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WEBSTER FIRE PROTECTION DISTRICT #1

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 6 1999  
**MAR 5 11 1999**

Affidavit and Revenue Certification

Webster Parish Fire Protection District No. 1 ENTITY NAME
Webster Parish
Minden (City), Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

\*\*\*\*\*

Personally came and appeared before the undersigned authority, R. O. Machen (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Webster Parish Fire Protection District #1 (entity name) as of December 31, 1998, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, R. O. Machen (name), who, duly sworn, deposes and says that Webster Parish Fire Protection District #1 (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 1998, and accordingly, is not required to have an audit for the previously mentioned year.

Signature 3.22.99

Sworn to and subscribed before me this 22nd day of March, 1999.

Samantha H. Ellington NOTARY PUBLIC

\*\*\*\*\*

Officer Name R. O. Machen
Title
Address 8101 Dorcheat Road
Minden, LA 71055
Telephone No. (318) 377-1177

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W. KENT CRAFT, C.P.A.

WM. PEARCE JAMIESON, C.P.A. (1991)

MEMBERS

AMERICAN INSTITUTE OF  
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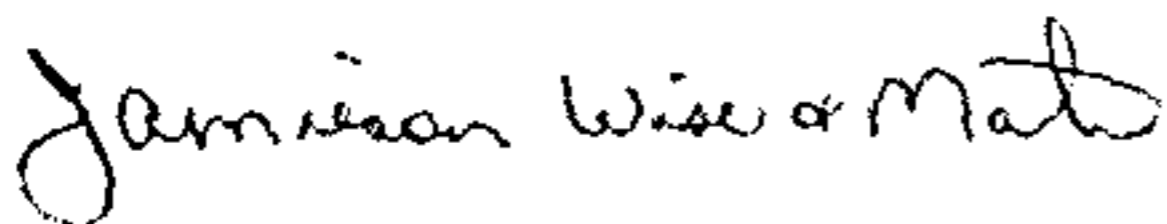
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Webster Parish Fire Protection District #1  
Evergreen, Louisiana

We have compiled the accompanying combined balance sheet and statement of revenues, expenditures and changes in fund balance, actual to budget, of the Webster Parish Fire Protection District #1 as of December 31, 1998 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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



Minden, Louisiana  
March 19, 1999

Webster Parish Fire Protection District #1  
 Combined Balance Sheet - All Fund Types  
 December 31, 1998

	Governmental Fund Type Special Revenue	Totals (Memorandum Only)	
		1998	1997
<b>ASSETS</b>			
Cash and cash equivalents	\$ 490	490	661
Total Assets	<u>\$ 490</u>	<u>490</u>	<u>661</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities	\$ -	-	-
Fund Equity:			
Fund Balance	490	490	661
Total Liabilities and Fund Balance	<u>\$ 490</u>	<u>490</u>	<u>661</u>

See accompanying notes and accountants' report.

Webster Parish Fire Protection District #1  
Statement of Revenues, Expenditures and Changes  
in Fund Balance- All Governmental Fund Types  
For the Year Ended December 31, 1998

	Special Revenue	Totals (Memorandum Only)	
		<u>1998</u>	<u>1997</u>
Revenues:			
Ad valorem taxes	\$ 26,090	26,090	25,672
Interest	<u>554</u>	<u>554</u>	<u>55</u>
Total revenue	<u>26,644</u>	<u>26,644</u>	<u>25,727</u>
Expenditures:			
Fire protection- Evergreen Volunteer Fire Dept.	25,900	25,900	24,850
Tax assessor fees	<u>915</u>	<u>915</u>	<u>983</u>
Total expenditures	<u>26,815</u>	<u>26,815</u>	<u>25,833</u>
Excess (deficiency) of revenues over expenditures	(171)	(171)	(106)
Fund balance, beginning	<u>661</u>	<u>661</u>	<u>767</u>
Fund balance, ending	<u>\$ 490</u>	<u>490</u>	<u>661</u>

See accompanying notes and accountants' report.

Webster Parish Fire Protection District #1  
 Governmental Fund Type - Special Revenue  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balance - Budget (Cash Basis) and Actual  
 For the Year Ended December 31, 1998  
 With Comparative Actual Amounts for the Year Ended December 31, 1997

	1998			1997 Actual
	Budget	Actual on Budgetary Basis	Variance Favorable (Unfavorable)	
Revenues:				
Ad valorem taxes	\$ 25,000	26,090	1,090	25,672
Interest	-	554	554	55
Total Revenue	<u>25,000</u>	<u>26,644</u>	<u>1,644</u>	<u>25,727</u>
Expenditures:				
Fire Protection- Evergreen Volunteer Fire Dept.	25,000	25,900	(900)	24,850
Tax assessor fees	-	915	(915)	983
Total Expenditures	<u>25,000</u>	<u>26,815</u>	<u>(1,815)</u>	<u>25,833</u>
Excess (deficiency) of revenues over expenditures	-	(171)	(171)	(106)
Fund Balance, beginning	<u>661</u>	<u>661</u>	-	<u>767</u>
Fund Balance, ending	<u>\$ 661</u>	<u>490</u>	<u>(171)</u>	<u>661</u>

See accompanying notes and accountants' report.

## Webster Parish Fire Protection District #1

### Notes To Financial Statements December 31, 1998

1. The Webster Parish Fire Protection District #1 was created by resolution of the Webster Parish Police Jury in August 1980.. The Webster Parish Police Jury served as the governing authority for the District until May, 1987. In May 1987, the Claiborne Parish Police Jury created the Evergreen Fire Protection District in Claiborne Parish. At that time, the Webster Parish Police Jury passed a new resolution to coincide with the Claiborne Parish resolution. A Board of Commissioners was established consisting of two commissioners appointed by each police jury and a fifth commissioner appointed by those four. The fifth commissioner also serves as chairman of the board.

The Evergreen Volunteer Fire Department was established as a not-for-profit corporation in January 1987.

In May 1987, the Webster Parish Fire Protection District #1 entered into an agreement with the Evergreen Volunteer Fire Department. The Department agreed to provide fire protection for the District in consideration of all of the ad valorem taxes collected by the District. The agreement is for an indefinite time, cancelable by either party on six months' notice.

The significant accounting policies followed by the Webster Parish Fire Protection District #1 in preparation of the accompanying financial statements are set forth below.

- A. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #1. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability occurs.
- B. Expenditures - Expenditures are approved to be paid by the Board at the board meetings.
- C. Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
- D. Budgets and budgetary accounting - The District follows these procedures in establishing the budgetary data reflected in these financial statements: (1) The Chairmain of the Board

prepares a budget and submits to the Board of Commissioners, (2) The budget is adopted through passage of a resolution by the Board of Commissioners, (3) All budgetary appropriations lapse at the end of each fiscal year..

2. Ad Valorem Taxes

The District has a levy of 10 mill ad valorem tax. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31.

3. Memorandum Totals

The total columns in the financial statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

4. Cash

Cash is fully secured as of December 31, 1998. The bank balance at December 31, 1998 was \$490.

5. Related Parties

The Webster Parish Fire District #1 has a working relationship with the Evergreen Volunteer Fire Department. The Fire District collects the ad valorem taxes and transfers the money as needed to the Fire Department which maintains fire protection services in the area.