

**WEBSTER PARISH FIRE PROTECTION DISTRICT #10  
WEBSTER PARISH POLICE-JURY  
FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 1968**

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other responsible 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 7-21-64

MINDEN FIRE PROTECTION DISTRICT No. 10  
WEBSTER PARISH POLICE JURY  
Financial Report  
As of and for the Year Ended December 31, 2003

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A PROFESSIONAL ACCOUNTING CORPORATION

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Wm. Peayce Jamieson, C.P.A. J.W.M.  
MEMBER

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

ANDREW W. WISE, C.P.A.  
GAILDIE WATSON, C.P.A.  
DAVID H. WATSON, C.P.A.

KRISTINE H. COLE, C.P.A.  
JEANNE C. WATSON, C.P.A.

**ACCOUNTANTS' COMPILATION REPORT**

To Thomas Moore, Chairman  
and the Board of Commissioners  
Webster Parish Fire Protection District #18  
Monroe, Louisiana

We have compiled the component unit financial statements of the Webster Parish Fire Protection District #18 as of December 31, 2003 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 responsibility 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.

We are not independent with respect to Webster Parish Fire Protection District #18.



Monroe, Louisiana  
June 11, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS**

MISSISSIPPI PARISH FIRE PROTECTION DISTRICT #10  
 MISSISSIPPI PARISH POLICE #107  
 Lake, Louisiana

Balance Sheet - All Fund Types and Interest Groups  
 December 31, 2003

	Government		Interest Groups		Total
	Special Revenue Fund	General Fund	General Fund	Long-term Debt	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 221,542	-	-	-	221,542
Receivables	111,471	-	-	-	111,471
Buildings	-	174,424	-	-	174,424
Vehicles	-	628,342	-	-	628,342
Equipment and tools	-	107,433	-	-	107,433
Due to be provided for retirement of general long term debt	-	-	170,000	-	170,000
<b>Total assets</b>	<b>\$ 333,013</b>	<b>770,211</b>	<b>170,000</b>	<b>-</b>	<b>1,273,224</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
<b>Liabilities</b>					
Current Obligations (short payable)	\$ -	-	170,000	-	170,000
Deferred Revenues / Postpaid Taxes	21,480	-	-	-	21,480
Accounts Payable	2,108	-	-	-	2,108
<b>Total liabilities</b>	<b>23,588</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>193,588</b>
<b>Equity and Other Credits</b>					
Unrestricted	\$ 309,425	-	-	-	309,425
Investment in general fixed assets	-	460,786	-	-	460,786
<b>Total equity and other credits</b>	<b>309,425</b>	<b>460,786</b>	<b>-</b>	<b>-</b>	<b>770,211</b>
<b>Total liabilities, equity, and other credits</b>	<b>\$ 333,013</b>	<b>460,786</b>	<b>170,000</b>	<b>-</b>	<b>1,273,224</b>

See accompanying notes and accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 18  
 WEBSTER PARISH POLICE JULY  
 Minden, Louisiana  
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures, and Changes in Fund Balance  
 For the Year Ended December 31, 2003

	2003
<b>Revenues:</b>	
Ad valorem taxes	\$ 120,437
Donations/Grants	808
Intragovernmental revenue	9,163
Interest	2,318
Miscellaneous	546
Total revenues	<u>133,668</u>
<b>Expenditures:</b>	
Supplies and small tools	4,000
Insurance	14,763
Repairs and maintenance	8,683
Fuel	1,278
Office expense	4,123
Legal and professional	988
Utilities	2,664
Debt principal and interest	<u>61,633</u>
Total expenditures	<u>130,056</u>
Excess (deficiency) of revenues over expenditures	3,612
Fund balance at beginning of year	<u>178,897</u>
Fund balance at end of year	<u>\$ 182,509</u>

See accompanying notes and accountant's compilation report.

WEATHER FARMER TREE PROTECTION DISTRICT No. 18  
 WEATHER FARMER POLICE DISTRICT  
 Mobile, Louisiana  
 GOVERNMENTAL FUND - SPECIAL REVENUE FUND

Statement of Revenues, Expenditures, and Changes in  
 Fund Balance - Budget (GAAP Basis) and Actual  
 For the Year Ended December 31, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Ad valorem taxes	\$ 120,220	120,407	187
Donations	-	666	666
Intergovernmental revenue	5,000	5,743	743
Miscellaneous income	-	544	544
Interest	-	12,118	12,118
<b>Total revenues</b>	<u>125,220</u>	<u>144,636</u>	<u>19,416</u>
<b>Expenditures</b>			
Supplies and small tools	2,000	2,010	(10)
Insurance	11,544	14,762	(3,218)
Repairs and maintenance	7,000	5,680	(1,320)
Fuel	1,500	1,278	222
Office expense	1,000	4,103	(3,103)
Legal and professional	1,100	500	600
Capital Outlay	-	-	-
Utilities	2,528	3,664	(1,136)
Debt service			
Bond principal and interest	41,433	41,652	(219)
<b>Total expenditures</b>	<u>64,035</u>	<u>76,559</u>	<u>(12,524)</u>
<b>Excess of revenues over expenditures</b>	61,185	68,077	(6,892)
<b>Fund balance at beginning of year</b>	<u>278,582</u>	<u>278,582</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 339,767</u>	<u>346,659</u>	<u>-</u>

See accompanying notes and management's compilation report.

WEIBSTER PARISH FIRE PROTECTION DISTRICT #10  
WEIBSTER PARISH, LOUISIANA

Notes to Financial Statements

As of and for the Year Ended December 31, 2009

The Webster Parish Fire Protection District #10 (Fire District) 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 #10.

1. Summary of significant accounting policies

- A. Basis of accounting - The accompanying general purpose 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.
- B. 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.
- C. 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 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 fund assets, and the servicing of general long-term debt. The governmental fund of the district includes:

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



**WEBSTER PARISH FIRE PROTECTION DISTRICT #10**  
**WEBSTER PARISH, LOUISIANA**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2003**

- 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 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 coming year. Property taxes collected within 60 days after year-end are considered available to pay liabilities of the current period. Ad valorem taxes receivable at December 31, 2003 was \$112,411.

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.

- E. **Budgetary and budgetary accounting** - The district adopted a GAAP basis budget for its Special Revenue Fund for the year ended December 31, 2003. The Board of Commissioners must approve all changes to the original budget.
- F. **Encumbrance** - The district does not use encumbrance method accounting.
- G. **Cash and cash equivalents** - Cash includes amounts in demand deposits, interest-bearing deposits, and certificates of deposit. Cash equivalents include amounts in time deposits and

**WEBSTER PARISH FIRE PROTECTION DISTRICT #10**  
**WEBSTER PARISH, LOUISIANA**  
 Notes to Financial Statements  
 As of and for the Year Ended December 31, 2003

these investments with original maturities of 90 days or less. 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.

- H. **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.
- I. **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.
- J. **Total columns on combined statements** - Total columns on the statements are captioned "Measurement 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. **Cash and cash equivalents and investments**

At December 31, 2003, the District had cash and cash equivalents with book balances totaling \$175,843, as follows:

Non-interest bearing demand deposits	\$91,937
Interest-bearing demand deposits	1,717
Certificates of deposit	<u>174,189</u>
<b>Total</b>	<b><u>\$173,843</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book 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

**WEBSTER PARISH FIRE PROTECTION DISTRICT #00**  
**WEBSTER PARISH, LOUISIANA**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2003**

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. At December 31, 2003, the District had \$124,660 in deposits of collected bank balances. The deposits were secured from risk by \$191,827 of federal deposit insurance and the rest by pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though pledged securities are classified uncollateralized (Category 3) under the provisions of GAAP Statement No. 1, Louisiana Revised Statute 19:1227 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

**3. Levied Taxes**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2003:

	Levied Millage
Maintenance	0.00
Debt Obligation	0.15

**4. General Fixed Assets**

The changes in general fixed assets for the twenty-one months ended December 31, 2003, follows:

	Total	Land &		
		Buildings	Vehicles	Equipment
Balance @ 1/1/03	\$ 909,611	178,628	608,262	122,621
2003 additions	-	-	-	-
2003 deletions	-	-	-	-
Balance @ 12/31/03	<u>\$ 909,611</u>	<u>178,628</u>	<u>608,262</u>	<u>122,621</u>

**WEBSTER PARISH FIRE PROTECTION DISTRICT #19**  
**WEBSTER PARISH, LOUISIANA**  
 Notes to Financial Statements  
 As of and for the Year Ended December 31, 2003

**3. Changes in General Long-Term Obligations**

The following is a summary of the long-term obligation transactions during the year ended December 31, 2003:

Long term obligations at January 1, 2003	\$ 410,000
Additions	-
Deductions	(182,000)
Long term obligations at December 31, 2003	<b>\$ 228,000</b>

General Obligation Bonds, Series 2000 for \$475,000 was issued for the acquisition of fire protection equipment. The bonds mature in varying increments from April 1, 2001 to April 1, 2010 with an interest rate of 5% paid semi-annually.

The annual requirements to amortize all bonds outstanding at December 31, 2003, including interest of \$79,808, are as follows:

Year Ending	Principal	Interest	Total
2004	45,000	15,208	60,208
2005	45,000	16,948	61,948
2006	50,000	14,510	64,510
2007	50,000	11,870	61,870
2008	55,000	8,920	63,920
Thereafter	<u>125,000</u>	<u>7,180</u>	<u>132,180</u>
Total	<b>\$ 220,000</b>	<b>73,636</b>	<b>293,636</b>

**SUPPLEMENTAL INFORMATION SCHEDULES**

**WEBSTER PARISH FIRE PROTECTION DISTRICT #00  
WEBSTER PARISH POLICE JURY**

*Schedule of Compensation Paid to Board Members  
For the Year Ended December 31, 2003*

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

**Thomas Moore**

**Fred Stewart**

**Trish Davidson**

**Lane Davidson**

**Johnny Herman**

**Chairman**

**Vice-Chairman**

**Secretary-Treasurer**

**Commissioner**

**Commissioner**

**Independent Accountant's Report on Applying Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

# Jim H. Stevens, Jr., CPA, LLC

Certified Public Accountant

209 E. Church Street  
Springhill, Louisiana 71178

Telephone (504) 574-4524  
Fax (504) 574-4525  
E-mail [jstevens@jstevensllc.com](mailto:jstevens@jstevensllc.com)

## Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Commissioners  
Webster Parish Fire District No. 10  
Minster, LA

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed upon by the management of Webster Parish Fire District No. 10 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Webster Parish Fire District No. 10's compliance with certain laws and regulations during the year ended December 31, 2003, included in the accompanying Louisiana Assessment Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I 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 materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2221 (the public bid law).

There were no expenditures found during the year for materials and supplies exceeding \$15,000 and none 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 42:1101-1104 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Board provided me with the required list including the noted information.

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

There were no paid employees during the period.



**Code of Ethics for public Officials and Public Employees (continued)**

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

Not applicable. No paid employees.

**Budgeting**

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

Management provided me with a copy of the original and amended budgets for the general fund.

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

I traced the adoption of the original budget to the minutes of a meeting held in December 2002, which indicated that the budget had been adopted by the commissioners of Webster Parish Fire District No. 10, with no opposition from the board members. The budget was amended in December 2003, which was noted in the minutes as properly approved.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if budget exceeded actual revenues or actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenue and expenditures. Actual revenues exceeded budget. However, actual expenditures for the year exceeded budgeted amounts by more than 5%.

**Accounting and Reporting**

8. Randomly select 8 disbursements made during the period under examination and:

a. trace payments to supporting documentation as to correct amount and payee;

I 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;

The payments were found to be coded to the correct fund and general ledger accounts.

c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the selected disbursements did not indicate approval; however, all checks were signed by an officer and one other board member.

### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS-42: 1-12 (the open meetings law).

Webster Parish Fire District No. 10 is required to post a notice of each meeting and the accompanying agenda on the door of the district's meeting place. I examined copies of the notices for 13 meetings that had been posted. However, only 2 of the meeting notices examined contained listed agendas.

### 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.

No such deposits of an extraordinary nature were noted.

### Advances and Bonuses

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.

A reading of the minutes of the district for the year indicated no approval for the payments noted.

### Prior-Year Comments and Recommendations

12. Review any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved. In the agreed-upon procedures engagement for the year ended December 31, 2002, the following were reported:

There were no prior-year comments or recommendations noted.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

Webster Parish Fire District No. 10

Page 4

This report is intended solely for the use of management of Webster Parish Fire 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. Under Louisiana (Revised) Statute 24:512, this report is distributed by the Legislative Auditor as a public document.

  
Certified Public Accountant

July 7, 2004

### **Louisiana Attestation Questionnaire**

The accompanying Louisiana Attestation Questionnaire has been completed by management and is included in this report as required.

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Association Expenditures of Government)  
\_\_\_\_\_ (Date Trans-1984)**

Dr. H. Bostone Jr.  
CPA

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
(Signature)

In connection with your completion of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 24:112 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 your 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 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, (LSA-RS Title 28:1212, 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 42:1121-1124.

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 7, 1986, 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 28:1301-14) or the budget requirements of LSA-RS 28:24.

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 50:1, 50:7, 50:21, and 50:26.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:274, 24:403, and/or 24:404, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:274.

Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**Bids**

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 VI, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 23 of the 1894 Louisiana Constitution, and LSA-RS 26:1412.01-1412.05.

Yes  No

**Advanced and Backlog**

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 74:138, and AG opinion 79-788.

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.

Spaul Davidson Secretary June 8, 2004 DA  
Thomas Moore Treasurer June 8, 2004 DM

Note: If the engagement is for a routine compilation that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fair Approval Form or an Email management approval Form to the legislator's auditor, the space for the legislator's audit approval only will be omitted.

**Webster Parish Fire Protection District #10**  
1875 Dugand Trail  
Minden, Louisiana 71055  
Ph. 337-377-0580

July 9, 2004

Office Of Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Re: **Management's Corrective Action Plan**

Gentlemen:

Our compilation and attestation report has been forwarded to you by email. There are three items that we need to address from the attestation report, as follows:

No. 7 - Actual expenditures exceed budget expenditures by 5.74%.

Management's estimate of expenditures, per the budget as amended in December, 2003, did not include some items received late. We will be aware of this problem, and try to budget more accurately in the future.

No. 8.a. - Invoices not specifically initialed by the board.

Each check is signed by two board members, so we have not required initials on invoices. All checks are reviewed by the members of the board at each meeting; however, this has not been noted in the minutes.

We are establishing a three person finance committee, and two of the three will initial each invoice indicating approval for payment. Also, in the future, the minutes will reflect that the expenditures have been approved at each meeting.

No. 9 - Agenda not on the posted meeting notice.

The agenda will be posted on each notice in the future.

Please let me know if you have any questions regarding our plans to correct these deficiencies.

Yours truly,



Tom Moore, Chairman