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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 7-2-88

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

Financial Statements
As of and for the year ended December 31, 1997

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JAMIESON, WISE & MARTIN
A Professional Accounting Corporation

821 Main Street P. O. Box 807
Minden, Louisiana 71058-0807
(504) 377-3171 Fax (504) 377-3477

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SCHEDULE 1000S AND
SCHEDULE 1000S-1004
MINENIA, LOUISIANA, 02/94

THE PUBLIC ACCOUNTING FIRM
REGISTERED
MEMBER FIRM OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Pine District #10
Minden, 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 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.

JAMIESON, WISE & MARTIN



Minden, Louisiana
June 8, 1998

JAMIESON, WISE & MARTIN
A Professional Accounting Corporation

881 Main Street P. O. Box 807
Minden, Louisiana 70558-0807
(504) 377-3171 Fax (504) 377-3177

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1997 FISCAL YEAR-END REPORT
FOR THE YEAR ENDED
DECEMBER 31, 1997
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE I.A.A.C.P.A.
MEMBER OF THE AICPA

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of the Webster Parish Fire Protection District #18 of Webster Parish

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 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, 1997 included in the accompanying Louisiana Assertion Criticisms. 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 \$5,000, or public works exceeding \$10,000, and determine whether such purchases were made in accordance with LSA-RS 39:2211-2251 (the public bid law).

For the year ended December 31, 1997, no expenditures were made for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$10,000.

Code of Ethics for Public Officials and Public Employees

3. Obtain from management a list of the immediate family members of each board member as defined by LSA-BS 42:1301-1324 (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 needed information.

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

There were no employees paid during the periods under examination.

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 periods 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.

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

We traced the adoption of the original budget of the minutes of a meeting held on November 12, 1996 which indicated that the budget had been adopted unanimously by the commissioners of the Webster Parish Fire Protection District #18.

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, 1997.

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;

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 42:13 (the open meetings law).

Wabeno Fire Protection District #19 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted. We examined eight(8) notices but have no evidence that they were properly posted.

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 Expenses

11. Examine payroll records and minutes for the year to determine whether any payments have made to employees which may 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 Fire Protection District #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

Monroe, Louisiana

June 8, 1998

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

June 8, 1999 Date

Jameson, Hise & Martin, APAC

Attn: Carlos Martin

601 Main Street

Monroe, La 71255

(Auditors)

In connection with your compilation of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:813 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 regulations 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 June 8, 1999 (Date).

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 42:1105-1124.

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 42:1118.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 50:1301-14) or the budget requirements of LSA-RS 39:42.

Yes No

Accounting and Reporting

Louisiana Governmental Audit Guide

Accounting and Reporting

All non-audit governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:31, and 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:214, 24:463, and/or 28:82, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:370.

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 30 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 VI, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1874 Louisiana Constitution, and LSA-RS 47:1410.05.

Yes No

Advances and Expenses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-728.

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

Shirley C. Moore President 6-22-82 Date

Note-Credit-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public lending agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.

Component Unit Financial Statements

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

Balance Sheet - All Fund Types and Account Groups
 December 31, 1997

	Governmental			Totals (Miscellaneous Only)
	Fund Type	Account Groups		
	Special Revenue	General Fund Assets	General Long-term Debt	
ASSETS				
Cash and cash equivalents	\$ 226,882	-	-	226,882
Buildings	-	94,317	-	94,317
Vehicles	-	179,862	-	179,862
Equipment and tools	-	78,689	-	78,689
Amount to be provided for retirement of long-term debt	-	-	150,000	-
	-	-	-	150,000
Total Assets	\$ 226,882	352,788	150,000	729,670
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ -	-	150,000	150,000
Fund Balance				
Reserved for debt retirement	99,114	-	-	99,114
Unreserved	127,768	-	-	127,768
Investment in general fund assets	-	352,788	-	352,788
	-	-	-	-
Total Fund Balance	226,882	352,788	-	579,670
Total Liabilities and Fund Balance	\$ 226,882	352,788	150,000	729,670

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

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

Statement of Revenues, Expenditures, and Changes in Fund Balances
all Governmental Fund Types
For the year ended December 31, 1997

	<u>1997</u>	<u>1996</u>
Revenues:		
Ad valorem taxes	\$ 802,108	83,727
Donations	488	789
Intergovernmental revenue	7,190	7,179
Interest	2,750	4,404
Miscellaneous	<u>1,188</u>	<u>188</u>
Total Revenues	<u>813,624</u>	<u>106,287</u>
Expenditures:		
Tax assessor fees	3,631	3,274
Supplies and small tools	482	2,798
Insurance	7,184	5,180
Repairs and maintenance	4,168	3,274
Fuel	324	1,328
Office expense	7	-
Legal and professional	871	-
License and fees	-	-
Utilities	1,887	1,040
Bond trustee fees	688	698
Bond principal and fees	<u>41,218</u>	<u>47,798</u>
Total expenditures	<u>61,874</u>	<u>65,675</u>
Excess of revenues over expenditures	81,750	40,612
Fund Balance-beginning of year	<u>(53,855)</u>	<u>(10,443)</u>
Fund Balance-end of year	<u>\$ 27,900</u>	<u>30,171</u>

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

WINTER PARKER FIRE PROTECTION DISTRICT #10

SPECIAL REVENUE FUND
 Statement of Revenue, Expenditures, and Changes in
 Fund Balance - (Budget (GAAP Basis) and Actual
 For the year ended December 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
Ad valorem taxes	\$ 87,000	102,179	15,179
Donations	-	680	680
Intergovernmental revenue	7,000	7,193	193
Miscellaneous income	-	1,100	1,100
Interest	4,000	5,733	1,733
Total Revenue	<u>108,000</u>	<u>116,905</u>	<u>8,905</u>
Expenditures:			
Tire monitor fees	3,700	3,611	89
Advertising	75	-	75
Supplies and small tools	3,000	602	2,398
Insurance	7,000	7,000	700
Repairs and maintenance	8,500	4,000	4,500
Fuel	1,300	524	776
Office expense	700	7	693
Legal and professional	1,200	813	387
License and fees	150	-	150
Utilities	1,000	1,087	(87)
Capital Outlay - other	10,000	-	10,000
Bond issue fees	600	600	-
Bond principal and interest	41,500	41,500	00
Total expenditures	<u>81,041</u>	<u>61,855</u>	<u>19,186</u>
Excess of revenues over expenditures	26,959	55,050	28,091
Fund balance beginning of year	<u>173,951</u>	<u>173,951</u>	<u>-</u>
Fund balance end of year	<u>\$ 199,910</u>	<u>229,001</u>	<u>29,091</u>

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

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

Notes to Financial Statements
As of and for the Year Ended December 31, 1997

Introduction

The Webster Parish Fire Protection District #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 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 #10.

1. Summary of Significant Accounting Policies

BASIS OF PRESENTATION

The accompanying component unit financial statements of the Webster Parish Fire Protection District #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

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 (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 criteria for including a potential component unit 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
 - b. The potential for the organization to provide specific financial benefits or to impose specific financial burdens on the police jury

WEBSTER PARISH FIRE PROTECTION DISTRICT #11
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to Financial Statements
As of and for the Year Ended December 31, 1997

1. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
2. 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 police jury appoints commissioners of the District, and because the District provides fire protection to residents within Webster Parish, 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.

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.

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 an 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 collections of ad valorem taxes dedicated to the Fire District and all other financial resources. It serves as the general operating fund of the District, and also accounts for the retirement of bonds and related interest charges.

WEBSTER PARISH FIRE PROTECTION DISTRICT #16
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to Financial Statements
As of and for the Year Ended December 31, 1997

FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group. All purchased general fixed assets are valued at cost where historical records are available and at estimated cost where no historical records are available. No depreciation has been provided on general fixed assets.

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 domains (infrastructure) general fixed assets consisting of parking lots and other improvements are not capitalized.

Long-term debt, such as general obligation bonds, are recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All 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 for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is when they become both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The District uses the following practices in recording revenues and expenditures:

Revenues: - All 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 47:1983 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

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

Notes to Financial Statements
As of and for the Year Ended December 31, 1997

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.

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 Special Revenue Fund for the year ended December 31, 1997. All changes to the original budget must be approved by the Board of Commissioners.

CASH

At December 31, 1997, the District has cash (bank balances) totaling \$226,882 as follows:

Demand deposits	\$ 8,218
Money market accounts	<u>218,664</u>
Total	<u>\$226,882</u>

These deposits are stated at cost, which approximates market. Under state law, 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 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, 1997, the district had \$228,449 in deposits (collected bank balances).

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

Notes to Financial Statements
As of and for the Year Ended December 31, 1997

These deposits are secured from risk by \$107,846 of federal deposit insurance and by \$219,483 of pledged securities.

Cash includes amounts in demand deposits, and money market accounts. 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.

TOTAL COLUMNS ON COMBINED STATEMENTS

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

2. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1997:

	Levied Millage
Maintenance	4.00
Debt Service	9.27

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

Notes to Financial Statements
 As of and for the Year Ended December 31, 1997

E. General Fixed Assets

The changes in general fixed assets for the year ended December 31, 1997, follows:

	Total	Land & Buildings	Vehicles	Tools & Equipment
Balance 1-1-97	\$352,788	94,317	179,882	78,600
1997 Additions	-	-	-	-
1997 Deletions	-	-	-	-
Balance 12-31-97	<u>\$352,788</u>	<u>94,317</u>	<u>179,882</u>	<u>78,600</u>

F. Changes in Long-Term Debt

The following is a summary of bond transactions of the District for the year ended December 31, 1997:

Bonds Payable, January 1, 1997	\$165,000
Bonds retired	<u>(32,000)</u>
Bonds Payable, December 31, 1997	<u>133,000</u>

Bonds payable at December 31, 1997, is comprised of the following issue:

\$340,000 General obligation bonds, dated 11/1/90 due in annual installments through May 1, 2004; interest varies from 11% to 7.12%, secured by levy and collection of ad valorem taxes	<u>\$130,000</u>
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WEBSTER PARISH FIRE PROTECTION DISTRICT #44
WEBSTER PARISH POLICE JURY
Minden, Louisiana

Notes to Financial Statements
As of and for the Year Ended December 31, 1997.

The annual requirements to amortize the debt outstanding as of December 31, 1997, including interest payments are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$40,000	7,700	47,700
1999	45,000	4,725	49,725
2000	<u>45,000</u>	<u>1,575</u>	<u>46,575</u>
Total	<u>\$130,000</u>	<u>14,000</u>	<u>144,000</u>

1. Board of Commissioners

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

Thomas Moore	Chairman
Fred Stewart	Vice-Chairman
Dezjo Lee	Secretary-Treasurer
Jimmy Bolton	Commissioner (Deceased 12/97)
Johnny Herman	Commissioner

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, 1997

In the compilation report for the two years ended December 31, 1995 and December 31, 1996 there was one finding noted. Actual revenues and expenditures exceeded the budgeted amounts by 5% for the year ended December 31, 1995, but not for the year ended December 31, 1996.

Management has monitored revenues and expenditures every closely in order to make necessary amendments to the budget. Actual revenues and expenditures have not exceeded the budgeted amounts by 5% for the last two year endings, December 31, 1996 and December 31, 1997.

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

Corrective Action Plan

As of and for the year ended December 31, 1997

There were no findings noted as a result of performing agreed-upon procedures on management's representations contained in the Louisiana Affidavit Questionnaire.