

WEST BARNSTABLE FIRE DISTRICT
BASIC FINANCIAL STATEMENTS AND
MANAGEMENT'S DISCUSSION AND ANALYSIS
WITH INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2013

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WEST BARNSTABLE FIRE DISTRICT
BASIC FINANCIAL STATEMENTS
AND MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2013

TABLE OF CONTENTS

Independent Auditor's Report	i
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	iii
Management's Discussion and Analysis	v
Basic Financial Statements	
<u>Government-wide Financial Statements</u>	
Statement of Net Position	1
Statement of Activities	2
<u>Fund Financial Statements</u>	
Balance Sheet – Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	4
Reconciliation of Changes in Fund Balances - Governmental Funds to Changes in Net Position	5
Statement of Net Position – Fiduciary Funds	6
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	7
Notes to Financial Statements	8
Required Supplementary Information	
Schedule of Funding Progress - OPEB	24
Budget Comparison Schedule – General Fund	26
Notes to Required Supplementary Information	27

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Prudential Committee
West Barnstable Fire District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Barnstable Fire District (the "District"), West Barnstable, Massachusetts, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the West Barnstable Fire District, West Barnstable, Massachusetts, as of June 30, 2013, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.



REPORT OF THE COMMITTEE ON MEDICAL RESEARCH

Presented at the Annual Meeting of the American Medical Association, Chicago, Ill., May 1, 1935

Report of the Committee on Medical Research

The Committee on Medical Research, organized in 1927, has the honor to submit to the American Medical Association its report for the year 1934. The Committee has been privileged to receive the cooperation and assistance of many individuals and organizations, and it is a pleasure to acknowledge their contributions to the work of the Committee.

The Committee has been particularly interested in the progress of research in the field of medical education.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress and the budgetary comparison schedule on the accompanying pages be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2013 certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Barnstable Fire District's internal control over financial reporting and compliance.

Lynch, Malloy, Marini Ltd

Norwell, Massachusetts

December 18, 2013





Lynch, Malloy, Marini, LLP

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Prudential Committee
West Barnstable Fire District

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Barnstable Fire District (District), as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 18, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lynch, Malloy, Marini, LLP

Norwell, Massachusetts
December 18, 2013



The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and timeline. The document is organized into several sections, including an introduction, a detailed description of the project goals, a list of the project's deliverables, and a timeline of the project's progress. The information provided in this document is intended to serve as a reference for all project stakeholders and to ensure that everyone is on the same page regarding the project's direction and goals.

Project Manager
Date: 10/26/2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

WEST BARNSTABLE FIRE DISTRICT

Management's Discussion and Analysis

June 30, 2013

As management of the West Barnstable Fire District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2013.

Financial Highlights:

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$2.8 million (net assets). Of this amount, \$0.5 million (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- The total cost of all District services for fiscal year 2013 was \$1.7 million. Fire operations, prudential expenditures and debt service represented 73.0%, 26.8% and 0.2% of total costs, respectively.
- As of the end of the current fiscal year, unassigned fund balance for the general fund was about \$0.4 million, or approximately 19.5% of general fund expenditures.

Overview of the Financial Statements:

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. In addition, the District is required to present supplementary information which includes a schedule of the general fund and budgetary comparison.

Government-Wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the District include prudential operations, fire operations, and debt service. The District does not currently have any business-type activities.

Fund financial statements: A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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WEST BARNSTABLE FIRE DISTRICT

Management's Discussion and Analysis

June 30, 2013

Governmental funds: *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is considered to be major a fund. The remaining funds are combined into aggregate funds in this presentation. Individual fund data for each of these non-major governmental funds is available from the District Treasurer's office.

The basic governmental fund financial statements can be found in the accompanying pages of this report.

Proprietary funds: The West Barnstable Fire District does not currently have any proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District does not currently have any enterprise funds.

Proprietary funds provide the same type of information as the government-wide financial statements.

Fiduciary funds: *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's programs.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements follow the basic financial statements described above.

STATE OF NEW YORK
IN SENATE
January 12, 1910.

REPORT OF THE
COMMISSIONER OF THE LAND OFFICE
IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE
JANUARY 12, 1910.

ALBANY:
J. B. LIPPINCOTT & CO., PRINTERS.
1910.

THE LAND OFFICE OF THE STATE OF NEW YORK
HAS THE HONOR TO ACKNOWLEDGE THE RECEIPT OF
A RESOLUTION PASSED BY THE SENATE
JANUARY 12, 1910.

IN RESPONSE TO WHICH
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WEST BARNSTABLE FIRE DISTRICT

Management's Discussion and Analysis

June 30, 2013

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the West Barnstable Fire District, assets exceeded liabilities by \$2.8 million for governmental activities at the close of the most recent fiscal year as demonstrated in the following table:

	FY 2013	FY 2012	
	Governmental	Governmental	Percent
	Activities	Activities	Change
Current assets	\$ 1,143,921	\$ 1,560,616	(26.7)%
Capital assets	2,312,770	1,919,115	20.5%
Total assets	3,456,691	3,479,731	(0.7)%
Current liabilities	145,470	243,350	(40.2)%
Long-term liabilities	466,839	409,310	14.1%
Total liabilities	612,309	652,660	(6.2)%
Net position:			
Invested in capital assets, net of related debt	2,276,769	1,813,133	25.6%
Restricted	98,553	91,829	7.3%
Unrestricted	469,060	922,109	(49.1)%
Total net position	\$ 2,844,382	\$ 2,827,071	0.6%

Governmental Activities

Governmental activity long term liabilities include \$36,000 in general obligation bonds payable, the current portion due within fiscal year 2014 is \$36,000. Long-term liabilities also include compensated absences and other post employment benefit liabilities.

The largest portion of the District's governmental net position of \$2.3 million reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The next largest portion of the District's governmental net position represents unrestricted net position of approximately \$0.5 million may be used to meet the District's ongoing obligations to citizens and creditors. The remaining balance of net position, \$0.1 million, represents resources that are subject to restrictions placed on how they may be used.

At the end of the current fiscal year, the District is able to report positive balances in all categories of net position.

WEST BARNSTABLE FIRE DISTRICT
Management's Discussion and Analysis
June 30, 2013

Statement of Activities

Governmental activities increased the District's net position by \$17,311 or 0.6% during fiscal year 2013. A summary of revenues and major functional expenditures is presented below.

Key elements of governmental activity are as follows:

Revenues:

- ◆ Property taxes and charges for services represent about 74.4% and 24.0%, respectively of the District's governmental activity revenue.

Expenses:

- ◆ Fire operations, prudential expenditures and debt service costs represent 73.0%, 26.8% and 0.2% of governmental activities, respectively.

	Governmental Activities		
	<u>June 30, 2013</u>	<u>June 30, 2012</u>	<u>% Change</u>
Revenues:			
Program Revenues:			
Charges for services	\$ 402,338	\$ 354,802	13.4%
Operating grants and contributions	7,907	38,281	(79.3) %
General Revenues:			
Property taxes levied	1,250,271	1,197,304	4.4%
Penalties and interest on taxes	11,940	11,140	7.2%
Investment income	2,034	2,984	(31.8)%
Miscellaneous	13,221	23,938	(44.8)%
Transfers	(8,275)	-	(100.0)%
Contributed capital	-	38,576	(100.00)%
Total Revenues	1,679,436	1,667,025	0.7%
Expenses:			
Prudential operations	444,922	405,445	9.7%
Fire operations	1,231,481	1,118,835	8.5%
Debt service	3,722	6,002	(38.0)%
Total Expenses	1,662,125	1,530,282	8.6%
Change in net position	17,311	136,743	(87.3)%
Net position – beginning of year	2,827,071	2,690,328	5.1%
Net position – end of year	<u><u>\$ 2,844,382</u></u>	<u><u>\$ 2,827,071</u></u>	0.6%

STATE OF NEW YORK

IN SENATE

JANUARY 18, 1907

REPORT

OF THE

COMMISSIONERS OF THE LAND OFFICE

FOR THE YEAR 1906

ALBANY:

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PRINTED BY THE

STATE PRINTING OFFICE

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WEST BARNSTABLE FIRE DISTRICT
Management's Discussion and Analysis
June 30, 2013

Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing financing requirements. Fund balance for governmental funds is reported in a classification hierarchy which is based upon the extent to which the government is bound to honor constraints on the specific purposes for which the amounts in those funds can be spent. These classifications are non-spendable, restricted, committed, assigned and unassigned fund balance.

In particular, *unassigned fund balance* represents the residual fund balance which has not been restricted, committed, or assigned to a purpose within that fund. The general fund is the only fund which should report a positive unassigned fund balance amount. Any negative unassigned fund balance represents expenditures incurred for specific purposes which exceeded the amounts restricted, committed, or assigned for that purpose.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$0.7 million, a decrease of approximately \$0.36 million from the prior year. The governmental funds' combined ending fund balances were reported in the following classifications: restricted fund balance of \$0.19 million, committed fund balance was \$0.11 million; assigned fund balance was \$0.01 million and unassigned fund balance of approximately \$0.40 million.

The general fund is the chief operating fund. At the end of the current fiscal year, the general fund reported aggregate fund balance of \$0.51 million, a decrease of \$0.43 million from the previous year. Of this amount \$0.11 million or 21% represents committed fund balance. Assigned fund balance of \$0.01 million represents 2% of total general fund balance. Unassigned fund balance of \$0.39 million represents 77% of total general fund balance. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Total unassigned fund balance represents approximately 19% of total general fund expenditures and 24% of general fund revenues, while total general fund balance represents 25% and 31%, respectively, of the same amounts.

General Fund Budgetary Highlights

The original budget of \$2.08 million is reduced by encumbrances and continuing appropriations of \$25,404 to calculate the final amended budget of \$2.05 million.

Capital Asset and Debt Administration

Capital assets - The District's investment in capital assets for governmental activities as of June 30, 2013 amounts to \$2,312,770, which is net of accumulated depreciation of \$1,415,403. The investment in capital assets includes land; buildings; improvements; machinery and equipment.

1. Introduction

The purpose of this document is to provide a comprehensive overview of the project's objectives, scope, and deliverables. It serves as a reference for all project-related activities and ensures that all team members are aligned with the project goals.

The project is a complex endeavor that requires a high level of coordination and communication. The primary objective is to develop a robust system that meets the needs of the organization. This involves a thorough understanding of the requirements and a commitment to delivering high-quality results. The project team is composed of experts in various fields, including software development, project management, and business analysis. Each team member has a specific role to play in the success of the project.

The project is divided into several phases, each with its own set of tasks and deliverables. The phases are: Planning, Analysis, Design, Development, Testing, and Deployment. Each phase is critical to the overall success of the project. The Planning phase involves defining the project's scope and objectives. The Analysis phase involves gathering requirements and analyzing the data. The Design phase involves creating a detailed design for the system. The Development phase involves writing the code and building the system. The Testing phase involves verifying the system's functionality and performance. The Deployment phase involves releasing the system to the users.

The project team is committed to maintaining open communication and providing regular updates to the stakeholders. This ensures that everyone is informed of the project's progress and can provide input as needed. The project manager is responsible for coordinating the team's efforts and ensuring that the project stays on track. The team members are responsible for completing their assigned tasks and reporting back to the project manager. The project is a team effort, and the success of the project depends on the collaboration and commitment of all team members.

The project is a complex endeavor that requires a high level of coordination and communication. The primary objective is to develop a robust system that meets the needs of the organization. This involves a thorough understanding of the requirements and a commitment to delivering high-quality results. The project team is composed of experts in various fields, including software development, project management, and business analysis. Each team member has a specific role to play in the success of the project. The project is divided into several phases, each with its own set of tasks and deliverables. The phases are: Planning, Analysis, Design, Development, Testing, and Deployment. Each phase is critical to the overall success of the project. The Planning phase involves defining the project's scope and objectives. The Analysis phase involves gathering requirements and analyzing the data. The Design phase involves creating a detailed design for the system. The Development phase involves writing the code and building the system. The Testing phase involves verifying the system's functionality and performance. The Deployment phase involves releasing the system to the users.

2. Project Objectives

The project has several key objectives that guide the team's efforts. These objectives are: to develop a system that is reliable, secure, and scalable; to ensure that the system meets the needs of the organization; and to deliver the system on time and within budget.

3. Project Scope

The project scope defines the boundaries of the project and identifies the tasks that are included in the project. The scope includes the development of the system, the testing of the system, and the deployment of the system. The scope also includes the documentation of the system and the training of the users. The project scope is a critical component of the project plan and ensures that the team is focused on the right tasks.

WEST BARNSTABLE FIRE DISTRICT
Management's Discussion and Analysis
June 30, 2013

The table below represents a summary of the District's capital assets, net of accumulated depreciation by category (in thousands):

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Land	\$ 350	\$ 350
Construction in progress	-	105
Buildings and related improvements	1,115	589
Equipment, machinery, vehicles	848	875
	<u>\$ 2,313</u>	<u>\$ 1,919</u>

Long-term debt - At the end of the current fiscal year, the District had total bonded debt outstanding of \$36,000 compared to \$72,000, last year. All debt is a general obligation of the District.

Economic Factors and Next Year's Budgets and Rates

- ♦ The District's operating budgets increased approximately \$82,035 or 5% over the FY 2013 budget.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the West Barnstable Fire District, Attn: District Treasurer, 2160 Meetinghouse Way, West Barnstable, MA 02668.

THE JOURNAL OF THE AMERICAN MEDICAL ASSOCIATION
PUBLISHED WEEKLY
CHICAGO, ILL., MAY 1, 1935

ORIGINAL ARTICLES

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BASIC FINANCIAL STATEMENTS

WEST BARNSTABLE FIRE DISTRICT

Statement of Net Position

June 30, 2013

	Primary Government Governmental Activities/Totals
<u>ASSETS</u>	
Cash and cash equivalents	787,834
Receivables, net of allowance for uncollectibles	356,087
Capital assets, net of accumulated depreciation	2,312,770
Total assets	<u>\$ 3,456,691</u>
<u>LIABILITIES</u>	
Accounts payable and other current liabilities	\$ 53,163
Provision for refund of paid taxes	55,587
Accrued interest payable	720
Noncurrent liabilities	
Due within one year	36,000
Due in more than one year	466,839
Total liabilities	<u>612,309</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	2,276,769
Restricted	98,553
Unrestricted	469,060
Total net position	<u>2,844,382</u>
 Total liabilities and net position	 <u>\$ 3,456,691</u>

The accompanying notes are an integral part of these financial statements.

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WEST BARNSTABLE FIRE DISTRICT

Statement of Activities

For the Year Ended June 30, 2013

Functions/Programs Primary government	Program Revenue			Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government	
				Governmental Activities/Totals	Net (Expense) Revenue and Changes in Net
Prudential activities	\$ 444,922	\$	\$	\$	(444,922)
Fire operations	1,213,481	402,338	7,907		(803,236)
Debt service	3,722				(3,722)
Total governmental activities/ primary government	1,662,125	402,338	7,907	(1,251,880)	
General revenues:					
Property taxes and payments in lieu, net of allowance for uncollectibles				\$	1,250,271
Penalties and interest on taxes					11,940
Unrestricted investment earnings					2,034
Miscellaneous					13,221
Transfers to fiduciary funds					(8,275)
Total general revenues and transfers					1,269,191
Change in net position					17,311
Net position - beginning of year					2,827,071
Net position - end of year					\$ 2,844,382

The accompanying notes are an integral part of these financial statements.

WEST BARNSTABLE FIRE DISTRICT

Balance Sheet - Governmental Funds

June 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash and cash equivalents	\$ 593,800	\$ 194,034	\$ 787,834
Property taxes receivable	115,795		115,795
Other receivables:			
Ambulance	234,608		234,608
Tax liens	47,288		47,288
Total assets	<u>\$ 991,491</u>	<u>\$ 194,034</u>	<u>\$ 1,185,525</u>
<u>LIABILITIES</u>			
Warrants and withholding payables	\$ 53,163	\$	\$ 53,163
Provisions for refund of paid taxes	55,587		55,587
Total liabilities	108,750		108,750
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred revenue	376,335		376,335
Total deferred inflows of resources	376,335		376,335
<u>FUND BALANCES</u>			
Restricted		194,034	194,034
Committed	107,530		107,530
Assigned	9,974		9,974
Unassigned	388,902		388,902
Total fund balances	<u>506,406</u>	<u>194,034</u>	<u>700,440</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 991,491</u>	<u>\$ 194,034</u>	<u>\$ 1,185,525</u>

Amounts reported for governmental activities in the statement of net assets are different because:

Total fund balances of governmental funds	700,440
Capital assets used in governmental activities are not financial resources and not reported in funds.	2,312,770
Certain receivables are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	376,335
Reporting of assets on a full accrual basis requires an estimate for uncollectible accounts.	(41,604)
Long-term liabilities are not due and payable in the current period and are not included in funds.	(502,839)
Reporting of liabilities on full accrual basis requires associated interest be accrued.	(720)
Net position of governmental activities	<u>\$ 2,844,382</u>

The accompanying notes are an integral part of these financial statements.

STANDARD FORM NO. 64

U.S. GOVERNMENT PRINTING OFFICE

1964 O - 348-101

1. The purpose of this form is to provide a means for the collection and dissemination of information regarding the activities of the various agencies of the Federal Government.

2. Instructions

a. This form is to be filled out by the head of the agency or by a designated representative.

3. The information should be furnished in a concise and factual manner, and should be based on the best available information.

4. Reporting Period

a. The reporting period should be for the calendar year ending on the last day of the year.

5. Distribution of Information

a. The information should be disseminated to the appropriate personnel within the agency.

6. Signature

7. The information should be furnished in a concise and factual manner, and should be based on the best available information.

8. Date

9. Remarks

a. This section is for additional information.

10. The information should be furnished in a concise and factual manner, and should be based on the best available information.

WEST BARNSTABLE FIRE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 1,431,052	\$	\$ 1,431,052
Investment income	1,849	186	2,035
Licenses, permits, and fees	2,285		2,285
Penalties and interest on taxes	11,942		11,942
Ambulance	176,270		176,270
Intergovernmental		6,907	6,907
Departmental and other	10,245	1,689	11,934
Total revenues	1,633,643	8,782	1,642,425
Expenditures:			
Current:			
Prudential operations	354,423		354,423
Fire operations	1,602,481	1,623	1,604,104
Debt service	40,447		40,447
Total Expenditures	1,997,351	1,623	1,998,974
Revenues over (under) expenditures	(363,708)	7,159	(356,549)
OTHER FINANCING SOURCES (USES)			
Transfers in	25,229	53,753	78,982
Transfers out	(87,257)		(87,257)
Total other financing sources and uses	(62,028)	53,753	(8,275)
Revenues and other financing sources over expenditures and other financing uses	(425,736)	60,912	(364,824)
Fund balance, beginning of year	932,142	133,122	1,065,264
Fund balance, end of year	\$ 506,406	\$ 194,034	\$ 700,440

The accompanying notes are an integral part of these financial statements.

Dear Sirs:

I have the honor to acknowledge the receipt of your letter of the 14th inst. and in reply to inform you that the same has been forwarded to the proper authorities for their consideration.

I am, Sir, very respectfully,
Your obedient servant,
J. H. [Name]

WEST BARNSTABLE FIRE DISTRICT
Reconciliation of Changes in Fund Balances -
Governmental Funds to Changes in Net Position
For the Year Ended June 30, 2013

Revenues and other financing sources over expenditures and other financing uses	\$ (364,824)
Governmental funds report capital outlays as expenditures, however, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the Statement of Changes in Net Position.	
Capital outlays during the fiscal year	557,772
Depreciation expense recorded for the fiscal year	(164,117)
Revenues are recognized on the modified accrual basis of accounting in the fund financial statements, but are recognized on the accrual basis of accounting in the government-wide financial statements.	
Net change in deferred revenue	53,834
Net change in allowance for uncollectible accounts	(8,556)
The issuance and repayment of long-term debt are recorded as other financing sources or uses in the fund financial statements, but have no effect on net assets in the government-wide financial statements. Also, governmental funds report issuance costs, premiums, discounts and similar items as expenditures when paid, whereas these amounts are deferred and amortized on a government-wide basis.	
Principal payments on long-term debt	36,000
The fund financial statements record interest on long-term debt when due. The government-wide financial statements report interest on long-term debt when incurred.	
Net change in accrued interest	727
Certain liabilities are not funded through the use of current financial resources and, therefore, are not reported in the fund financial statements, however, these liabilities are reported in the government-wide financial statements. The net change in these liabilities is reflected as an expense in the Statement of Changes in Net Position. Changes in liabilities are as follows:	
Other post-employment benefits	(90,498)
Compensated absences	(3,031)
Change in net position	\$ <u>17,307</u>

The accompanying notes are an integral part of these financial statements.

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF POLITICAL SCIENCE
POLITICAL SCIENCE 301
LECTURE NOTES

1. Introduction
2. The State

3. The Social Contract
4. The Social Contract

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WEST BARNSTABLE FIRE DISTRICT
Statement of Net Position - Fiduciary Funds
June 30, 2013

		Other Post-Employment Benefits Trust Fund
	ASSETS	
Cash and cash equivalents		\$ 8,292
Total assets		\$ 8,292
	NET POSITION	
Held in trust		\$ 8,292
Total liabilities and net position		\$ 8,292

The accompanying notes are an integral part of these financial statements.

RESEARCH REPORT
ON THE
EFFECTS OF
THE
NEW
TECHNIQUE

1. The purpose of this study was to determine the effects of the new technique on the performance of the subjects. The subjects were divided into two groups: the control group and the experimental group. The control group was given the standard technique, while the experimental group was given the new technique. The results of the study showed that the experimental group performed significantly better than the control group. This suggests that the new technique is more effective than the standard technique.

2. The results of the study also showed that the new technique was more efficient than the standard technique. The subjects in the experimental group completed the task in less time than the subjects in the control group. This indicates that the new technique is more efficient than the standard technique.

WEST BARNSTABLE FIRE DISTRICT
Statement of Changes in Fiduciary Net Position - Fiduciary Funds
For the Year Ended June 30, 2013

	Other Post-Employment Benefits Trust fund
Additions	
Interest and dividends	\$ 17
Total additions	<u>17</u>
Transfers	
Transfers in	<u>8,275</u>
Change in net position	8,292
Net position - beginning	<u> </u>
Net position - ending	<u><u>\$ 8,292</u></u>

The accompanying notes are an integral part of these financial statements.

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
1100 SOUTH EAST ASIAN AVENUE
CHICAGO, ILLINOIS 60607-7070

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WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

Note 1. District History and Reporting Entity

The West Barnstable Fire District (District), West Barnstable, Massachusetts was organized by special acts of the Massachusetts General Court to provide fire-prevention services, extinguishment of fires, and emergency medical care, rescue, ambulance services, and street lighting to the residents of the Town of Barnstable, Massachusetts. The District is governed by an elected three member Prudential Committee and a Board of Water Commissioners.

Reporting Entity

Primary Government

The accompanying financial statements present the District and its component units.

Component Units

Component units are included in the District's reporting entity if their operational and financial relationships with the District are significant. Pursuant to these criteria no component units are identified for inclusion in the accompanying financial statements.

Joint Venture

The District has entered into a joint venture with other municipalities to pool resources and share the costs, risks, and rewards of providing goods or services to venture participants directly, or for the benefit of the general public or specific recipients. The following is the District's joint venture, its purpose, and the annual assessment paid by the District. Financial statements may be obtained from the joint venture by contacting them directly. The District does not have an equity interest in the joint venture.

<u>Joint venture and address</u>	<u>Purpose</u>	<u>FY 2013 Assessment</u>
Cape Cod Municipal Health Group c/o Group Benefit Strategies 15 Midstate Drive, Suite 110 Auburn, MA 01501	To provide employee health benefits	\$ 123,756

The 2013 assessment consists of the total amounts billed to the District for all plans and is paid 80% and 20% by the District and employees, respectively.

The Cape Cod Municipal Health Group (Group) is governed by a representative steering committee. The District is indirectly liable for debt and other expenditures of the Group and is assessed monthly for its subscribing employees, based on rates determined prior to the start of the fiscal year for each type of policy. Financial statements of the Group may be obtained by contacting the Group at the above address. The District has no equity interest in the joint venture. At June 30, 2013, as reported in the Group's internal financial statements, the Group had net assets of \$23,850,000.

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

Note 2. Summary of Significant Accounting Policies

A. Basis of Presentation

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the District has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the District has chosen not to do so. The more significant accounting policies established in GAAP and used by the District is discussed below.

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District's fire protection and general administrative services are classified as governmental activities. The District does not have any activities classified as business-type activities.

Government-wide Statements

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are presented on a consolidated basis by column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in three parts—invested in capital assets (net of related debt); restricted net assets, and unrestricted net assets. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities. Gross expenses (including depreciation) are reduced on the Statement of Activities by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue.

Certain costs, such as pension benefits, property, liability and health insurance, among others are not allocated among the District's governmental functions and are included in prudential operations in the Statement of Activities.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

Chapter 1: Introduction to the Study

1.1 Background

The purpose of this study is to investigate the impact of the economic crisis on the financial sector in the United States. The study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion. The study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion.

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1.2 Objectives

The objectives of this study are to investigate the impact of the economic crisis on the financial sector in the United States. The study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion. The study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion.

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1.3 Methodology

The methodology of this study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion. The study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion.

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1.4 Organization

The organization of this study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion. The study is based on a review of the literature and a survey of the financial institutions. The study is divided into three main parts: a review of the literature, a survey of the financial institutions, and a conclusion.

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013.

The following fund types are used by the District:

Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

- General fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service and capital projects.
- Debt service funds are used to account for all financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Currently, the District does not utilize a debt service fund.
- Capital projects funds are used to account for all financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
- Permanent funds are used to account for resources that are restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs – that is for the benefit of the government or its citizens.

Proprietary Funds:

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The District does not have any proprietary funds.

Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support District programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

- Agency funds are used to hold funds on behalf of parties other than the District, including Other Post Employment Benefit ("OPEB") funds. Agency funds are custodial in nature and do not involve measurement of results of operations.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/ expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District may electively add funds, as major funds, which have specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

STUDY 1: STABILITY OF THE HYPOTHESIS

1. Introduction

2. Method

3. Results

4. Discussion

The purpose of this study was to examine the stability of the hypothesis that the relationship between the two variables is positive. The study was conducted using a sample of 100 participants.

The results of the study showed that the hypothesis was supported. The relationship between the two variables was found to be positive and significant.

The study was limited by the use of a convenience sample and the lack of control over the environment. Future research should address these limitations.

In conclusion, the study provided evidence for the stability of the hypothesis. The relationship between the two variables was found to be positive and significant.

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WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

B. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurement 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 pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and property tax revenues are considered available if they are collected within 60 days after fiscal year end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

C. Cash and Cash Equivalents

For the purpose of the Statement of Net Position, "cash and cash equivalents" include all demand, savings accounts, and certificates of deposits of the District. For the purpose of the proprietary fund Statement of Cash Flows, "cash and cash equivalents" include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less. Additional cash and cash equivalent disclosures are presented in these Notes.

D. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

E. Receivables

Receivables consist of all revenues earned at year-end and not yet received, net of an allowance for uncollectible amounts. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. The District classifies outstanding personal property taxes three or more years old as uncollectible for financial reporting purposes. The District estimates 17% of outstanding ambulance billings to be uncollectible. Outstanding real estate taxes are secured by tax liens, and therefore considered to be fully collectable.

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

F. Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 2002.

Prior to July 1, 2002, governmental funds infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

➤	Buildings and Improvements	20 - 40 years
➤	Equipment	5 - 10 years
➤	Vehicles	5 - 15 years
➤	Infrastructure	15 - 50 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

G. Long-term Obligations

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. Long-term obligations consist primarily of notes and bonds payable, accrued compensated absences and other post employment benefits.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. Debt proceeds are reported as other financing sources and payment of principle and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

Vol. 52, No. 1

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1	1964	12	12
2	1964	12	12
3	1964	12	12
4	1964	12	12
5	1964	12	12
6	1964	12	12
7	1964	12	12
8	1964	12	12
9	1964	12	12
10	1964	12	12
11	1964	12	12
12	1964	12	12

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WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

H. Compensated Absences

The District's policies and provisions of bargaining unit contracts regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

I. Equity Classifications

Government-wide Statements

Equity is classified as net position in the government-wide financial statements. The District utilizes resources which have been restricted prior to unrestricted resources. Net position is displayed in the following three components:

- Invested in capital assets, net of related debt—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.
- Restricted—Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. These assets may be restricted by constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted—This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance can be classified in the following components:

- Nonspendable fund balance – consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted fund balance – consists of amounts upon which constraints have been placed on their use either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; (b) imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance – consist of amounts which can only be used for specific purposes pursuant to constraints imposed by formal action of District Meeting.

QUESTIONS TO ASK YOUR STUDENT

When you are asked to evaluate a student's work, it is important to ask the following questions:

1. What is the purpose of the assignment?

2. What are the learning objectives?

The first question to ask is: "What is the purpose of the assignment?" This question is important because it helps you understand the student's motivation for completing the assignment. If the student is motivated, they are more likely to put effort into the assignment and produce a high-quality result. If the student is not motivated, they are more likely to produce a low-quality result. The second question to ask is: "What are the learning objectives?" This question is important because it helps you understand what the student is supposed to learn from the assignment. If the student is clear on the learning objectives, they are more likely to focus on the relevant information and produce a high-quality result. If the student is not clear on the learning objectives, they are more likely to focus on irrelevant information and produce a low-quality result.

3. What are the assessment criteria?

4. What are the consequences of not completing the assignment?

The third question to ask is: "What are the assessment criteria?" This question is important because it helps you understand how the student's work will be evaluated. If the student is clear on the assessment criteria, they are more likely to focus on the relevant information and produce a high-quality result. If the student is not clear on the assessment criteria, they are more likely to focus on irrelevant information and produce a low-quality result. The fourth question to ask is: "What are the consequences of not completing the assignment?" This question is important because it helps you understand what the student will face if they do not complete the assignment. If the student is clear on the consequences, they are more likely to complete the assignment. If the student is not clear on the consequences, they are more likely to not complete the assignment.

5. What are the consequences of not completing the assignment?

6. What are the consequences of not completing the assignment?

7. What are the consequences of not completing the assignment?

8. What are the consequences of not completing the assignment?

9. What are the consequences of not completing the assignment?

10. What are the consequences of not completing the assignment?

11. What are the consequences of not completing the assignment?

12. What are the consequences of not completing the assignment?

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

- Assigned fund balance – consist of amounts that are constrained by the District's intent to be used for a specific purpose. Intent is expressed by either the governing body, or the officials directly responsible for departmental appropriations
- Unassigned fund balance – represents the residual classification for the general fund. It represents amounts that have not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund.

The District's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance. Most governmental funds were designated for one purpose at the time of their creation. Therefore, any expenditure made from the fund will be allocated to the applicable fund balance classifications in the order of the aforementioned spending policy. The general fund and certain other funds may have more than one purpose.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results will differ from those estimates.

K. Total Columns

The total column presented on the government-wide financial statements represents consolidated financial information.

The total column presented on the fund financial statements is presented only to facilitate financial analysis. Data in this column is not the equivalent of consolidated financial information.

Note 3. Stewardship, Compliance and Accountability

A. Property Tax Calendar and Limitations

Real and personal property taxes are based on values assessed as of each January 1 and are normally due on the subsequent August 1, November 1, February 1 and May 1. By law, all taxable property in the Commonwealth must be assessed at 100% of fair cash value. Taxes due and unpaid after the respective due dates are subject to lien, interest and penalties. The District has an ultimate right to foreclose on property for which taxes have not been paid. Property taxes levied are recorded as receivables in the fiscal year of the levy.

B. Budgetary Basis of Accounting

The District must establish its property tax rate each year so that the resulting property tax levy will comply with the provisions Massachusetts General Laws and also constitute that amount which will equal the sum of (a) the aggregate of all annual appropriations for expenditures and transfers, plus (b) provision for the prior fiscal year's deficits, if any, less (c) the aggregate of all non-property tax revenue and transfers projected to be received by the District, including available surplus funds.

1. The first of these is the fact that the American people are becoming more and more interested in the health of their families. This is due to a number of factors, including the fact that the average life expectancy is increasing, and the fact that the average family size is decreasing. As a result, the health of the individual family member is becoming more important to the family as a whole.

2. The second of these factors is the fact that the American people are becoming more and more interested in the health of their families. This is due to a number of factors, including the fact that the average life expectancy is increasing, and the fact that the average family size is decreasing. As a result, the health of the individual family member is becoming more important to the family as a whole.

3. The third of these factors is the fact that the American people are becoming more and more interested in the health of their families. This is due to a number of factors, including the fact that the average life expectancy is increasing, and the fact that the average family size is decreasing. As a result, the health of the individual family member is becoming more important to the family as a whole.

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5. The fifth of these factors is the fact that the American people are becoming more and more interested in the health of their families. This is due to a number of factors, including the fact that the average life expectancy is increasing, and the fact that the average family size is decreasing. As a result, the health of the individual family member is becoming more important to the family as a whole.

6. The sixth of these factors is the fact that the American people are becoming more and more interested in the health of their families. This is due to a number of factors, including the fact that the average life expectancy is increasing, and the fact that the average family size is decreasing. As a result, the health of the individual family member is becoming more important to the family as a whole.

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5. The fifth of these factors is the fact that the American people are becoming more and more interested in the health of their families.

8. The eighth of these factors is the fact that the American people are becoming more and more interested in the health of their families. This is due to a number of factors, including the fact that the average life expectancy is increasing, and the fact that the average family size is decreasing. As a result, the health of the individual family member is becoming more important to the family as a whole.

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

The budgets for all departments and operations of the District are prepared under the direction of the Prudential Committee. Original and supplemental appropriations are acted upon by vote of District Meeting. All general fund functions are budgeted. Budgets for various special revenue funds utilized to account for specific grant programs are established in accordance with the requirements of the Commonwealth or other grantor agencies.

Budgets are prepared on a basis other than accounting principles generally accepted in the United States of America (GAAP). A comparison of the budget to actual amounts on a "budgetary basis" is provided as required supplementary information to provide a meaningful comparison with the budget.

C. Fund Equities

Operations of the various District funds for the fiscal year were funded in accordance with the General Laws of Massachusetts. The District classifies fund equity in the fund financial statements as either nonspendable, restricted, committed, or assigned for specific purposes. The residual is reported as unassigned fund balance. As of June 30, 2013, the classification of the District's fund balances can be detailed as follows:

	General Fund	Other Governmental Funds	Total
Restricted:			
Prudential operations	\$	\$ 1,038	\$ 1,038
Fire operations		192,996	196,996
subtotal		194,034	194,034
Committed:			
Fire operations	107,530		107,530
subtotal	107,530		107,530
Assigned:			
Prudential operations	3,200		3,200
Fire operations	6,774		6,774
subtotal	9,974		9,974
Unassigned	388,902		388,902
Total	<u>\$ 506,406</u>	<u>\$ 194,034</u>	<u>\$ 700,440</u>

Pursuant to MGL, the District maintains a stabilization fund, which maintains funds set aside by District Meeting vote for further appropriation, or in accordance with MGL for the Board of Selectmen to perform interfund borrowings during the year. Since this fund is not supported by specific revenue sources, it is included with the general fund unassigned fund balance. As of June 30, 2013, the District maintained a balance of \$204,433 in its stabilization fund.

D. Restricted Net Assets

Certain net assets reported as special revenue funds in the District's fund basis Balance Sheet including the District's Stabilization Funds and insurance reimbursements are classified as unrestricted net assets because they are available for appropriation to fund the general operations of the District.

Restricted net assets on the government-wide statement of net assets consist of the following:

Capital Project Fund Balances	\$ 1,038
Special Revenue Fund Balances	97,515
Total restricted net assets	<u>\$ 98,553</u>

THE HISTORY OF THE UNITED STATES

OF THE UNITED STATES OF AMERICA

FROM 1776 TO 1876

The history of the United States is a story of growth and development. It begins with the first settlers who came to the continent in search of a new life. They found a land of opportunity and freedom, and they built a nation that has become a model for the world.

The story of the United States is a story of the struggle for freedom and justice. It is a story of the men and women who have fought for the rights of all people, and who have built a nation that is a beacon of hope for the world.

THE FOUNDING FATHERS

The Founding Fathers were the men who created the United States. They were men of vision and courage, who saw the need for a new government and who were willing to risk everything to create it.

Founding Father	Birth	Death	Major Works
George Washington	1732	1799	The American Revolution
John Adams	1735	1826	The American Revolution
Thomas Jefferson	1743	1826	The Declaration of Independence
James Madison	1751	1836	The Constitution
John Jay	1753	1829	The Federalist Papers
Benjamin Franklin	1706	1790	The American Revolution
Samuel Johnson	1722	1804	The American Revolution
Alexander Hamilton	1755	1804	The American Revolution
James Monroe	1758	1831	The American Revolution
Andrew Jackson	1767	1845	The American Revolution

The Founding Fathers were men of many talents and many virtues. They were men who were dedicated to the cause of freedom and justice, and who were willing to sacrifice everything for it.

THE AMERICAN REVOLUTION

The American Revolution was a war for independence. It was a war that was fought for the rights of all people, and for the freedom of the United States.

The American Revolution was a war that was fought for the rights of all people, and for the freedom of the United States.

THE AMERICAN REVOLUTION
1776-1781
THE AMERICAN REVOLUTION
1776-1781

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

Note 4. Cash Deposits and Investments

Massachusetts General Laws, Chapter 44, Sections 54 and 55, place certain limitations on cash deposits and investments available to the District. Authorized deposits include demand deposits; term deposits; and certificates of deposit in trust companies, national banks, savings banks, and certain other financial institutions. Deposits may not exceed certain levels without collateralization of the excess by the financial institution involved. The District may also invest in securities issued by or unconditionally guaranteed by the U.S. Government or an agency thereof and having a maturity from date of purchase of one year or less. The District may also invest in repurchase agreements guaranteed by such government securities with maturity dates of not more than ninety days from date of purchase. The District may also invest in units of the Massachusetts Municipal Depository Trust.

The District maintains deposits in authorized financial institutions. In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District does not have a formal deposit policy for custodial risk. At year-end, deposits totaled \$800,343 and had a carrying amount of \$796,126. Of the deposit amounts, \$533,932 was covered by depository insurance and \$266,411 was uninsured and uncollateralized as allowed under the general laws of Massachusetts. The difference between bank deposits and carrying amount consists primarily of outstanding checks and deposits in transit.

Note 5. Receivables

The District reports the net amount of receivables in the accompanying Statement of Net Position and the gross amount on the Balance Sheet. In addition, governmental funds report, on the Balance Sheet, deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Unearned revenues may also be reported on the Statement of Net Position.

The District includes the following receivables for individual major and non-major governmental funds in the aggregate, including applicable allowances for uncollectible amounts and amounts deferred and unearned:

<u>Receivable type</u>	<u>Gross Amount</u>	<u>Allowance for Uncollectible</u>	<u>Net Amount</u>	<u>Deferred Revenue</u>
Real estate and personal property taxes	\$ 115,795	\$ 1,720	\$ 114,075	\$ 94,438
Tax liens	47,288		47,288	47,288
Ambulance billing	234,608	39,884	194,724	234,609
Totals	<u>\$ 397,661</u>	<u>\$ 41,604</u>	<u>\$ 356,087</u>	<u>\$ 376,335</u>

Abstract

The purpose of this study was to investigate the effects of a computer-based training program on the performance of a complex task. The study was conducted in a laboratory setting. The participants were divided into two groups: a control group and an experimental group. The control group received no training, while the experimental group received the computer-based training program. The results of the study showed that the experimental group performed significantly better than the control group on the task. The computer-based training program was found to be effective in improving performance on the task. The study also found that the computer-based training program was more effective than traditional training methods. The results of the study suggest that the computer-based training program should be used in the future to improve performance on complex tasks.

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Introduction

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WEST BARNSTABLE FIRE DISTRICT
Notes to Financial Statements
June 30, 2013

Note 6. Capital Assets

Capital asset activity for the year ended June 30, 2013, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Capital assets not being depreciated:				
Land	\$ 350,202	\$	\$	\$ 350,202
Construction in progress	104,769	472,393	577,162	-
Sub-total	454,971	472,393	577,162	350,202
Capital assets being depreciated:				
Buildings and related improvements	1,167,009	577,162		1,744,172
Equipment, vehicles and other	1,548,421	85,379		1,633,799
Sub-total	2,715,430	662,541		3,377,971
Less accumulated depreciation:				
Buildings and related improvements	578,248	50,590		628,838
Equipment, vehicles and other	673,038	113,527		786,565
Sub-total	1,251,286	164,117		1,415,403
Governmental capital assets, net	<u>\$ 1,919,115</u>	<u>\$ 970,817</u>	<u>\$ 577,162</u>	<u>\$ 2,312,770</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Fire operations / Total	<u>\$ 164,117</u>

Note 7. Interfund Balances and Activity

There are no amounts due to or from governmental funds. Interfund transfers, for the fiscal year ended June 30, 2013, consisted of the following:

	<u>General Fund</u>	<u>Stabilization Fund</u>	<u>Other Governmental Funds</u>	<u>Other Post Employment Benefit Trust Fund</u>
Stabilization fund transferred from general fund	\$ (24,795)	\$ 24,795	\$	\$
Ambulance fund transferred from general fund	(20,205)		20,205	
OPEB fund transferred from general fund	(8,275)			8,275
Special revenue fund transferred to the general fund	434		(434)	
Totals on budgetary basis	(52,841)	24,795	19,771	8,275
Stabilization Fund reported with General Fund for modified accrual basis	24,795	(24,795)		
Capital projects BAN paydown reclassified for modified accrual basis	(33,982)		33,982	
Totals on governmental fund basis	<u>\$ (62,028)</u>	<u>\$</u>	<u>\$ 53,753</u>	<u>\$ 8,275</u>

STUDY GUIDE FOR THE HISTORY OF THE UNITED STATES

UNIT 1: THE FOUNDING

Topic	Key Figures	Key Events	Key Documents
Colonial Period	John Smith, William Bradford	1492, 1607, 1620	Mayflower Compact
Revolutionary War	George Washington, Thomas Jefferson	1776, 1781, 1789	Declaration of Independence, Constitution
Early Republic	John Adams, James Madison	1793, 1800, 1812	Marbury v. Madison
Westward Expansion	Andrew Jackson, John C. Calhoun	1803, 1845, 1848	Louisiana Purchase, Texas Annexation
Industrial Revolution	Samuel Slater, Eli Whitney	1790, 1800, 1810	Patent Act of 1790
Antislavery Movement	Abolitionists, Frederick Douglass	1787, 1808, 1850	Emancipation Proclamation

The study guide for the History of the United States is designed to provide students with a comprehensive overview of the country's history. It covers the major events, figures, and documents that have shaped the nation from its founding to the present day.

UNIT 2: THE 19TH CENTURY

Topic	Key Figures	Key Events	Key Documents
Midwest Expansion	James K. Polk, Zachary Taylor	1846, 1848, 1850	Texas Annexation, Mexican-American War
Civil War	Abraham Lincoln, Jefferson Davis	1861, 1862, 1865	Emancipation Proclamation, 13th Amendment
Reconstruction	Andrew Johnson, Ulysses S. Grant	1865, 1868, 1870	14th Amendment, Reconstruction Act
Industrial Revolution	Samuel Slater, Eli Whitney	1790, 1800, 1810	Patent Act of 1790
Antislavery Movement	Abolitionists, Frederick Douglass	1787, 1808, 1850	Emancipation Proclamation

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

Note 8. Long-term Obligations

The following is a summary of changes in long-term obligations for the year ended June 30, 2013:

<u>Purpose</u>	<u>Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Balance</u>	<u>Current</u>
	<u>July 1, 2012</u>			<u>June 30, 2013</u>	<u>Portion</u>
Fire Station Building Bond, 5.4%, dtd. 2/14/1989, due 2/14/2014	\$ 72,000	\$	\$ (36,000)	\$ 36,000	\$ 36,000
Subtotal long-term bonds	72,000		(36,000)	36,000	36,000
Other post employment benefits	341,866	99,884	(9,386)	432,364	
Compensated absences	31,444	3,031		34,475	
Total governmental noncurrent liabilities	\$ 445,310	\$ 102,915	\$ (45,386)	\$ 502,839	\$ 36,000

Long-term debt

The annual requirements to amortize all general obligation bonds and loans outstanding as of June 30, 2013, including interest, are as follows:

<u>Year Ending</u>	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014		36,000	1,980	37,980
Totals		\$ 36,000	\$ 1,980	\$ 37,980

The District is subject to a dual level general debt limit—the normal debt limit and the double debt limit. Such limits are equal to 5% and 10%, respectively of the valuation of taxable property in the District as last equalized by the Commonwealth's Department of Revenue. Debt may be authorized up to the normal debt limit without state approval. Authorizations under the double debt limit, however, require the approval of the Commonwealth. Additionally, there are many categories of general obligation debt that are exempt from the debt limit but are subject to other limitations.

At June 30, 2013 there were no amounts authorized or unissued for the issuance of debt.

Lease obligations

A. Operating leases

The District has entered into a number of operating leases to support governmental and business-type activities, some of which are non-cancelable but otherwise are subject to annual appropriation. The annual minimum required lease payment for non-cancelable operating leases are immaterial as of June 30, 2013.

B. Capital leases

In accordance with Massachusetts General Laws, the District may enter into lease agreements for a period not to exceed five years and subject to annual appropriation. The District did not have any material lease obligations outstanding during the year.

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

Note 9. Temporary Borrowings

Under state law and by authorization of the Prudential Committee, the District is authorized to borrow on a temporary (short-term) basis to fund the following:

- Current operating costs prior to the collection of revenues through issuance of tax anticipation notes (TANs),
- Capital project costs incurred prior to obtaining permanent financing through issuance of bond anticipation notes (BANs),
- Federal and state aided capital projects and other program expenditures prior to receiving reimbursement through issuance of federal and state aid anticipation notes (FANs and SANs).

Temporary loans are general obligations of the District and carry maturity dates that are limited by statute. Interest expenditures for temporary borrowings are accounted for in the General Fund.

Temporary borrowings are recorded as liabilities in the Capital Project Funds or Special Revenue Funds as applicable. The following is a summary of changes in temporary borrowings for the year ended June 30, 2013:

<u>Purpose/Dated</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance July 1, 2012</u>	<u>Issued</u>	<u>Retirements</u>	<u>Balance June 30, 2013</u>
BAN Ambulance, 6/22/12	0.65%	6/21/2013	\$ 45,000	\$	\$ (45,000)	\$
Total Governmental Activities			<u>\$ 45,000</u>	<u>\$</u>	<u>\$ (45,000)</u>	<u>\$</u>

Since proceeds from bond anticipation notes are not considered permanent funding sources, deficit fund balances in Capital Projects Funds and Special Revenue Funds will occur. These deficits, if any, will be funded through long-term borrowing.

Note 10. Employee Benefits

A. Retirement Benefits

Plan Description

Substantially, all District employees are members of the Barnstable County Retirement Association (Association), a multiple-employer, defined benefit pension plan, public employee retirement system governed by provisions of Chapter 32 of the Massachusetts General Laws. The Association issues an annual report which is available to the public and may be obtained by contacting the Commonwealth of Massachusetts, Public Employee Retirement Administration Commission (PERAC), One Ashburton Place, Boston, MA 02108.

Funding Policy

Under the provisions of this retirement plan, employees must contribute certain percentages of their pay: 5% if hired prior to 1975; 7% if hired in 1975 through 1983; 8% if hired in 1984 to July 1, 1996; and 9% if hired after July 1, 1996. Employees are eligible for retirement benefits after meeting the required age-in-service criteria. Annual retirement benefits generally range up to 2.5% times average pay, as defined, times years of creditable service. For employees hired after January 1, 1979, pay in excess of \$30,000 a year was not included in arriving at average pay used in determining the amount of the employee's pension but was included in determining the employee's required contribution to the plan. In December 1990, the \$30,000 salary cap was removed and an additional 2% employee contribution was added on regular pay over \$30,000 to employees hired after January 1, 1979.

ORIGINAL ARTICLES

THE EFFECT OF VITAMIN C ON THE URINARY EXCRETION OF URIC ACID IN MAN

W. H. WELLS, JR., M.D., and J. H. WELLS, JR., M.D., University of California, Los Angeles

Abstract: The effect of vitamin C on the urinary excretion of uric acid was studied in 10 normal subjects. The results showed that the excretion of uric acid was increased by the administration of vitamin C.

Introduction: The purpose of this study was to determine the effect of vitamin C on the urinary excretion of uric acid in man. The study was conducted in 10 normal subjects.

Methods: The subjects were given a standard diet and a standard amount of vitamin C. The urinary excretion of uric acid was measured before and after the administration of vitamin C.

Results: The results showed that the excretion of uric acid was increased by the administration of vitamin C. The increase was significant in all 10 subjects.

Conclusion: The study showed that the excretion of uric acid was increased by the administration of vitamin C. This suggests that vitamin C may be useful in the treatment of gout.

References: 1. Wells, W. H., Jr., and Wells, J. H., Jr. The effect of vitamin C on the urinary excretion of uric acid in man. J. Clin. Invest. 35: 123-128, 1956.

2. Wells, W. H., Jr., and Wells, J. H., Jr. The effect of vitamin C on the urinary excretion of uric acid in man. J. Clin. Invest. 35: 123-128, 1956.

3. Wells, W. H., Jr., and Wells, J. H., Jr. The effect of vitamin C on the urinary excretion of uric acid in man. J. Clin. Invest. 35: 123-128, 1956.

4. Wells, W. H., Jr., and Wells, J. H., Jr. The effect of vitamin C on the urinary excretion of uric acid in man. J. Clin. Invest. 35: 123-128, 1956.

ORIGINAL ARTICLES

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THE EFFECT OF VITAMIN C ON THE URINARY EXCRETION OF URIC ACID IN MAN

W. H. WELLS, JR., M.D., and J. H. WELLS, JR., M.D., University of California, Los Angeles

Abstract: The effect of vitamin C on the urinary excretion of uric acid was studied in 10 normal subjects. The results showed that the excretion of uric acid was increased by the administration of vitamin C.

Introduction: The purpose of this study was to determine the effect of vitamin C on the urinary excretion of uric acid in man. The study was conducted in 10 normal subjects.

Methods: The subjects were given a standard diet and a standard amount of vitamin C. The urinary excretion of uric acid was measured before and after the administration of vitamin C.

Results: The results showed that the excretion of uric acid was increased by the administration of vitamin C. The increase was significant in all 10 subjects.

Conclusion: The study showed that the excretion of uric acid was increased by the administration of vitamin C. This suggests that vitamin C may be useful in the treatment of gout.

References: 1. Wells, W. H., Jr., and Wells, J. H., Jr. The effect of vitamin C on the urinary excretion of uric acid in man. J. Clin. Invest. 35: 123-128, 1956.

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

The District has contributed to the Association an annual amount as directed by PERAC. The District is required to pay into the Association its share of the remaining Association-wide, actuarially-determined contribution plus administration costs which are apportioned among the employers based on active, covered payroll. In addition, the District may provide supplemental funding under Chapter 559 of the Acts of 1977. The contributions of Association members and the District are governed by Chapter 32 of the MGL.

The District's contributions which were equal to its required contributions were as follows for each of the three years ended June 30, 2013, 2012, and 2011 were \$84,508, \$73,864, and \$69,886, respectively.

B. Compensated Absences

Employees earn vacation and sick leave as they provide services. The cost of vacation and sick leave benefits is recorded as an expenditure of the applicable fund when incurred. Vacation and sick pay accumulates for various groups of employees based upon employment contracts and their respective collective bargaining agreements. Accumulated unused vacation and sick leave is due to certain employees upon termination of employment.

C. Other Post-Employment Benefits

In addition to the pension benefits, the District provides health and life insurance benefits to retirees, their dependents, and beneficiaries in accordance with Chapter 32B of MGL under various contributory plans. Specific benefit provisions and contribution rates are established by collective-bargaining agreements, state law, and District ordinance. Currently, 2 retirees are eligible to receive such benefits. All benefits are provided through a third-party insurance carrier that administers, assumes, and pays all claims. The District contributes 75% of the insurance premiums with the remainder funded through pension benefit deductions. During fiscal year 2013, those costs totaled approximately \$9,400.

Annual OPEB Cost and Net OPEB Obligation

The District's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the provisions of GASB Statement No. 45. The ARC represents a level of funding that if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the fiscal year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation.

Interest on net OPEB obligation	3,842
Adjustment to annual required contribution	
Annual OPEB cost (expenses)	99,884
Contributions made	(9,386)
Increase in net OPEB obligation	90,498
Net OPEB obligation, beginning year	341,866
Net OPEB obligation, end of year	\$ 432,364

THE UNIVERSITY OF CHICAGO

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The University of Chicago is a private research university in Chicago, Illinois. It was founded in 1837 and is one of the oldest and most prestigious universities in the United States. The university is known for its commitment to academic excellence and its diverse student body. It has a long history of producing world-class scholars and leaders in various fields of study.

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WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2013	\$ 99,884	9.40%	\$ 90,498
6/30/2012	\$ 99,884	7.25%	\$ 92,641
6/30/2011	\$ 136,463	7.53%	\$ 126,190

Funding Status and Schedule of Funding Progress

The unfunded actuarial liability was determined using the level dollar thirty year open amortization basis.

Actuarial Valuation	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Date	(a)	(b)	(b)-(a)	(a)/(b)	(c)	[(b)-(a)]/c]
6/30/2012	\$	\$657,996	\$ 657,996	0.0%	\$717,709	91.7%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented in the required supplementary information following the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of the benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Actuarial Cost Method: Projected Unit Credit

Investment Rate of Return: 4.0% per annum

Medical Inflation Assumption: 4.5-7.0% per annum

Annual Compensation Increases: 3.0% per annum

Actuarial Value of Assets: Market Value

Amortization of UAAL: Amortized as level dollar amount over 30 years at transition

Remaining Amortization Period: 26 years at June 30, 2013

STATE OF TEXAS

COUNTY OF DALLAS

1900

Know all men by these presents, that I, the undersigned, for and in behalf of the State of Texas, do hereby certify that the following is a true and correct copy of the original as the same appears on the records of the State of Texas:

THE STATE OF TEXAS,
COUNTY OF DALLAS,
1900.

Witness my hand and seal of office this 1st day of January, 1900.

Attest my hand and seal of office this 1st day of January, 1900.

JOHN W. HARRIS,
County Clerk.

JOHN W. HARRIS,
County Clerk.

Attest my hand and seal of office this 1st day of January, 1900.

JOHN W. HARRIS,
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Attest my hand and seal of office this 1st day of January, 1900.

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WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

Note 11. Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions, injuries to employees and natural disasters. The District carries commercial insurance for all risk except health insurance.

As discussed in Note 1, the District participates in the Cape Cod Municipal Health Group, a municipal joint-purchase group consisting of 54 governmental units, formed pursuant to Massachusetts General Law Chapter 32B to provide employee insurance benefits. Employees and the District both contribute to the Group. The District budgets, annually, in the general fund for its estimated share of contributions. As of June 30, 2013, the Group had net assets of \$23,850,000 (unaudited).

Note 12. Implementation of New GASB Pronouncements

The following are pronouncements issued by the Governmental Accounting Standards Board (GASB), which the District believes are applicable to its financial statements.

Pronouncements Implemented in the Current Year

The GASB issued Statement #60, Accounting and Financial Reporting for Service Concession Arrangements, which is required to be implemented in fiscal year 2013. This pronouncement's objective is to improve financial reporting by addressing issues related to service concession arrangements (SCA), which are types of public-private or public-public partnerships through the use of infrastructure or another public asset in exchange for significant consideration. The standards in this statement currently do not apply to the District and therefore did not impact the District's financial statements.

The GASB issued Statement #61, The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34, which is required to be implemented in fiscal year 2013. This pronouncement modifies requirements for the inclusion of component units in the financial reporting entity. The District doesn't believe this pronouncement will impact the District's financial statements. The standards in this statement currently do not apply to the District and therefore did not impact the District's financial statements.

The GASB issued Statement #62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which is required to be implemented in fiscal year 2013. This pronouncement will continue the codification of all generally accepted accounting principles for state and local governments into a single source.

The GASB issued Statement #63, Financial Reporting of Deferred Outflows of Resources and Deferred Inflows of Resources and Net Position, which is required to be implemented in fiscal year 2013. The requirements of this statement will improve financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. It alleviates uncertainty about reporting those financial statements elements by providing guidance where none previously existed. The District implemented the applicable requirements for fiscal year 2013.

The GASB issued Statement #65, Item Previously Reported as Assets and Liabilities, which is required to be implemented in fiscal year 2014. This statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The District implemented the applicable requirements for fiscal year 2013.

Editorial: The Role of the Physician

The physician's role in society has changed dramatically in the past few decades. The physician is no longer the sole provider of medical care, but rather a member of a team that includes nurses, social workers, and other health care professionals.

The physician's role has also changed in terms of the types of patients he or she treats. The physician is now more likely to treat patients with chronic diseases, such as heart disease, diabetes, and cancer, rather than acute illnesses.

Editorial: The Role of the Physician in the Future

The physician's role in the future will continue to evolve. As medical technology advances, the physician will be able to provide more effective treatment for a wider range of diseases.

Editorial: The Role of the Physician in the Community

The physician's role in the community is also changing. Physicians are increasingly involved in public health activities, such as screening for cancer and heart disease, and in providing health education to the community.

The physician's role in the community will continue to expand. As the population ages, there will be a greater need for physicians to provide care for the elderly and to address the health needs of underserved populations.

The physician's role in the community is also being challenged by the rise of managed care. Managed care organizations are increasingly involved in the delivery of health care, and this may limit the physician's ability to provide care as he or she sees fit.

The physician's role in the community is also being challenged by the rise of health maintenance organizations (HMOs). HMOs are increasingly becoming the primary source of health care for many people, and this may limit the physician's ability to provide care as he or she sees fit.

The physician's role in the community is also being challenged by the rise of telemedicine. Telemedicine is the use of telecommunications technology to provide medical care, and this may limit the physician's ability to provide care as he or she sees fit.

WEST BARNSTABLE FIRE DISTRICT

Notes to Financial Statements

June 30, 2013

Pronouncements for Future Years

The GASB issued Statement #66, Technical Corrections-2012-an amendment of GASB Statements #10 and #62, which is required to be implemented in fiscal year 2014. The objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements #54, Fund Balance Reporting and Governmental Fund Type Definitions, and # 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA pronouncements. Also it amends No. 62 by modifying the specific guidance on accounting for (1) operating lease payments, (2) purchase of a loan or a group of loans, and (3) service fees. The requirements of this statement resolve conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial statements. The District doesn't believe this pronouncement will have a material effect upon the District's financial statements.

The GASB issued Statement #67, Financial Reporting for Pension Plans-an amendment of GASB Statement #25, which is required to be implemented in fiscal year 2014. The objective of this statement is to improve financial reporting and disclosure of state and local governmental pension plans. This statement replaces the requirements of Statements #25, Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans, and #50, Pension Disclosures, as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. This statement does not apply to the District and as such the District doesn't believe this pronouncement will impact the District's financial statements.

The GASB issued Statement #68, Accounting and Financial Reporting for Pension, which is required to be implemented in fiscal year 2015. The pronouncement requires governments providing defined benefit pensions to recognize their long term obligation for pension benefits as a liability and to more comprehensively and comparably measure the annual cost of pension benefits. It also enhances accountability and transparency through revised and additional note disclosures and required supplementary information. The District doesn't believe this pronouncement will impact the District's financial statements.

The GASB issued Statement #69, Government Combinations and Disposals of Government Operations, which is required to be implemented in fiscal year 2015. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The District doesn't believe this pronouncement will impact the District's financial statements.

The GASB issued Statement #70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, which is required to be implemented in fiscal year 2014. This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The amount of the liability to be recognized should be the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. The District doesn't believe this pronouncement will impact the District's financial statements.

THE KANSAS STATE HISTORICAL SOCIETY

The Kansas State Historical Society was organized in 1894, and since that time has been engaged in the collection and preservation of the historical records of the State. The Society has a large collection of books, manuscripts, and other historical materials, and it has been successful in securing the cooperation of the public in the preservation of the State's history. The Society has also been successful in securing the cooperation of the public in the preservation of the State's history. The Society has also been successful in securing the cooperation of the public in the preservation of the State's history.

The Kansas State Historical Society has been successful in securing the cooperation of the public in the preservation of the State's history. The Society has also been successful in securing the cooperation of the public in the preservation of the State's history. The Society has also been successful in securing the cooperation of the public in the preservation of the State's history.

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REQUIRED SUPPLEMENTARY INFORMATION

WEST BARNSTABLE FIRE DISTRICT

Required Supplementary Information

June 30, 2013

Funding Status and Schedule of Funding Progress

The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The unfunded actuarial accrued liability was determined using the level dollar, thirty year amortization basis.

The District was required to implement the provisions of GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, for the year ended June 30, 2010. Accordingly, valuations for preceding periods were not required.

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b)-(a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b)-(a)]/c]
6/30/2012	\$	\$ 657,996	\$ 657,996	0.00%	\$ 717,709	91.7%
6/30/2010	\$	\$ 797,216	\$ 797,216	0.00%	\$ 590,340	135.0%
6/30/2008	N/A	N/A	N/A	N/A	N/A	N/A

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution	Percentage Contributed
6/30/2013	\$ 99,884	9.40%
6/30/2012	\$ 99,884	7.25%
6/30/2011	\$ 136,463	7.53%

Actuarial Methods and Assumptions

Projections of the benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

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CONTENTS

Original Articles	Editorial	Book Reviews	Correspondence	Obituary	Index
1-10	11-15	16-20	21-25	26-30	31-35
36-40	41-45	46-50	51-55	56-60	61-65
66-70	71-75	76-80	81-85	86-90	91-95
96-100	101-105	106-110	111-115	116-120	121-125
126-130	131-135	136-140	141-145	146-150	151-155
156-160	161-165	166-170	171-175	176-180	181-185
186-190	191-195	196-200	201-205	206-210	211-215
216-220	221-225	226-230	231-235	236-240	241-245
246-250	251-255	256-260	261-265	266-270	271-275
276-280	281-285	286-290	291-295	296-300	301-305
306-310	311-315	316-320	321-325	326-330	331-335
336-340	341-345	346-350	351-355	356-360	361-365
366-370	371-375	376-380	381-385	386-390	391-395
396-400	401-405	406-410	411-415	416-420	421-425
426-430	431-435	436-440	441-445	446-450	451-455
456-460	461-465	466-470	471-475	476-480	481-485
486-490	491-495	496-500	501-505	506-510	511-515
516-520	521-525	526-530	531-535	536-540	541-545
546-550	551-555	556-560	561-565	566-570	571-575
576-580	581-585	586-590	591-595	596-600	601-605
606-610	611-615	616-620	621-625	626-630	631-635
636-640	641-645	646-650	651-655	656-660	661-665
666-670	671-675	676-680	681-685	686-690	691-695
696-700	701-705	706-710	711-715	716-720	721-725
726-730	731-735	736-740	741-745	746-750	751-755
756-760	761-765	766-770	771-775	776-780	781-785
786-790	791-795	796-800	801-805	806-810	811-815
816-820	821-825	826-830	831-835	836-840	841-845
846-850	851-855	856-860	861-865	866-870	871-875
876-880	881-885	886-890	891-895	896-900	901-905
906-910	911-915	916-920	921-925	926-930	931-935
936-940	941-945	946-950	951-955	956-960	961-965
966-970	971-975	976-980	981-985	986-990	991-995
996-1000	1001-1005	1006-1010	1011-1015	1016-1020	1021-1025

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96-100	101-105	106-110	111-115	116-120	121-125
126-130	131-135	136-140	141-145	146-150	151-155
156-160	161-165	166-170	171-175	176-180	181-185
186-190	191-195	196-200	201-205	206-210	211-215
216-220	221-225	226-230	231-235	236-240	241-245
246-250	251-255	256-260	261-265	266-270	271-275
276-280	281-285	286-290	291-295	296-300	301-305
306-310	311-315	316-320	321-325	326-330	331-335
336-340	341-345	346-350	351-355	356-360	361-365
366-370	371-375	376-380	381-385	386-390	391-395
396-400	401-405	406-410	411-415	416-420	421-425
426-430	431-435	436-440	441-445	446-450	451-455
456-460	461-465	466-470	471-475	476-480	481-485
486-490	491-495	496-500	501-505	506-510	511-515
516-520	521-525	526-530	531-535	536-540	541-545
546-550	551-555	556-560	561-565	566-570	571-575
576-580	581-585	586-590	591-595	596-600	601-605
606-610	611-615	616-620	621-625	626-630	631-635
636-640	641-645	646-650	651-655	656-660	661-665
666-670	671-675	676-680	681-685	686-690	691-695
696-700	701-705	706-710	711-715	716-720	721-725
726-730	731-735	736-740	741-745	746-750	751-755
756-760	761-765	766-770	771-775	776-780	781-785
786-790	791-795	796-800	801-805	806-810	811-815
816-820	821-825	826-830	831-835	836-840	841-845
846-850	851-855	856-860	861-865	866-870	871-875
876-880	881-885	886-890	891-895	896-900	901-905
906-910	911-915	916-920	921-925	926-930	931-935
936-940	941-945	946-950	951-955	956-960	961-965
966-970	971-975	976-980	981-985	986-990	991-995
996-1000	1001-1005	1006-1010	1011-1015	1016-1020	1021-1025

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WEST BARNSTABLE FIRE DISTRICT

Required Supplementary Information

June 30, 2013

Actuarial Cost Method: Projected Unit Credit

Investment Rate of Return: 4.0% per annum

Medical Inflation Assumption: 4.5-7.0% per annum

Annual Compensation Increases: 3.0% per annum

Actuarial Value of Assets: Market Value

Amortization of UAAL: Amortized as level dollar amount over 30 years at transition

Remaining Amortization Period: 26 years at June 30, 2013

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WEST BARNSTABLE FIRE DISTRICT

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis

General Fund - Budget and Actual

For the Year Ended June 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Property taxes	\$ 1,369,993	\$ 1,369,993	\$ 1,437,432	\$ 67,439
Investment income	2,100	2,100	1,155	(945)
Licenses, permits, and fees	1,550	1,550	2,285	735
Penalties and interest on taxes	11,100	11,100	11,942	842
Ambulance	179,500	179,500	176,270	(3,230)
Departmental and other			10,245	10,245
Total revenues	<u>1,564,243</u>	<u>1,564,243</u>	<u>1,639,329</u>	<u>75,086</u>
Expenditures				
Prudential operations	383,555	359,903	354,424	5,479
Fire operations	1,607,243	1,605,442	1,602,480	2,962
Debt service	85,424	85,474	74,429	11,045
Total expenditures	<u>2,076,222</u>	<u>2,050,819</u>	<u>2,031,333</u>	<u>19,486</u>
Revenues over (under) expenditures	(511,979)	(486,576)	(392,004)	94,572
Other financing sources (uses)				
Transfers in from other funds			434	434
Transfers out to other funds	<u>(53,275)</u>	<u>(53,275)</u>	<u>(53,275)</u>	
Total other financing sources (uses)	<u>(53,275)</u>	<u>(53,275)</u>	<u>(52,841)</u>	<u>434</u>
Revenues and other financing sources over (under) expenditures and other financing uses	(565,254)	(539,851)	(444,845)	<u>\$ 95,006</u>
Fund balance, beginning of year			841,252	
Fund balances, end of year			<u>\$ 396,407</u>	
Other budget items				
Carryover encumbrances	505,297	479,894		
Overlay deficit	(43)	(43)		
Free cash	60,000	60,000		
Total other budget items	<u>565,254</u>	<u>539,851</u>		
Net budget	<u>\$</u>	<u>\$</u>		

The accompanying notes are an integral part of these financial statements.

WEST BARNSTABLE FIRE DISTRICT

Required Supplementary Information

June 30, 2013

Budgetary Basis of Accounting

Budgets are prepared on a basis other than accounting principles generally accepted in the United States of America (GAAP). The "actual" results column of the Statements of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis, are presented on a "budget basis" to provide a meaningful comparison with the budget. The major differences between the budget and GAAP basis is that all budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenues when levied (budget) as opposed to when susceptible to accrual (GAAP). A reconciliation of the budgetary-basis to GAAP-basis results for the General Fund for the fiscal year ended June 30, 2013, is presented below:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
As reported on a budgetary basis	\$ 1,639,329	\$ 2,031,333	\$ (52,841)
Stabilization fund, net activity	693		24,795
Reclassification of BAN paydown as transfer to the Capital Project Fund		(33,982)	(33,982)
Adjustment of property tax revenues to modified accrual basis	<u>(6,379)</u>	<u>-</u>	<u>-</u>
As reported on a GAAP basis	<u>\$ 1,633,643</u>	<u>\$ 1,997,351</u>	<u>\$ (62,028)</u>

Journal of Anthropology

The Journal of Anthropology is a quarterly publication of the Royal Anthropological Institute. It is devoted to the publication of original research papers, reviews, and book reviews. The Journal covers a wide range of topics in anthropology, including human evolution, human ecology, human behaviour, and human biology. It is a leading journal in the field and is read by anthropologists and other scholars interested in the study of man.

Author	Title	Page
Barrow, G.	The evolution of man	1-10
Barrow, G.	The evolution of man	11-20
Barrow, G.	The evolution of man	21-30
Barrow, G.	The evolution of man	31-40
Barrow, G.	The evolution of man	41-50
Barrow, G.	The evolution of man	51-60
Barrow, G.	The evolution of man	61-70
Barrow, G.	The evolution of man	71-80
Barrow, G.	The evolution of man	81-90
Barrow, G.	The evolution of man	91-100