fuel	530.50
<b>TOTAL EXPENDITURES</b>	<b>\$14,712.66</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$4,242.63</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$2,291.24</b>
<b>FUND BALANCE AT THE END OF YEAR</b>	<b><u>\$12,033.67</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WARD 2 FIRE DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget (GAAP Basis) and Actual**  
**Special Revenue Fund**  
**For the Year Ended December 31, 1996**

	Budget as Amended	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>			
Assessment Fees	\$10,000.00	\$18,995.29	(\$14.71)
<b>TOTAL REVENUES</b>	<b>\$10,000.00</b>	<b>\$18,995.29</b>	<b>(\$14.71)</b>
<b>EXPENDITURES:</b>			
Insurance	2,750.00	2,748.00	\$2.00
Legal & Accounting	300.00	300.00	\$0.00
Miscellaneous	300.00	294.20	5.80
Truck Expenses	2,800.00	2,867.44	(\$67.44)
Capital Outlay	6,600.00	6,659.09	(\$129.09)
Office Expenses	25.00	24.63	\$0.37
Fuel	500.00	530.38	(\$30.38)
Supplies	2,350.00	2,345.92	\$4.08
<b>TOTAL EXPENDITURES</b>	<b>\$14,625.00</b>	<b>\$14,742.66</b>	<b>(\$217.66)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$4,475.00</b>	<b>\$4,252.63</b>	<b>(\$222.37)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$7,791.24</b>	<b>\$7,791.24</b>	
<b>FUND BALANCE THE END OF YEAR</b>	<b>\$12,266.24</b>	<b>\$12,033.87</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WARD 2 FIRE DISTRICT**  
**Pioneer, Louisiana**

**Notes to the Financial Statements**  
**For the Year Ended December 31, 1996**

investments with original maturities of 90 days or less. Under state law, the 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 their principal offices in Louisiana.

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; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**G. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**H. COMPENSATED ABSENCES**

The district has no paid employees; therefore there is no policy relating to vacation and sick leave.

**I. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources.

## WARD 2 FIRE DISTRICT

Pineau, Louisiana

### Notes to the Financial Statements For the Year Ended December 31, 1996

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 district include:

1. **General Fund** - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

#### D. BASIS OF ACCOUNTING

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

##### Revenues:

All revenues are recorded when received.

##### Expenditures:

Expenditures are generally recognizable under the modified accrual basis of accounting, when the liability is incurred.

#### E. BUDGETARY PRACTICES:

The Ward 2 Fire District did adopt a budget for the year 1996.

#### F. CASH AND CASH EQUIVALENTS:

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those



WARD 2 FIRE DISTRICT  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

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**WARD 2 FIRE DISTRICT  
PIONEER, LOUISIANA**

**ANNUAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 1996**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or clerk, and, only as often as appropriate public officials. This 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.

**PREPARED BY:**

Release Date \_\_\_\_\_

**JOHN M. GATHINGS  
CERTIFIED PUBLIC ACCOUNTANT  
OAK GROVE, LOUISIANA 71263**

## WARD 2 FIRE DISTRICT

Pioneer, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 1996

This legal entity was established to provide fire protection for the political subdivision of Ward 2 in the parish of West Carroll. This entity operates independent of any other parish governing body, but functions under guidelines set forth by the West Carroll Parish Police Jury. All members of the board serve with no compensation.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

#### A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Ward 2 Fire District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### ii. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consist of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) 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 West Carroll 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