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WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
ANNUAL FINANCIAL STATEMENTS  
DECEMBER 31, 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 FEB 23 2000

*Thermontha McCullough*  
NOTARY PUBLIC

**Affidavit and Revenue Certification**

Webster Parish Fire Protection District No. 4 ENTITY NAME  
Webster Parish  
Dubberly (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(1)(1)(c)(i).

\*\*\*\*\*

Personally came appeared before the undersigned authority, Charles Johnson (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Webster Parish Fire Protection District No. 4 (entity name) as of December 31, 1999, and the results of operations for the ten months ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Charles Johnson, (name), who, duly sworn, deposes and says that Webster Parish Fire Protection District No. 4 (entity name) received \$50,000 or less in revenues and other sources for the ten months ended December 31, 1999, and accordingly, is not required to have an audit for the previously mentioned year.

Charles Johnson  
Signature

Sworn to and subscribed before me this 16<sup>th</sup> day of February, 2000.

Simontha H. Ellington  
NOTARY PUBLIC

\*\*\*\*\*

Officer Name Charles Johnson  
Title Treasurer  
Address P.O. Box 8, Dubberly, LA 71024  
Telephone No. (318) 377-1708

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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 #4  
Dubberly, Louisiana

We have compiled the component unit financial statements of the Webster Parish Fire Protection District #4 as of December 31, 1999 and for the ten months 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.

*Jamieson Wise & Martin*

Minden, Louisiana  
February 12, 2000

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
 WEBSTER PARISH POLICE JURY  
 Dubberly, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 1999  
 (Unaudited)

	<u>Governmental Fund Type</u>	<u>Account Group</u>		<u>Totals</u>
	Special Revenue	General Fixed Assets	General Long-term Debt	(Memorandum Only)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,762	-	-	8,762
Buildings	-	60,019	-	60,019
Trucks	-	135,262	-	135,262
Equipment	-	47,362	-	47,362
Furniture	-	520	-	520
Amounts to provided for retirement of general long-term debt	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 8,762</u></b>	<b><u>243,163</u></b>	<b><u>-</u></b>	<b><u>251,925</u></b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Notes payable	-	-	-	-
<b>Fund Equity:</b>				
Investment in General Fixed Assets	-	243,163	-	243,163
Fund Balance	<u>8,762</u>	<u>-</u>	<u>-</u>	<u>8,762</u>
<b>Total Fund Equity</b>	<b><u>8,762</u></b>	<b><u>243,163</u></b>	<b><u>-</u></b>	<b><u>251,925</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 8,762</u></b>	<b><u>243,163</u></b>	<b><u>-</u></b>	<b><u>251,925</u></b>

See accompanying notes and accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
 WEBSTER PARISH POLICE JURY  
 Dubberly, Louisiana

Statement of Revenues, Expenditures and Changes in  
 Fund Balance - Budget (GAAP Basis) and Actual  
 For the Ten Months Ended December 31, 1999  
 (Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable) Favorable Variance</u>
Revenues:			
Ad valorem taxes	\$ -	923	923
Parcel fees	-	325	325
2% fire rebate	2,400	2,500	100
Interest income	-	301	301
Miscellaneous income	-	1,675	1,675
Total revenue	<u>2,400</u>	<u>5,724</u>	<u>3,324</u>
Expenditures:			
Legal and professional	450	430	20
Office supplies and postage	1,225	1,430	(205)
Repairs and maintenance	3,500	1,644	1,856
Utilities	2,000	1,602	398
Fire fighting supplies	6,000	2,018	3,982
Insurance	4,800	4,777	23
Parcel fee expense	-	-	-
Truck expense	10,000	7,816	2,184
Miscellaneous	-	25	(25)
Capital outlay	-	3,843	(3,843)
Total expenditures	<u>27,975</u>	<u>23,585</u>	<u>4,390</u>
Excess (deficiency) of revenues over expenditures	(25,575)	(17,861)	7,714
Fund balance, beginning	<u>26,623</u>	<u>26,623</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,048</u>	<u>8,762</u>	<u>7,714</u>

See accompanying notes and accountants' compilation report.

## Webster Parish Fire Protection District #4

### Notes To Financial Statements December 31, 1999

1. The Webster Parish Fire Protection District #4 was created by resolution of the Webster Parish Police Jury. The District began collecting ad valorem taxes in January 1991. 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 Dubberly 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 #4 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 #4. 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. Fixed assets - Fixed assets are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost.
  - E. Budgets practices - The District adopts a budget for each year. The District Board monitors the budget and level of expenditures throughout the year. All changes to the original budget must be approved by the District Board. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.
2. Ad Valorem Taxes

The District has a levy of 10 mill ad valorem tax as of December 31, 1999. 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.



Webster Parish Fire Protection District #4

Notes to Financial Statements  
December 31, 1999

3. General Fixed Assets

Assets purchased during the current year are recorded on cost basis.

4. 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.

5. Cash

Cash is fully secured as of December 31, 1999. The bank balance at December 31, 1999 was \$8,762.

6. Related Parties

The Webster Parish Fire District #4 has a working relationship with the Dubberly 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.

During the ten months ended December 31, 1999, all expenses for fire protection were paid by the Fire District.

7. Fiscal Year End Change

On February 4, 1999, the board of commissioners of the Webster Parish Fire District #4 unanimously agreed to change from a fiscal year end of February 28 to a December 31 year end.