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WEBSTER PARISH FIRE PROTECTION DISTRICT No. 10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 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 JUL 19 2000

WEBSTER PARISH FIRE PROTECTION DISTRICT No. 10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

General Purpose Financial Statements
As of and for the Year Ended December 31, 1999
With Supplemental Information Schedules

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JAMIESON, WISE & MARTIN

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ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Fire Protection District No. 10
Minden, Louisiana

We have compiled the accompanying general purpose financial statements of the Webster Parish Fire Protection District No. 10 as of and for the year ended December 31, 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 information that is the representation of management of the Webster Parish Fire Protection District No. 10. We have not audited or reviewed the accompanying general purpose financial statements 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 June 23, 2000, on the results of our agreed-upon procedures.

JAMIESON, WISE & MARTIN



Minden, Louisiana
June 23, 2000

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Webster Parish Fire Protection District No. 10
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 No. 10 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 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 December 31, 1999, there were no expenditures for materials and supplies exceeding \$15,000 and no expenditures were made for public works exceeding \$100,000.

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 periods under examination.

There were no employees paid during the year ended December 31, 1999.

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 year ended December 31, 1999.

Budgeting

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

Management provided us with a copy of the original budget. The budget was amended one time during the year ended December 31, 1999.

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

We traced the adoption of the original budget of the minutes of a meeting held on November 24, 1998 which indicated that the budget had been adopted unanimously by the commissioners of the Webster Parish Fire Protection District No. 10. We traced the amendment of the original budget to the minutes of a meeting held December 15, 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%.

Actual revenues and expenditures did not exceed the budgeted amounts by more than 5% for the year ended December 31, 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. For one expenditure for postage, no invoice was found. Per discussion with management, this was for a valid expenditure and was properly approved.

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

Of the six selected disbursements, all of the 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.

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 Fire Protection District No. 10 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 and review of district records indicated no such payments were made.

Our prior year report, dated March 9, 1999, did not include any comments or unresolved matters.

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 No. 10 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, White & Martin

Minden, Louisiana
June 23, 2000

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

11-15-99 (Date Transmitted)

Jamieson, Wise & Martin
P.O. Box 897
Minden, LA 71058

(Auditors)

In connection with your compilation of our financial statements as of 12/31/99 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 12/31/99.

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.

<u>Betty Lee</u>	Secretary	<u>11-15-99</u>	Date
<u>Betty Lee</u>	Treasurer	<u>11-15-99</u>	Date
<u>Thomas Moore</u>	President	<u>11-15-99</u>	Date

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MANAGEMENT LETTER

To the Board of Commissioners of the
Webster Parish Fire Protection District #10

We have performed the agreed-upon procedures attestation/compilation of the Webster Parish Fire Protection District #10 as of December 31, 1999.

In addition to our agreed upon procedures, we noted matters concerning the management of the district that we submit for your consideration.

1. Deposit of public funds

During 1999, it was noted that tax receipts were not deposited in a timely manner. In one instance, funds were not deposited until two months after they were received.

To ensure proper internal control, we recommend that public funds are deposited in a more timely manner.

We recommend management address the foregoing issue as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

Jamieson, Wise & Martin

Minden, LA
June 23, 2000

General Purpose Financial Statements

WEBSTER PARISH FIRE PROTECTION DISTRICT #10
 WEBSTER PARISH POLICE JURY
 Minden, Louisiana

Balance Sheet - All Fund Types and Account Groups
 December 31, 1999

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Totals</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>
<i>ASSETS</i>			
Cash and cash equivalents	\$ 121,098	-	121,098
Buildings	-	94,317	94,317
Vehicles	-	248,362	248,362
Equipment and tools	-	80,907	80,907
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 121,098</u>	<u>423,586</u>	<u>544,684</u>
 <i>LIABILITIES, EQUITY, AND OTHER CREDITS</i>			
<i>Equity and Other Credits:</i>			
Unreserved	\$ 121,098	-	121,098
Investment in general fixed assets	-	423,586	423,586
	<u> </u>	<u> </u>	<u> </u>
Total equity and other credits	<u>121,098</u>	<u>423,586</u>	<u>544,684</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, equity, and other credits	<u>\$ 121,098</u>	<u>423,586</u>	<u>544,684</u>

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

WEBSTER PARISH FIRE PROTECION DISTRICT NO. 10
 WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 1999
 With comparative totals for the Year Ended December 31, 1998

	1999	1998
Revenues:		
Ad valorem taxes	\$ 33,536	105,826
Donations	-	600
Intergovernmental revenue	7,914	7,432
Interest	6,151	5,637
Miscellaneous	23	105
Total revenues	47,624	119,600
 Expenditures:		
Tax assessor fecs	1,165	3,750
Supplies and small tools	8,243	4,756
Insurance	7,045	4,870
Repairs and maintenance	15,811	8,294
Fuel	883	1,000
Office expense	664	1,674
Legal and professional	880	1,300
Training	52	-
Utilities	1,286	830
Advertising	1,905	265
Capital outlay - vehicles	-	68,500
Debt service:		
Bond trustee fees	600	850
Bond principal and interest	-	136,217
Total expenditures	38,534	232,306
Excess (deficiency) of revenues over expenditures before extraordinary loss	9,090	(112,706)
Extraordinary item - loss on early defeasance of debt	-	(2,169)
Excess (deficiency) of revenues over expenditures and extraordinary loss	9,090	(114,875)
Fund balance at beginning of year	112,008	226,883
Fund balance at end of year	\$ 121,098	112,008

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

WEBSTER PARISH FIRE PROTECTION DISTRICT No. 10
 WEBSTER PARISH POLICE JURY
 Minden, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Ad valorem taxes	\$ 44,060	33,536	(10,524)
Donations	-	-	-
Intergovernmental revenue	-	7,914	7,914
Miscellaneous income	-	23	23
Interest	-	6,151	6,151
Total revenues	<u>44,060</u>	<u>47,624</u>	<u>3,564</u>
Expenditures:			
Tax assessor fees	3,700	1,165	2,535
Advertising	1,950	1,905	45
Supplies and small tools	8,800	8,243	557
Insurance	7,200	7,045	155
Repairs and maintenance	15,500	15,811	(311)
Fuel	1,500	883	617
Office expense	1,800	664	1,136
Legal and professional	1,500	880	620
Training	-	52	(52)
Utilities	1,500	1,286	214
Debt service:			
Bond trustee fees	610	600	10
Bond principal and interest	-	-	-
Total expenditures	<u>44,060</u>	<u>38,534</u>	<u>5,526</u>
Excess of revenues over expenditures	-	9,090	9,090
Fund balance at beginning of year	<u>112,008</u>	<u>112,008</u>	<u>-</u>
Fund balance at end of year	<u>\$ 112,008</u>	<u>121,098</u>	<u>-</u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT #10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Summary of Prior Year Findings
As of and for the year ended December 31, 1999

INTRODUCTION

The Webster Parish Fire Protection District No. 10 was created by resolution of the Webster Parish Police Jury in 1990. The District began collecting ad valorem taxes in January 1991. The District board consists of five commissioners. Two commissioners are appointed by the Webster Parish Police Jury and the remaining three commissioners are appointed by the residents of the Webster Parish Fire Protection District No. 10.

1. *Summary of Significant Accounting Policies*

BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Webster Parish Fire Protection District No. 10 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

The district is a component unit of the Webster Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because the district provides fire protection to residents within Webster Parish, a specific benefit to the jury. In addition, the jury has the ability to impose its will on the district. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

WEBSTER PARISH FIRE PROTECTION DISTRICT #10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Summary of Prior Year Findings
As of and for the year ended December 31, 1999

A fund is a separate accounting entity with self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The governmental fund of the district includes:

1. General Fund--the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental fund. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues - Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of the mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not by paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the District is entitled to the funds.

Interest income is recorded monthly when the interest is earned and credited to the account.

Substantially all other revenues are recorded when received.

WEBSTER PARISH FIRE PROTECTION DISTRICT #10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Summary of Prior Year Findings
As of and for the year ended December 31, 1999

Expenditures - 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.

BUDGET PRACTICES

The district adopted a GAAP basis budget for its General Fund for the year ended December 31, 1999. All changes to the original budget must be approved by the Board of Commissioners.

ENCUMBRANCES

The district does not use encumbrance method accounting.

CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing deposits, and certificates of deposit. Under state law, the district may deposit funds in demand deposits, interest-bearing deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial

WEBSTER PARISH FIRE PROTECTION DISTRICT #10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Summary of Prior Year Findings
As of and for the year ended December 31, 1999

position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. *CASH*

At December 31, 1999, the District has cash and cash equivalents (book balances) totaling \$121,098 as follows:

Demand deposits	\$ 2,570
Money market accounts	12,121
Certificates of deposit	<u>106,407</u>
Total	\$ <u>121,098</u>

These deposits are stated at cost, which approximated market. Under state law, these deposits 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 plus the federal deposit insurance must at all times 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. At December 31, 1999, the district had \$121,128 in deposits (collected bank balances). These deposits are secured from risk by \$102,600 of federal deposit insurance and by \$18,528 of pledged securities.

Cash includes amounts in demand deposits, money market accounts, and certificates of deposit. 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 Louisiana law and national banks having their principal offices in Louisiana.

3. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1999:

	<u>Levied</u> <u>Millage</u>
Maintenance	4.00

WEBSTER PARISH FIRE PROTECTION DISTRICT #10
 WEBSTER PARISH POLICE JURY
 Minden, Louisiana

Summary of Prior Year Findings
 As of and for the year ended December 31, 1999

4. General Fixed Assets

The changes in general fixed assets for the year ended December 31, 1999, follows:

	<u>Total</u>	<u>Land & Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>
Balance @ 1/1/99	\$ 422,089	94,317	248,362	79,410
1999 additions	1,497	-	-	1,497
1999 deletions	-	-	-	-
Balance @ 12/31/99	\$ <u>423,586</u>	<u>94,317</u>	<u>248,362</u>	<u>80,907</u>

WEBSTER PARISH FIRE PROTECTION DISTRICT #10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

COMPENSATION PAID BOARD MEMBERS

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

PRIOR YEAR FINDINGS

The follow-up and corrective action taken on all prior year findings is presented in the summary schedule of prior year findings (Schedule 2).

CURRENT YEAR FINDINGS

The corrective action plan for current year findings is presented in Schedule 3.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1999

The Board of Commissioners listed below were not compensated for their service to the district.

Thomas Moore	Chairman
Fred Stewart	Vice-Chairman
Betty Lee	Secretary-Treasurer
Lane Davidson	Commissioner
Johnny Herman	Commissioner

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 10
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1999

There were no findings which were required to be reported as a result of performing agreed-upon procedures on management's representations contained in the Louisiana Attestation Questionnaire for the year ended December 31, 1998.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 12
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Corrective Action Plan for Current Year Findings
For the Year Ended December 31, 1999

The following details indicate management's response to the findings noted as a result of performing agreed-upon procedures on management's representations contained in the Louisiana Attestation Questionnaire.

Section I - Agreed-Upon Procedures Attestation/Compilation

No findings were noted.

Section II - Management Letter

99-1 - FINDING: *Deposit of public funds*

During 1999, it was noted that tax receipts were not deposited in a timely manner. In one instance, funds were not deposited until two months after they were received.

Management's response:

Management intends to deposit public funds in a more timely manner.