

*Advances and Expenses*

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

*As previously stated under items 3 and 4, as of December 31, 1996, the district had no employees. All services were provided on a volunteer basis. A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected disbursement records for the year and noted no instances which would indicate payments to employees 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 limited solely for the use of management of the Webster Parish Fire Protection District #8 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.

*Jamaine Wainwright*

June 17, 1997  
Minden, LA



WEBSTER PARISH FIRE PROTECTION DISTRICT #8  
Crescent Valley, Louisiana

COMPONENT UNIT  
WEBSTER PARISH POLICE JURY

FINANCIAL REPORT

December 31, 2008

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

Witness Date: 12/31/08

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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
AND THE NATIONAL ASSOCIATION  
OF ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the management of the Wetmore Parish  
Fire Protection District #8  
Cotton Valley, Louisiana

We have compiled the component unit financial statements as of December 31, 1997, 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 compiled financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Jameson, Weese & Martin*

June 17, 1997  
Monroe, LA

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Management of the Webster Parish  
Fire Protection District #8

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Webster Parish Fire Protection District #8 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District #8's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Assertion 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 purposes for which this report is being requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with L.S.A.-RS 38:2231-2251 (the public bid law).

One expenditure was made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000. We noted no documentation which indicated that the one expenditure exceeding \$5,000 was made in accordance with the public bid law.

### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period 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 approval from 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).

The Webster Parish Fire Protection District 68 is only required to post a notice of each meeting and the accompanying agenda at the front of the fire station. Management has asserted that such documents were properly posted. During our testwork, no evidence was found to support the assertion that notices were posted at the fire station.

### *Debt*

10. Examine bank deposits for the period 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 period under examination and noted no deposit which appeared to be proceeds of bank loans, bonds, or like indebtedness.

COMPONENT UNIT FINANCIAL STATEMENTS

WILSON PARISH FIRE PROTECTION DISTRICT #8

Balance Sheet - All Fund Types and Account Groups  
December 31, 1994

	Elemental Fund Type	Account Groups		Total (Monetary Only)
		Special Accounts	General Fund Accounts	
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$ 34,000	-	-	34,000
Receivables - all various taxes	96,719	-	-	96,719
Utility deposits	100	-	-	100
Buildings	-	188,400	-	188,400
Vehicles	-	157,800	-	157,800
Equipment & tools	-	95,909	-	95,909
Amount to be provided for retirement of general long-term debt	-	-	80,871	80,871
Total assets and other debits	<u>\$ 180,828</u>	<u>341,709</u>	<u>80,871</u>	<u>503,408</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	-	-	80,871	80,871
Total liabilities	-	-	80,871	80,871
<b>Fund equity</b>				
Retained in general fund assets	-	361,100	-	361,100
Fund balances -				
Unreserved - undesignated	150,828	-	-	150,828
Total fund equity	<u>150,828</u>	<u>361,100</u>	<u>-</u>	<u>511,928</u>
Total liabilities and fund equity	<u>\$ 150,828</u>	<u>361,100</u>	<u>80,871</u>	<u>503,408</u>

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

WISSETER PARISH FIRE PROTECTION DISTRICT #6

Statement of Revenues, Expenditures and Changes in  
Fund Balance - All Governmental Fund Types  
For the year ended December 31, 1995

	<u>1995</u>
<b>REVENUES</b>	
Ad valorem taxes	\$ 100,001
Penalty fees	9,248
Intergovernmental revenues - Wisseter Parish Police Jury	3,181
Interest income	1,200
Other revenues	<u>200</u>
Total revenues	<u>114,230</u>
<b>EXPENDITURES</b>	
Current - public safety:	
Insurance	657
Fuel	4,687
Maintenance & utilities	3,443
Education & training	470
Supplies	2,838
Labor, lawyer, CPA, fees	3,457
Indemnification	3,716
Principal & interest	50,000
Capital outlay	<u>18,838</u>
Total expenditures	<u>94,577</u>
Excess (deficiency) of revenues over expenditures	29,653
Fund balances at beginning of year	<u>100,170</u>
Fund balances at end of year	<u>\$ 130,823</u>

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



WESTER PARISH FIRE PROTECTION DISTRICT #8

Statement of Revenue, Expenditures and Changes in  
Fund Balance - Budget (Cash Basis) and Actual  
For the Year Ended December 31, 1995

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes	\$ 76,000	74,463	1,537
Fixed fees	-	14,978	14,978
Intergovernmental revenues - Wester Parish Police Jury	-	3,483	3,483
Interest income	-	3,218	3,218
Other revenues	-	348	348
Total revenues	<u>76,000</u>	<u>96,482</u>	<u>20,482</u>
<b>EXPENDITURES</b>			
Current - public safety:			
Insurance	9,415	885	8,530
Fuel	2,800	4,817	(2,017)
Maintenance & utilities	4,975	8,611	(3,636)
Education & training	3,300	472	2,828
Supplies	4,000	2,817	1,183
Labor, leases, CPA fees	4,000	7,417	(3,417)
Interest/income	2,000	1,771	229
Principal & interest	50,000	50,000	-
Capital outlay	-	13,304	13,304
Total expenditures	<u>80,800</u>	<u>95,614</u>	<u>(4,814)</u>
Decrease (increase) of net assets over expenditures	(14,800)	(1,209)	13,591
Fund balance at beginning of year	<u>20,800</u>	<u>20,274</u>	<u>(526)</u>
Fund balance at end of year	<u>\$ 6,000</u>	<u>19,065</u>	<u>(13,065)</u>

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

## WEBSTER PARISH FIRE PROTECTION DISTRICT #8

Notes to Financial Statements  
As of and for the year ended December 31, 1996

### 1. Summary of Significant Accounting Policies

The Webster Parish Fire Protection District #8 was created by resolution of the Webster Parish Police Jury in 1988. The District was formed for fire protection purposes. The District's board consists of five members who do not receive compensation. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Town of Cotton Valley and the fifth member is appointed by the other four members and is the chairman of the District. Five men are all volunteers.

The following is a summary of certain significant accounting policies:

- A. **Basis of Presentation** - The accompanying general purpose financial statements of the Webster Parish Fire Protection District 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.
- B. **Reporting entity** - As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (Webster Parish Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or

## WEBSTER PARISH FIRE PROTECTION DISTRICT #6

### Notes to Financial Statements As of and for the year ended December 31, 1990

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on that jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Webster Parish Police Jury is able to impose its will on the District and also because the district is fiscally dependent on the jury, the district was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. 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.

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

A fund is a separate accounting entity with a 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 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. Governmental funds of the district include:

1. Special Revenue Fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

WEBSTER PARISH FIRE PROTECTION DISTRICT #8

Notes to Financial Statements  
As of and for the year ended December 31, 1996

- Budgetary appropriations lapse at the end of the fiscal year.
- The budget for the Special Revenue Fund was not adopted on a basis consistent with generally accepted accounting principles (GAAP).
- The revenues and expenditures shown on page 10 are reconciled with the accounts reflected on the budget comparison on page 11 as follows:

	Year ended December 31, <u>1996</u>
Excess of revenues over expenditures, GAAP basis	\$ 29,653
To adjust for receivables	(29,956)
To adjust for payables	<u>(1,056)</u>
Excess of revenues over expenditures, Budget cash basis	\$ (1,359)

F. Cash

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, and money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

## WEBSTER PARISH FIRE PROTECTION DISTRICT #5

Notes to Financial Statements  
As of and for the year ended December 31, 1995

### G. Fixed assets and long-term debt

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed asset account group. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives is not capitalized. Public domain (infrastructure) general fixed assets consisting of parking lots and other improvements are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost where historical records are available and at estimated cost where no historical records are available.

### H. Compensated absence

The District had no employees for the year ended December 31, 1995.

### I. Long-term obligations

Long-term debt 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.

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

## WEBSTER PARISH FIRE PROTECTION DISTRICT #8

### Notes to Financial Statements As of and for the year ended December 31, 1998

#### 2. Parcel taxes

The District has a levy of 11.43 mill ad valorem tax as of December 31, 1998. Parcel fees of \$25 on each lot, subdivided portion of ground or individual tract upon which there is a structure are also assessed. This parcel is for a period of ten years ending in 1998. 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 December 31, 1998, the district has cash and cash equivalents totaling \$134,095 as follows:

Demand deposits	\$ 12,793
Interest-bearing deposits	111,302
Total	\$ 124,095

These deposits are stated at cost, which approximates market. Under state law, these bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities 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. As December 31, 1998, the district has \$124,095 in collectible bank balances. The deposits are secured from risk by \$14,893 of federal deposit insurance.

#### 4. Receivables

The following is a summary of receivables at December 31, 1998:

Ad valorem taxes	\$ 26,119
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The Webster Parish Fire Protection District #8 used the direct charge-off method of accounting for uncollectible ad valorem taxes and parcel fees.

WEBSTER PARISH FIRE PROTECTION DISTRICT #8

Notes to Financial Statements  
 As of and for the year ended December 31, 1996

5. **Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance January 1,	Additions	Disposals	Balance December 31
1996:				
Land & buildings	\$ 100,435	-	-	100,435
Vehicles	167,032	-	-	167,032
Equipment	28,129	17,180	—	45,309
Totals	\$ 295,596	17,180	—	312,776

6. **Changes in general long-term debt**

The following is a summary of the long-term obligation transactions during the year:

	Certificate of Indebtedness
Long-term debt payable January 1, 1996	\$ 118,013
Additions:	-
Retirements:	(28,180)
Long-term debt payable, December 31, 1996	\$ 89,833

Certificate of Indebtedness at December 31, 1996, is comprised of the following issue:

\$300,000 Certificates of Indebtedness, dated 6/20/90 due in annual installments through April 1, 2000; interest at prime rate as published in Wall Street Journal, rate as of December 31, 1996 is 8.25%; secured by levy and collection of ad valorem taxes	\$ 28,873
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WEEBSTER PARISH FIRE PROTECTION DISTRICT #8

Notes to Financial Statements  
As of and for the year ended December 31, 1996

The annual requirements to amortize the debt outstanding as of December 31, 1996, including interest payments of \$ 10,083 are as follows:

1997	\$ 50,800
1998	\$1,256
Total	\$ 52,056

8. *Board of Commissioners:*

The Board of Commissioners listed below are not compensated for their service to the District.

Barrie Gibson	Chairman
Sherrill Parkerson	Vice-chairman
Doreis Mitchell	Treasurer
Mike Crouch	Member
Ken Gray	Member



### *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 42:1001-1124 (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.

During the year ended December 31, 1996, the district had no employees. All services were provided on a volunteer basis.

4. Determine whether any of those employees included in the listing obtained from management in open-to-all procedures (3) were also included on the listing obtained from management in open-to-all procedures (2) as immediate family members.

No persons were under employment by the Webster Parish Fire Protection District #8 for the year ended December 31, 1996.

### *Budgeting*

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

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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 which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #8 by a unanimous vote. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 3%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 3% in total, however, several individual line items are in excess of the 3% variance.

## WEBSTER PARISH FIRE PROTECTION DISTRICT #8

### Notes to Financial Statements

As of and for the year ended December 31, 1996

#### D. 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 status net 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 funds use the following practices in recording revenues and expenditures:

**Revenues** - District property taxes are levied and collected by the parish tax collectors. Parcel fees are levied by the parish tax collectors and collected by the Town of Cotton Valley. Property tax revenues and parcel fees are recognized as revenues when assessed. Property taxes and parcel fees are assessed in November of each year and are considered delinquent as of January 1.

**Expenditures** - Expenditures are approved to be paid by the Board at board meetings.

#### E. Budget practices

The district uses the following budget practices:

1. The Chairman and Treasurer of the Board prepares a proposed budget and submits same to the Board of commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the board of commissioners prior to the commencement of the fiscal year for which the budget is being adopted.