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WEBSTER FIRE PROTECTION DISTRICT #1  
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 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 4/12/00

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## 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, 1999 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.

*Jamieson Wise & Martin*

Minden, Louisiana

March 28, 1999

Webster Parish Fire Protection District #1  
 Combined Balance Sheet - All Fund Types  
 December 31, 1999

	Governmental Fund Type Special Revenue	Totals (Memorandum Only)	
		1999	1998
<b>ASSETS</b>			
Cash and cash equivalents	\$ 415	415	490
Total Assets	\$ 415	415	490
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities	\$ -	-	-
Fund Equity:			
Fund Balance	415	415	490
Total Liabilities and Fund Balance	\$ 415	415	490

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, 1999

	Special Revenue	Totals (Memorandum Only)	
		1999	1998
<b>Revenues:</b>			
Ad valorem taxes	\$ 52,294	52,294	26,090
Interest	337	337	554
Total revenue	52,631	52,631	26,644
<b>Expenditures:</b>			
Fire protection- Evergreen Volunteer Fire Dept.	50,835	50,835	25,900
Office Expense	15	15	-
Tax assessor fees	1,856	1,856	915
Total expenditures	52,706	52,706	26,815
Excess (deficiency) of revenues over expenditures	(75)	(75)	(171)
Fund balance, beginning	490	490	661
Fund balance, ending	\$ 415	415	490

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, 1999  
With Comparative Actual Amounts for the Year Ended December 31, 1998

	1999			1998 Actual
	<u>Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance Favorable (Unfavorable)</u>	
<b>Revenues:</b>				
Ad valorem taxes	\$ 52,000	52,294	294	26,090
Interest	-	337	337	554
Total Revenue	<u>52,000</u>	<u>52,631</u>	<u>631</u>	<u>26,644</u>
<b>Expenditures:</b>				
Fire Protection- Evergreen				
Volunteer Fire Dept.	52,000	50,835	1,165	25,900
Office Expense	-	15	(15)	-
Tax assessor fees	-	1,856	(1,856)	915
Total Expenditures	<u>52,000</u>	<u>52,706</u>	<u>(706)</u>	<u>26,815</u>
Excess (deficiency) of revenues over expenditures	-	(75)	(75)	(171)
Fund Balance, beginning	<u>490</u>	<u>490</u>	<u>-</u>	<u>661</u>
Fund Balance, ending	<u>\$ 490</u>	<u>415</u>	<u>(75)</u>	<u>490</u>

See accompanying notes and accountants' report.

## Webster Parish Fire Protection District #1

### Notes To Financial Statements

December 31, 1999

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 \$415.

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.