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WEBSTER FIRE PROTECTION DISTRICT #4

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2003

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 9.1.04

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
WEBSTER PARISH POLICE JURY  
Dubberly, Louisiana

Component Unit Financial Statements  
As of and for the year ended December 31, 2003

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# JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

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WM. PEARCE JAMIESON, C.P.A.(1991)

MEMBERS

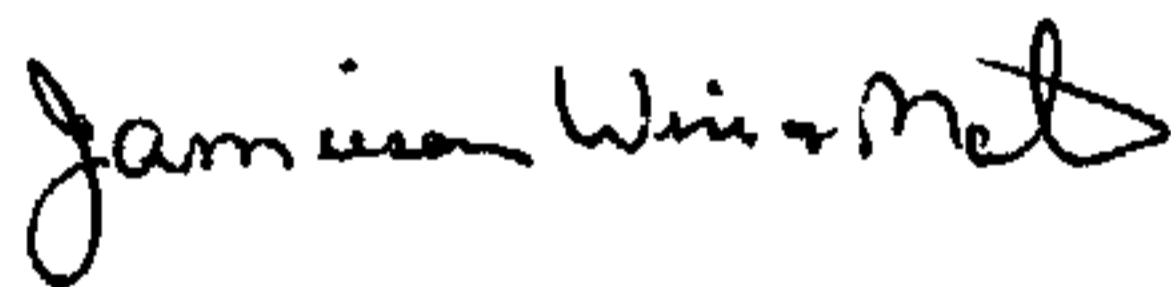
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CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Webster Parish Fire Protection District #4  
Dubberly, Louisiana

We have compiled the component unit financial statements of the Webster Parish Fire Protection District #4 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 representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Minden, Louisiana  
June 03, 2004

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**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of the Webster Parish Fire  
Protection District #4 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 #4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District #4's compliance with certain laws and regulations during the year ended December 31, 2003, 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, 2003, the district purchased a fire truck in the amount of \$69,200. We reviewed the advertisement requesting bids for truck.

***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 period under examination.

No employees were paid during the period 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 does not apply since there were no employees paid during the period 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 for the year ended December 31, 2003.

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 held on January 13, 2003, which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #4 by a unanimous vote. One amendment was made on August 5, 2003.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures did not exceed budgeted amounts by more than 5% for the year ended December 31, 2003. Under RS 39:1311(B) the district is exempt from amending the budget since it's anticipated expenditures are less than \$250,000.

#### ***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 no

exceptions as a result of this procedure.

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

All of the six payments examined were coded properly 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 treasurer.

### *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 Parish Fire Protection District #4 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 a copy of the blank notice used to notify 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 the district acquired a loan in the amount of \$44,200. Management asserted that they received state approval to incur debt but could not locate the documentation substantiating this assertion.

### *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.

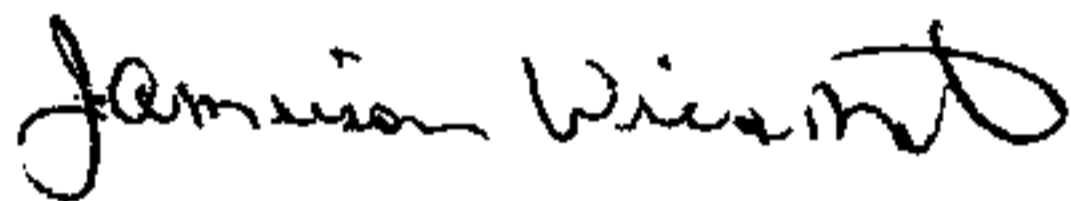
A reading of the minutes of the district for the year indicated no payments for items noted above. We noted no paid employees for the year ended December 31, 2003. We also inspected records

for the year and noted no instances, which would indicate payments that would constitute bonuses, advances, or gifts.

Our prior year report, dated December 31, 2002, 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 #4 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 24:513, this report is distributed by the Legislative Auditor as a public document.



Minden, Louisiana

June 3, 2004

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**  
\_\_\_\_\_ (Date Transmitted)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ (Auditors)

In connection with your compilation of our financial statements as of [date] 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 (date of completion/representations).

**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.

\_\_\_\_\_  
*Don Sayers* Secretary \_\_\_\_\_ Date  
\_\_\_\_\_  
Treasurer 6-29-04 Date  
\_\_\_\_\_  
President \_\_\_\_\_ Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.

COMPONENT UNIT FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
 WEBSTER PARISH POLICE JURY  
 Dubberly, Louisiana

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

	Governmental Fund Type	Account Group		Totals
	General Fund	General Fixed Assets	General Long-Term Debt	(Memorandum Only)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 56,468	-	-	56,468
Receivables	44,865	-	-	44,865
Buildings	-	80,329	-	80,329
Trucks	-	204,462	-	204,462
Equipment	-	57,557	-	57,557
Furniture	-	520	-	520
Amount to Be Provided	-	-	44,200	44,200
<b>Total assets</b>	<b>\$ 101,333</b>	<b>342,868</b>	<b>44,200</b>	<b>488,401</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Deferred Revenue	\$ 3,632	-	-	3,632
Accounts payable	1,591	-	-	1,591
Notes Payable	-	-	44,200	44,200
<b>Total liabilities</b>	<b>5,223</b>	<b>-</b>	<b>44,200</b>	<b>49,423</b>
<b>Fund equity:</b>				
Investment in General Fixed Assets	-	342,868	-	342,868
Fund Balance - unreserved	96,110	-	-	96,110
<b>Total fund equity</b>	<b>96,110</b>	<b>342,868</b>	<b>-</b>	<b>438,978</b>
<b>Total liabilities and fund equity</b>	<b>\$ 101,333</b>	<b>342,868</b>	<b>44,200</b>	<b>488,401</b>

The accompanying notes are an integral part of this statement.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
 WEBSTER PARISH POLICE JURY  
 Dubberly, Louisiana

Statements of Revenue, Expenditures and Changes in Fund Balances  
 All Governmental Fund Types  
 For the year ended December 31, 2003

	2003
<b>REVENUES</b>	
Ad valorem taxes	\$ 46,503
2% fire rebate	2,964
Donations	250
Other income	1,730
Interest income	744
Total revenues	52,191
 <b>EXPENDITURES</b>	
Current - public safety:	
Legal and professional	810
Office supplies and postage	1,492
Repairs and maintenance	4,221
Utilities	3,702
Insurance	4,653
Truck expense	3,788
Miscellaneous	589
Capital Outlay	71,367
Fire fighting equipment and supplies	6,601
Fire fighter incentive pay	2,158
Total expenditures	99,381
 (Deficiency) of revenues over expenditures	 (47,190)
 Other Financing Sources (uses):	
Loan Proceeds	44,200
 Excess (Deficiency) of Revenues and Other sources over Expenditures and other uses	 (2,990)
 Fund balances at beginning of year	 99,100
 Fund balances at end of year	 \$ 96,110

The accompanying notes are an integral part of this statement.

WEBSTER PARISH FIRE PROTECTION DISTRICT #4  
 WEBSTER PARISH POLICE JURY  
 Dubberly, Louisiana

Statement of Revenues, Expenditures and Changes in  
 Fund Balance - Budget (CASH Basis) and Actual  
 For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	(Unfavorable) Favorable <u>Variance</u>
<b>Revenues:</b>			
Ad valorem taxes	43,000	46,394	3,394
Donations		250	250
2% fire rebate	2,400	2,964	564
Interest income		614	614
Miscellaneous income	-	100	100
<b>Total revenue</b>	<u>45,400</u>	<u>50,322</u>	<u>4,922</u>
<b>Expenditures:</b>			
Legal and professional	1,000	810	190
Office supplies and postage	1,200	1,258	(58)
Repairs and maintenance	4,500	3,272	1,228
Utilities	3,800	4,083	(283)
Fire fighting supplies	9,748	6,601	3,147
Insurance	5,000	4,653	347
Truck expense	6,748	3,834	2,914
Fire Fighting Incentive Pay	2,500	2,158	342
Miscellaneous	150	464	(314)
Capital outlay	71,200	71,367	(167)
<b>Total expenditures</b>	<u>105,846</u>	<u>98,500</u>	<u>7,346</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(60,446)</b>	<b>(48,178)</b>	<b>12,268</b>
<b>Other Financing Sources (uses):</b>			
Loan Proceeds	<u>-</u>	<u>44,200</u>	<u>(44,200)</u>
<b>Excess (Deficiency) of revenues and other sources over Expenditures and other uses</b>	<b>(60,446)</b>	<b>(3,978)</b>	<b>(31,932)</b>
<b>Fund balance, beginning</b>	<u>60,446</u>	<u>60,446</u>	<u>-</u>
<b>Fund balance, ending</b>	<u>-</u>	<u>56,468</u>	<u>(31,932)</u>

The accompanying notes are an integral part of this statement.

Webster Fire Protection District #4

Notes to Financial Statements  
December 31, 2003

1. The Webster Parish Fire Protection District #4 was created by resolution of the Webster Parish Police Jury. The District began collecting ad valorem taxes in January 1991. The District board consists of five members. Two members are appointed by the Webster Parish Police Jury, two members are appointed by the Village of Dubberly and the fifth member is appointed by the other four members and is the chairman of the District.

The significant accounting policies followed by the Webster Parish Fire Protection District #4 in preparation of the accompanying financial statements are set forth below.

- I. Basis of Presentation – The accompanying component unit financial statements of the Webster Parish Fire Protection District #4 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.
- J. 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 it appoints a voting majority of the board and has the ability to impose its will on them. 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 that financial reporting entity.
- K. 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.

Webster Fire Protection District #4

Notes to Financial Statements  
December 31, 2003

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 acquisitions or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the District include:

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

- L. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #4. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets and expenditures are recognized when the liability occurs.
- E. Expenditures - Expenditures are approved to be paid by the Board at the board meetings.
- I. Taxes - District property taxes are levied and collected by the parish tax collectors. Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, attached as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax rolls be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.
- J. Fixed assets - Fixed assets are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund when purchased. All fixed assets are stated at historical cost.
- K. Budgets practices - The District adopts a budget for each year. The District Board monitors the budget and level of expenditures throughout the year. All changes to the original budget must be approved by the District Board. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Webster Fire Protection District #4

Notes to Financial Statements

December 31, 2003

The budget for the general 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 amounts reflected on the budget comparison on page 11 as follows:

	Year ended December 31, <u>2003</u>
Deficiency of revenues over expenditures, GAAP basis	\$ (2,990)
To adjust for receivables	(1,739)
To adjust for payables	<u>751</u>
Deficiency of revenues over expenditures, Cash basis	\$ <u>(3,978)</u>

- I. Memorandum Totals - The total columns in the financial 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. Ad Valorem Taxes

The District had a levy of an 11.32 mill ad valorem tax as of December 31, 2003. For the year ended December 31, 2003, taxes of \$48,496 were levied on property with assessed valuations totaling \$4,284,130.



Webster Fire Protection District #4

Notes to Financial Statements  
December 31, 2003

3. Summary of changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31</u>
Buildings	\$ 78,863	-	-	78,863
Trucks	135,262	69,200	-	204,462
Equipment	56,857	-	-	56,857
Furniture	<u>520</u>	<u>-</u>	<u>-</u>	<u>520</u>
Totals	<u>\$ 271,502</u>	<u>69,200</u>	<u>-</u>	<u>340,702</u>

4. Cash

Cash is fully secured as of December 31, 2003. The bank balance at December 31, 2003 was \$56,468.

5. General Long Term Debt

During the year 2003, Webster Fire District #4 borrowed \$44,200 from a local bank to offset the purchase of a fire truck.

SUPPLEMENTAL INFORMATION SCHEDULES

Webster Parish Fire Protection District #4  
Schedule of Compensation Paid Board Members  
December 31, 2003

The following serve on the Board of Commissioners without compensation:

F.E. (Gene) Robinson	Chairman
Don Sayers	Treasurer
Allan Strickland	President
Charles Mims	Vice President
Chief Redelk	Commissioner

**Webster Parish Fire Protection District #4**  
**Schedule of Current Year Findings**  
**December 31, 2003**

**2003-1 Bond Commission Approval**

During March 2003, the Fire District received a loan from a local bank for \$44,200 to assist in the purchase of a truck. There was no documentation that the District received approval from the state bond commission. Under R.S. 39:1410.60 the State Bond Commission must give its consent and approval when any public body borrows money or incurs debt, except for purchases made in the ordinary course of administration on terms of credit not to exceed 90 days. Management asserted they received state approval but was unable to locate documentation.

Recommendation: We recommend the District report to the State Bond Commission and in the future before incurring debt over 90 days seek approval under R.S. 39:1410.60. Also documentation of approval should be maintained and recorded in the minutes.

Webster Parish Fire Protection District #4  
Summary Schedule of Prior Year Findings  
December 31, 2003

There were no findings for the prior year ending December 31, 2002.

Webster Parish Fire Protection District #4  
Corrective Action Plan  
December 31, 2003

**Management's Response:**

Management asserted they received state approval but was unable to locate documentation. In the future if they incur debt they will ensure the approval from the state bond commission is recorded in the minutes and the documentation is maintained with the loan records.

**JAMIESON, WISE & MARTIN**  
A Professional Accounting Corporation

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MEMBERS  
AMERICAN INSTITUTE OF  
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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

July 2, 2004

Legislative Auditor  
Attn: Engagement Processing  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

REF : Webster Parish Fire Protection District #4  
12/31/03 Compilation/Attestation  
Finding 2003-01

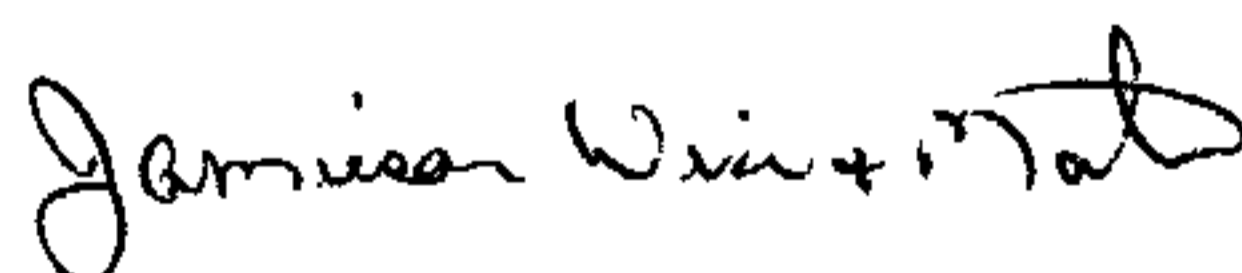
Dear Sir or Madam:

During our conducting the compilation/attestation for year ending 12/31/03, management of Webster Parish Fire Protection District #4 had stated that they had received state bond commission approval for the loan mentioned in Finding 2003-01 but was unable to locate any documentation.

Subsequent to our report being mailed to your office, the documentation was located by management. Management has requested we mail a copy of the documentation to your office to substantiate managements assertion and corrective action plan included in the 12/31/03 compilation/attestation report.

If there are any questions please call.

Sincerely



Jamieson, Wise & Martin  
Carlos Martin, CPA

cc: Don Sayers, Treasurer  
Webster Parish Fire District #4  
P O Box 8  
Dubberly, LA 71024-0008

## CERTIFICATE

I, SHARON B. PEREZ, Director, State Bond Commission, State of Louisiana, do hereby certify that the attached Application No. L02-480

### **Webster Parish Fire Protection District #4**

was approved by the State Bond Commission at a meeting held in the State Capitol on October 17, 2002 after due notice given to each member.

I FURTHER CERTIFY that the following members were present and absent at said meeting when said application was presented for consideration:

#### **MEMBERS PRESENT**

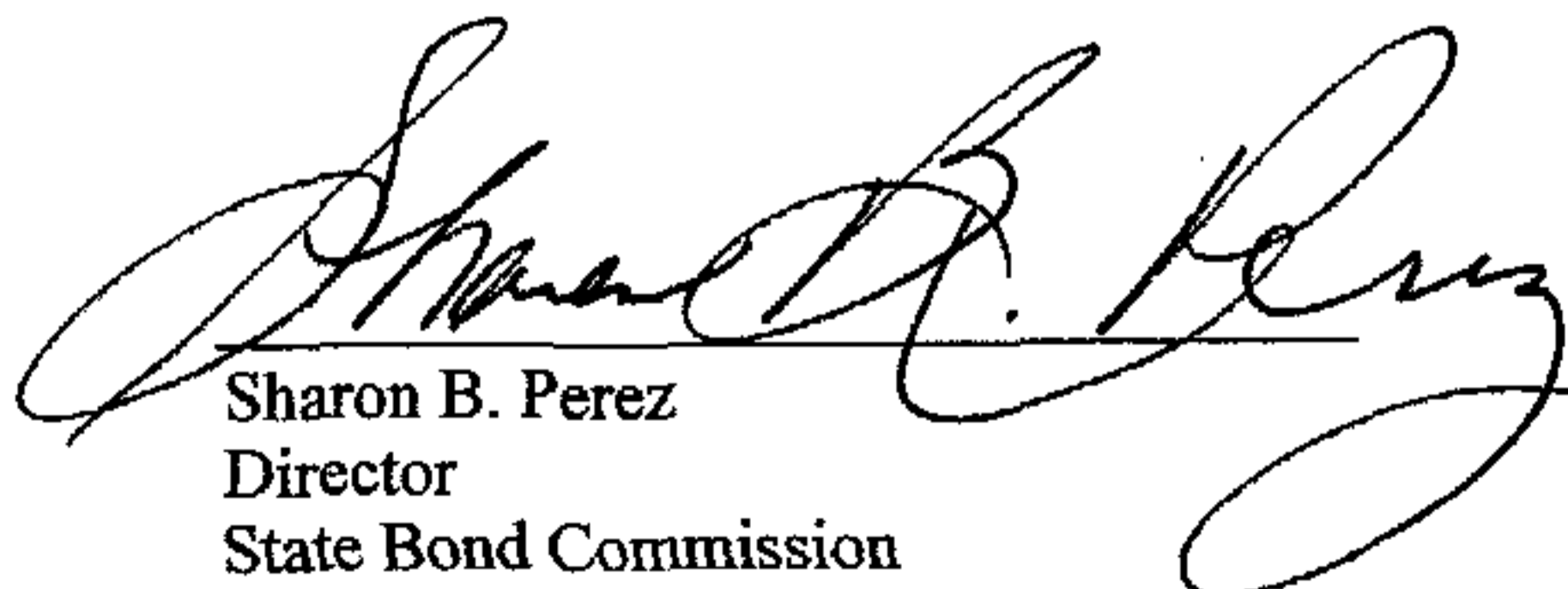
Mr. Andy Kopplin, representing the Governor  
Lt. Governor Kathleen Blanco  
Mr. Al Ater, representing the Secretary of State  
Mr. Ken DeJean, representing the Attorney General  
Senator Noble Ellington, representing the President of the Senate  
Senator Jay Dardenne, Chairman, Senate Finance Committee  
Senator Gerald Theunissen, representing Chairman, Senate Revenue & Fiscal Affairs Committee  
Senator Paulette Irons, Senator at Large  
Representative Charles DeWitt, Speaker of the House of Representatives  
Representative Bryant Hammett, Chairman, House Ways & Means Committee  
Representative Jerry LeBlanc, Chairman, House Appropriations Committee  
Representative Edwin Murray, Representative at Large  
Mr. Mark Drennen, Commissioner of Administration  
Mr. John Kennedy, State Treasurer

AND THAT the motion to approve Application No. L02-480 was made by Representative DeWitt, seconded by Representative Hammett, and passed unanimously.

SAID official approval of such application being evidenced by the stamp and seal of the State Bond Commission which has been applied hereon.

WITNESS by my hand and seal at the City of Baton Rouge, Louisiana this 18th day of October, 2002.

(SEAL)

  
Sharon B. Perez  
Director  
State Bond Commission



TO STATE BOND COMMISSION  
Baton Rouge, LA

Application for Approval  
Submitted by:

**Webster Parish Fire Protection District No. 4**

**L02-480**

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Authority to incur debt and borrow an amount not to exceed in the aggregate the sum of Forty Four Thousand Two Hundred Dollars (\$44,200), at an interest rate not to exceed 6.25%, to be repaid before close of the year 2005, said funds to be used for purchasing a Service Truck, the loan is secured by and payable from a 10 mil tax levied through the year 2008.

As set forth by resolution adopted on September 12, 2002, by the Webster Parish Fire Protection District No. 4.

It is the policy of the State Bond Commission that all attorneys fees involved in this matter must be approved by the office of the State Attorney General prior to payment. Although this is not a conditional approval of this application, failure to obtain such approval may result in conditional approvals of such applications by the Bond Commission in the future.