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WEBSTER PARISH FIRE PROTECTION DISTRICT #7

Financial Report

For the Year Ended June 30, 1999

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 1-12-00

WEBSTER PARISH FIRE PROTECTION DISTRICT #7
WEBSTER PARISH POLICE JURY
Dixie Inn, Louisiana

Component Unit Financial Statements
As of and for the year ended June 30, 1999

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JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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

MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

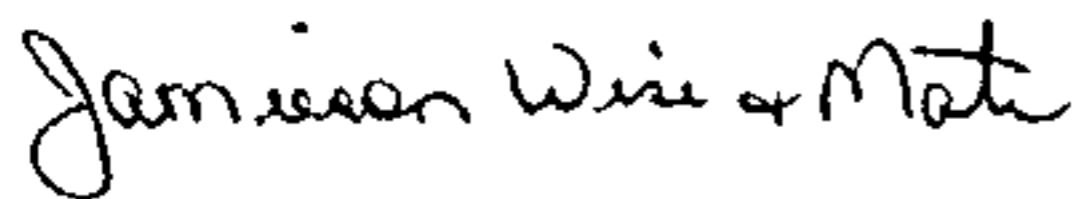
ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Fire Protection District #7
Dixie Inn, Louisiana

We have compiled the component unit financial statements as of and for the year ended June 30, 1999, 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 and schedules, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated December 20, 1999, on the results of our agreed-upon procedures.



Minden, Louisiana
December 20, 1999

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of the Webster Parish Fire
Protection District #7 of Webster Parish

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District #7 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District #7's compliance with certain laws and regulations during the year ended June 30, 1999, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the year ended June 30, 1999, we noted no expenditures for material and supplies exceeding \$15,000. No expenditures for public works exceeding \$100,000 were noted.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

For the year ended June 30, 1999, no employees were noted.

4. Determine whether any of those employees included in the listing obtained from management in

agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

This agreed-upon procedure is not applicable since there were no employees paid during the period under examination.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the subsequent amendments made to the budget during the year ended June 30, 1999.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on June 22, 1998, which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #7 by a unanimous vote. We traced several amendments to the original budget to the minutes of the meetings held during the year ended June 30, 1999.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues by 69%. Actual expenditures did not exceed the budgeted amounts by more than 5% for the year ended June 30, 1999.

Accounting and Reporting

8. Randomly select 6 disbursements made during the periods under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the treasurer and the chairman of the Board of Commissioners who each signed the checks.

- (b) determine if payments were properly coded to the correct fund and general ledger account;
and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the treasurer and the chairman of the Board of Commissioners who each signed the checks.

Meetings

- 9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Webster Parish Fire Protection District #7 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than notices of the meetings held during the year.

Debt

- 10. Examine bank deposits for the periods under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the periods under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

- 11. Examine payroll records and minutes for the year to determine whether any payments have made to employees which may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no payments for items noted above. We noted no paid employees for the year ended June 30, 1999. We also inspected records for the year and noted no instances which would indicate payments which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Webster Parish Fire Protection District #7 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not

agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Jamison Wise + Math

Minden, Louisiana
December 20, 1999

Webster Parish (Dixie Inn) Fire District

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

7/15/99 (Date Transmitted)

Jamieson Wise & Martin
601 Main
Minden, LA 71055

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []


Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
	President	7-15-99	Date

COMPONENT UNIT FINANCIAL STATEMENTS

WEBSTER FIRE PROTECTION DISTRICT #7
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1999

	Governmental Fund Type	Account Groups		Totals
	Special Revenue	Fixed Assets	General Long-term Debt	(Memorandum Only)
ASSETS				
Cash and cash equivalents	\$ 201,885	-	-	201,885
Deposits	95	-	-	95
Vehicles	-	217,847	-	217,847
Equipment	-	78,267	-	78,267
Buildings and land	-	107,445	-	107,445
Amount to be provided for retirement of long-term debt	-	-	170,000	170,000
Total Assets	<u>\$ 201,980</u>	<u>\$ 403,559</u>	<u>170,000</u>	<u>775,539</u>
LIABILITIES AND FUND BALANCE				
Bonds Payable	<u>\$ -</u>	-	170,000	170,000
Fund Balance				
Reserved for debt retirement	134,980	-	-	134,980
Unreserved	67,000	-	-	67,000
Investment in fixed assets	-	403,559	-	403,559
Total fund balance	<u>201,980</u>	<u>403,559</u>	<u>-</u>	<u>605,539</u>
Total Liabilities and Fund Balance	<u>\$ 201,980</u>	<u>\$ 403,559</u>	<u>170,000</u>	<u>775,539</u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 7

Statement of Revenues, Expenditures and Changes in
Fund Balance - All Government Fund Types
For the year ended June 30, 1999

Revenues:	
Ad valorem taxes	\$ 108,147
Interest earned	5,466
Other receipts	10,502
Total revenues	<u>124,115</u>
Expenditures:	
Bond maintenance fee	603
Telephone	4,111
Utilities	2,138
Office expense	126
Training	2,631
Fuel	1,528
Repairs and maintenance	14,966
Insurance	6,009
Maintenance Election Renewal	1,399
Legal and professional	800
Bond interest	13,875
Bond payments	25,000
Miscellaneous	289
Total expenditures	<u>73,474</u>
Excess (deficiency) revenues over expenditures	50,640
Fund balances at beginning of year	<u>151,340</u>
Fund balances at end of year	<u><u>\$ 201,980</u></u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 7

Governmental Fund Type - Special Revenue
 Statement of Revenues, Expenditures and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual
 For the year ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues	\$ 73,425	124,115	50,690
Expenditures:			
Bond maintenance fee	300	603	(303)
Maintenance Election Renewal	-	1,399	(1,399)
Utilities	2,250	2,138	112
Office expense	100	126	(26)
Training	3,000	2,631	369
Fuel	1,530	1,528	2
Repairs and maintenance	15,500	14,966	534
Insurance	6,020	6,009	11
Communications	4,550	4,111	439
Legal and professional	800	800	-
Bond interest	13,875	13,875	-
Bond payments	25,000	25,000	-
Miscellaneous	500	289	211
Total expenditures	<u>73,425</u>	<u>73,475</u>	<u>(50)</u>
Excess (deficiency) revenues over expenditures	-	50,640	50,640
Fund balances at beginning of year	<u>130,131</u>	<u>151,340</u>	<u>21,209</u>
Fund balances at end of year	<u>\$ 130,131</u>	<u>201,980</u>	<u>71,849</u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

1. The Webster Parish Fire Protection District No. 7 was created by resolution of the Webster Parish Police Jury in 1988. The District began collecting ad valorem taxes in January 1990. The District board consists of five members. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Village of Dixie Inn and the fifth member is appointed by the other four members and is the chairman of the District.

The significant accounting policies followed by the Webster Parish Fire Protection District No. 7 in preparation of the accompanying financial statements are set forth below.

- A. Basis of presentation - The accounting and reporting practices of the Webster Parish Fire Protection District No. 7 conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified of Public Accountants, and to the applicable Louisiana Revised Statutes.
- B. Reporting entity - For financial reporting purposes, in conformance with GASB Statement No. 14, the Webster Parish Fire Protection District No. 7 includes all funds and account groups which are controlled by the District. The District has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent upon the District. Control or dependence is determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.
- C. Fund accounting - The accounts of the Webster Parish Fire Protection District No. 7 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. For the year ended June 30, 1999; one fund existed which was a Special Revenue Fund classified as a governmental fund.
- D. Basis of accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues are recognized when they become available. With the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except that principal and interest on general long-term debt is recognized when due.

- E. Budgets and budgetary accounting - The District follows these procedures in establishing the budgetary data reflected in these financial statements:

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

- E. Budgets and budgetary accounting - The District follows these procedures in establishing the budgetary data reflected in these financial statements:
- 1) A proposed budget is prepared for the Board of Commissioners and made available for public inspection in June of each year.
 - 2) After formal review and public inspection, the budget is adopted by the Board of Commissioners by June 30 of the year end.
 - 3) Formal budgetary integration is employed as a management control device during the year for the special revenue fund. Budgetary amendments require the approval of the Board of Commissioners. The Board of Commissioners is authorized to transfer amounts between line items within any fund. For the year ended June 30, 1999, the budget was amended in accordance with Louisiana Revised Statutes.
 - 4) Appropriations lapse at the end of each fiscal year.
- F. Cash and cash equivalents - Cash includes amounts in demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under the laws of the State of Louisiana or national banks having their principal offices in Louisiana.
- G. Fixed Assets - Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized in the general fixed asset account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.
- H. Total columns on combined statements - Total columns on combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Ad Valorem Taxes

The District has a levy of 26.12 mill ad valorem tax as of June 30, 1999. Debt service is funded by 16.07 mills and maintenance is funded by the remaining 10.05 mills. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

3. Cash and cash equivalents

At June 30, 1999, the District had cash and cash equivalents totaling \$ 201,885 in demand deposits. These deposits are stated at cost, which approximates market. Under state laws, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Cash and cash equivalents at June 30, 1999, are secured as follows:

Bank balances	\$ <u>201,885</u>
Federal deposit insurance	\$ 100,000
Pledged securities (uncollateralized)	<u>500,000</u>
Total	\$ <u>600,000</u>

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement #3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

4. General Fixed Assets

	<u>Total</u>	<u>Land & Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>
Balance 6-30-99	\$ 403,559	107,445	217,847	78,267
Additions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance 6-30-99	\$ <u>403,559</u>	<u>107,445</u>	<u>217,847</u>	<u>78,267</u>

5. Changes in General Long-Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 1999:

Bonds Payable, June 30, 1998	\$195,000
Bonds Retired	<u>(25,000)</u>
Bonds Payable, June 30, 1999	\$ <u>170,000</u>

Bonds are comprised of General Obligation Bonds, Series 1989, dated October 1, 1989; due in semi-annual installments through April 1, 2004; average net interest of 7.28%

The annual requirements to amortize the debt outstanding as of June 30, 1999, including interest payments are as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 30,000	12,125	42,125
2001	30,000	9,995	39,995
2002	35,000	7,865	42,865
2003	35,000	5,363	40,363

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

6. Members of the Board of Commissioners

Members of the Board of Commissioners do not receive compensation. The following serve on the Board of Commissioners:

Mike Burton	Chairman
Joey Purdy	Secretary-Treasurer
Wilbert Brooks	Commissioner
Elvis Culverhouse	Commissioner
Daniel White	Commissioner

7. Year 2000 Issue

Year 2000 is an issue arising from computers being programmed in prior years to use only two digits (under the assumption that the first two digits would always be 19) to identify the year when processing date-sensitive information. This method of identifying dates could cause problems when processing information with dates in the year 2000 or later. As a result, the systems that use only two digits to identify dates could process data incorrectly or stop functioning altogether. The effects of the year 2000 is expected to extend beyond systems that produce financial information. It encompasses all computer systems and any equipment that is dependent on microchip technology.

Webster Parish Fire Protection District No. 7 is in the process of assessing the impact of the year 2000 issue on its operations. The execution of the direct fire protection services offered by the District generally does not rely directly upon microchip technology since these services are not automated in nature. However, the effect of the year 2000 issue upon the District's vendors, revenue providers, grantors, and other entities with which it interacts has not been entirely determined. As a result, the effect of any of these entities' non-compliance with the year 2000 upon the District has also not been determined.

For the year ended June 30, 1999, the Webster Fire Protection District No. 7 incurred no material remediation costs concerning the year 2000 issue. No significant loss due to impairment of equipment that is not year 2000 compliant was recognized for the year ended June 30, 1999.

SUPPLEMENTAL INFORMATION SCHEDULE

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 7

Schedule of Compensation Paid Board Members
For the Year Ended June 30, 1999

The following serve on the Board of Commissioners without compensation:

<i>Mike Burton</i>	<i>Chairman</i>
<i>Joey Purdy</i>	<i>Secretary/Treasurer</i>
<i>Wilbert Brooks</i>	<i>Commissioner</i>
<i>Elvis Culverhouse</i>	<i>Commissioner</i>
<i>Daniel White</i>	<i>Commissioner</i>