

**FOREST FIRE DISTRICT**  
**Combined Statement of Receipts, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types**  
**General Fund**  
**For the Year Ended December 31, 1996**

<b>REVENUES:</b>	
Donations	\$600.00
Assessments	15,630.00
2% Fire Insurance Rebate	2,827.23
Interest	1,541.99
<b>TOTAL REVENUES</b>	<b>\$20,599.21</b>
<b>EXPENDITURES:</b>	
Repairs to Fire Truck	\$1,800.21
Supplies	1,525.87
Insurance	1,400.00
Professional Fees	400.00
Maintenance	1,087.14
Fuel	554.85
Office Supplies	485.61
Capital Outlay	4,536.59
Miscellaneous	1,257.88
<b>TOTAL EXPENDITURES</b>	<b>\$13,042.94</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$7,556.27</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$61,277.64</b>
<b>FUND BALANCE AT THE END OF YEAR</b>	<b><u>\$68,833.77</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

## FOREST FIRE DISTRICT

Forest, 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 Forest 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

**FOREST FIRE DISTRICT**

Forest, 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 Forest Fire District maintains two checking accounts in the West Carroll National Bank in Oak Grove, Louisiana. The account numbers are 1416996 and 0116621 and had a total balance at December 31, 1996 of \$5,167.00. They also have three Certificate of Deposits that total \$33,072.66. All accounts are insured by the FDIC in the amount of \$100,000.00.

**3. RECEIVABLES**

The district has receivables only for the property assessments. 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 \$10,224.00 at December 31, 1996. See Note 9.

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deletions	Balance December 31, 1996
Equipment	\$24,481.00	\$4,521.32	\$0.00	\$29,012.32
Total	<u>\$24,481.00</u>	<u>\$4,521.32</u>	<u>\$0.00</u>	<u>\$29,012.32</u>

**FOREST 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	\$3,000.00	\$2,927.23	(\$72.77)
Other	2,000.00	2,041.98	41.98
Assessment Fees	15,500.00	15,630.00	130.00
<b>TOTAL RECEIPTS</b>	<b>\$20,500.00</b>	<b>\$20,599.21</b>	<b>\$99.21</b>
<b>EXPENDITURES:</b>			
Maintenance	\$1,000.00	\$1,092.14	(\$92.14)
Truck Expenses	1,800.00	1,806.31	(6.31)
Capital Outlay	4,500.00	4,531.32	(31.32)
Office Expense	500.00	465.61	34.39
Supplies	1,500.00	1,528.87	(28.87)
Legal & Accounting	500.00	400.00	100.00
Insurance	1,400.00	1,409.00	(9.00)
Miscellaneous	1,200.00	1,257.88	(57.88)
Fuel	500.00	559.85	(59.85)
<b>TOTAL EXPENDITURES</b>	<b>\$12,900.00</b>	<b>\$13,042.98</b>	<b>(\$142.98)</b>
<b>EXCESS OF RECEIPTS OVER EXPENDITURES</b>	<b>\$7,600.00</b>	<b>\$7,556.23</b>	<b>(\$43.77)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$41,777.54</b>	<b>\$41,777.54</b>	
<b>FUND BALANCE AT THE END OF YEAR</b>	<b>\$49,377.54</b>	<b>\$49,333.77</b>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

## FORBIST FIRE DISTRICT

Forest, Louisiana

Notes to the Financial Statements  
For the Year Ended December 31, 1990

This legal entity was established to provide fire protection for the political subdivision of Ward 3 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.

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

#### A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Forest 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.

#### B. 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

FOREST FIRE DISTRICT  
Forest, Louisiana

TRANSMITTAL LETTER  
ANNUAL GENERAL PURPOSE FINANCIAL STATEMENTS

May 08, 1997

Office of the Legislative Auditor  
Attention: Ms. Dorothy Milner  
Post Office Box 94337  
1600 North Third Street  
Baton Rouge, Louisiana 70804-0337

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Forest 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

## FOREST FIRE DISTRICT

Forest, 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.

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

318438-3549

P.O. BOX 1088

May 08, 1987

Forest Fire District  
Mike Berry, Fire Chief  
Forest, Louisiana 71242

Sir:

I have compiled the accompanying balance sheet and statement of receipts and disbursements for Forest Fire District as of and for the year ended December 31, 1986 in accordance with standards established by the American Institute of Certified Public Accountants. The balance sheet presents the assets of Forest Fire District at historic costs and its liabilities at current values. All information included in this annual report is the representation of Forest 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



## FOREST FIRE DISTRICT

Forest, 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.
3. Organizations for which the police jury does not appoint a voting majority but are fiscally dependant 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 Forest 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 recorded 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

**FOREST 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	\$5,167.09	\$0.00	\$5,167.09
Certificate Of Deposit	33,072.68		33,072.68
Accounts Receivable	10,094.00		10,094.00
Fixed Assets	0.00	33,012.92	33,012.92
<b>TOTAL ASSETS</b>	<u>\$48,333.77</u>	<u>\$33,012.92</u>	<u>\$81,346.69</u>
<b>LIABILITIES and FUND BALANCE:</b>			
<b>LIABILITIES:</b>			
<b>TOTAL LIABILITIES</b>	\$0.00	\$0.00	\$0.00
<b>FUND BALANCE:</b>			
Investment in General Fixed Assets	\$0.00	\$33,012.92	\$33,012.92
<b>FUND BALANCE:</b>			
Undesignated	\$48,333.77	\$0.00	\$48,333.77
<b>TOTAL FUND BALANCE</b>	<u>\$48,333.77</u>	<u>\$33,012.92</u>	<u>\$81,346.69</u>
<b>TOTAL LIABILITIES and FUND BALANCE</b>	<u>\$48,333.77</u>	<u>\$33,012.92</u>	<u>\$81,346.69</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

512

STATE OF LOUISIANA  
1911 1912  
GOVERNMENT PRINTING OFFICE  
Source: Accounting  
Copies: 1000  
July 1912  
1912 to 1913

FOREST FIRE DISTRICT  
FOREST, LOUISIANA

ANNUAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, as required, only and other appropriate public officials. This report is available for public inspection at the District 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

FOREST FIRE DISTRICT

GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1988

TABLE OF CONTENTS

INTRODUCTORY SECTION:

Title Page		
Table of Contents		

EXHIBIT PAGE

FINANCIAL SECTION:

Transmittal Letter		3
Affidavit		4

General Purpose Financial Statements:

Balance Sheet - All Fund Types and Account Groups	A	5
Statement of Revenues, Expenditures, and Changes in Fund Balances - All Fund Types	B	6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual-All Fund Types	C	7

Notes to the Financial Statements		8
-----------------------------------	--	---

FOREST FIRE DISTRICT  
Oak Grove, 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 verification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(D)(1)(c).

A F F I D A V I T

Personally came and appeared before the undersigned authority, Mike Berry, Fire Chief of Forest Fire District, who, duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Forest 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, Mike Berry, who, duly sworn, deposes and says that the Forest 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.



Sworn to and subscribed before me, this 27<sup>th</sup> day of May, 1997.

  
NOTARY PUBLIC

Fire Chief James M. Berry  
Address 2023 Hwy 522  
Oak Grove, LA 70056  
Phone No. 601-338-4076

**FOREST FIRE DISTRICT**  
Forest, Louisiana

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

**5. RELATED PARTY TRANSACTIONS**

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

**6. LITIGATION AND CLAIMS**

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

**9. SUBSEQUENT EVENTS**

The citizens of West Carroll Parish paid a 10% sales tax on October 1, 1996 to go into effect on January 1, 1997. This tax replaces the property assessments. With the passage of the sales tax, I believe the collectability of the outstanding accounts receivable is doubtful.