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WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 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 #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana**

**General Purpose financial Statements
As of and for the Year Ended December 31, 2003
With Supplemental information Schedules**

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JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

601 MAIN STREET P.O. BOX 897
MINDEN, LOUISIANA 71058-0897
(318) 377-3171
FAX (318) 377-3177

MICHAEL W. WISE, C.P.A.
CARLOS E. MARTIN, C.P.A.
DAVID W. TINSLEY, C.P.A.

KRISTINE H. COLE, C.P.A.
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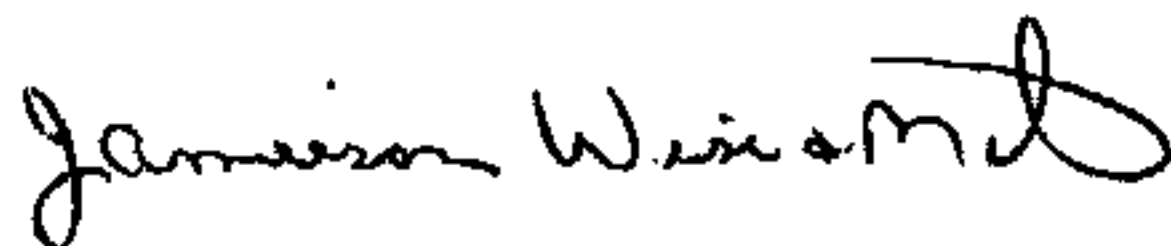
ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Fire Protection District #9
Shongaloo, Louisiana

We have compiled the accompanying basic financial statements of the Webster Parish Fire Protection District #9 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 of the Webster Parish Fire Protection District #9. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 25, 2004, on the results of our agreed-upon procedures.



Minden, Louisiana
June 25, 2004

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

To the Board of Commissioners
Webster Parish Fire Protection District #9
Shongaloo, Louisiana

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 #9 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, 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 and applicable standards of Government Auditing Standards. 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 materials and supplies exceeding \$20,000, 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, one expenditure for \$29,323 was made. This purchase was within the guidelines of the public bid law.

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 42:1101-1224 (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.

The Fire Protection District does not have any employees as of December 31, 2003.

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.

The Fire Protection District does not have any employees as of December 31, 2003.

Budgeting

5. Obtained 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.

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

We compared the revenues and expenditures of the final district budget to actual revenues and expenditures. Actual expenses exceeded total budgeted expenses by 5.49%. However, according to RS 39:1311(b) the district is not required to amend the budget since total revenues fall under the \$250,000 threshold.

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 six selected disbursements of the district and also six selected disbursements from the related service provider, Shongaloo Volunteer Fire Department. Inspection of supporting documentation for each of the selected disbursements indicated the payments were 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

The payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

We examined supporting documentation for each of the above mentioned disbursements. Inspection of documentation supporting the disbursements indicated approval by the proper authority.

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 Fire District posts a notice of the meetings on the door of the district's office building.

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 deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness.

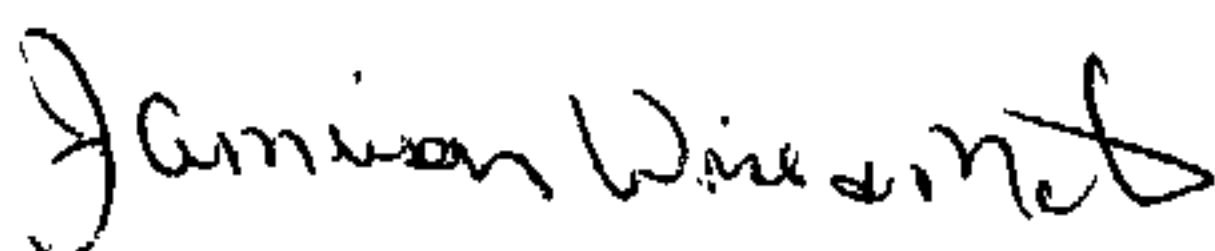
Advances and Bonuses

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

The Fire Protection District does not have any employees as of December 31, 2003. A reading of the minutes for the district indicated no approval for the payments noted.

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 the Webster Parish Fire Protection District #9 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 25, 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

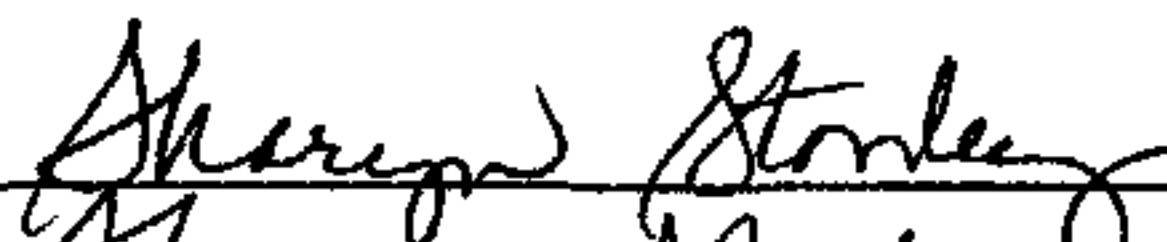
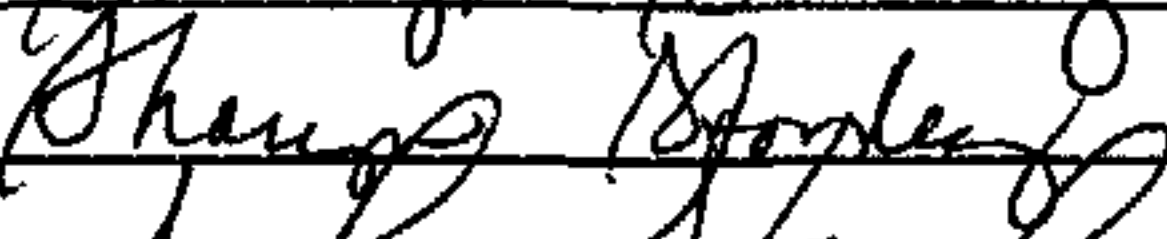
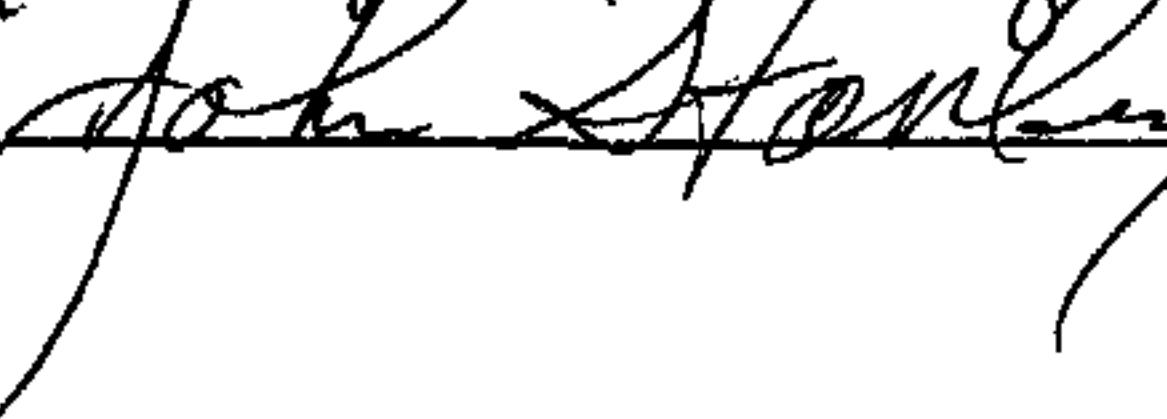
It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 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.

	Secretary	<u>4-13-2004</u>	Date
	Treasurer	<u>4-13-2004</u>	Date
	President	<u>4-13-2004</u>	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.

GENERAL PURPOSE FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #9
 WEBSTER PARISH POLICE JURY
 Shongaloo, Louisiana

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

	Governmental Fund	Account Group	Total
	Special Revenue Fund	General Fixed Assets	(Memorandum Only)
ASSETS			
Cash	\$ 71,338	-	71,338
Deposits	270	-	270
Accounts Receivable	44,470	-	44,470
Construction in progress	-	20,426	20,426
Land, buildings, improvements and equipment	-	335,074	335,074
Total assets	\$ 116,078	355,500	471,578
 LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 303	-	303
Deferred Interest	\$ 1,883	-	1,883
Total liabilities	2,186	-	2,186
 Equity and Other Credits:			
Investment in general fixed assets	-	355,500	355,500
Fund balances:			
Unreserved - undesignated	113,892	-	113,892
Total equity and other credits	113,892	355,500	469,392
Total liabilities, equity, and other credits	\$ 116,078	355,500	471,578

The accompanying notes are an integral part of this statement.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 9
 WEBSTER PARISH POLICE JURY
 Shongaloo, Louisiana
 GOVERNMENTAL FUNDS

Statements of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 2003

	2003
REVENUES	
Ad valorem taxes (net of fees)	\$ 44,872
Interest	700
Donations	1,454
Grants	17,000
Other revenues	-
Total revenues	64,026
EXPENDITURES	
Insurance	8,246
Supplies	689
Repairs and maintenance	1,902
Utilities	2,234
Telephone	614
Volunteers	4,188
Professional fees	792
Office expense	92
Capital Outlay	52,689
Miscellaneous	441
Total expenditures	71,887
(Deficiency) of revenues over expenditures	(7,861)
Other financing sources:	
	-
Total other financing sources	-
Excess (deficiency) of revenues and other sources over expenditures and other uses	(7,861)
Fund balances at beginning of year	121,753
Fund balances at end of year	\$ 113,892

The accompanying notes are an integral part of this statement.

WEBSTER PARISH FIRE PROTECTION DISTRICT No. 9
 WEBSTER PARISH POLICE JURY
 Shongaloo, Louisiana
 GOVERNMENT FUND - GENERAL FUND

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

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 45,000	\$ 44,596	(404)
Interest	500	700	200
Donations	1,600	1,454	(146)
Grants	2,000	17,000	15,000
Total revenues	<u>49,100</u>	<u>63,750</u>	<u>14,650</u>
EXPENDITURES			
Insurance	8,500	8,246	254
Supplies	-	689	(689)
Repairs and maintenance	650	1,780	(1,130)
Utilities	1,950	2,476	(526)
Telephone	800	576	224
Volunteers	4,000	4,188	(188)
Professional fees	825	792	33
Office expense	-	92	(92)
Capital outlay	51,500	52,689	(1,189)
Miscellaneous	-	441	(441)
Total expenditures	<u>68,225</u>	<u>71,969</u>	<u>(3,744)</u>
(Deficiency) of revenues over expenditures	(19,125)	(8,219)	10,906
Fund balances at beginning of year	<u>79,826</u>	<u>79,826</u>	<u>-</u>
Fund balances at end of year	<u>\$ 60,701</u>	<u>71,607</u>	<u>10,906</u>

The accompanying notes are an integral part of this statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

INTRODUCTION

The Webster Parish Fire Protection District #9 was created by resolution of the Webster Parish Police Jury. The District began collecting ad valorem taxes in January 1990. The District board consists of five members.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Webster Parish Fire Protection District #9 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 it appoints a voting majority of the board and has the ability to impose its will upon them.

The accompanying financial statements present information only on the funds maintained by the district and do not represent information on the police jury, the general government services provided by that government 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 operation. 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

WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

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:

Special Revenue Fund

Accounts for transactions relating to the collection and disbursement of ad valorem taxes received by the district.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applies 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 funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. 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 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 paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

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

Interest income on demand deposits is recorded monthly when 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

Other Financing Sources (Uses)

WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

Transfers between funds are not expected to be repaid, proceeds from the sale of assets, and proceeds from the sale of long-term bonds are accounted for as other financing sources and are recognized when the underlying events occur.

E. BUDGETS

The District follows these procedures in establishing the budgetary data reflected in these financial statements: (1) The Chairman of the Board prepares a budget and submits to the Board of Commissioners, (2) The budget is adopted through passage of a resolution by the Board of Commissioners, (3) All budgetary appropriations lapse at the end of each fiscal year.

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary basis statements with the amounts shown on the GAAP basis statements:

	Special Revenue Fund
Year ended December 31, 2003	
Excess (deficiency) of revenues over expenditures, GAAP basis	\$(7,861)
(Increase) / Decrease in receivables	1,170
Increase / (Decrease) in payables	(1,528)
Excess (deficiency)of revenues over expenditures, Cash basis	\$ (8,219)

F. ENCUMBRANCES

Encumbrance accounting is not employed.

G. CASH

Cash includes amounts in interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand 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. INVESTMENTS

Investments are limited by Louisiana revised Statute 33.2955 and the district's investment policy. If the original maturities of investments exceed 90 days, they are

WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

classified as investments, however, if the maturities are 90 days or less, they are classified as cash equivalents.

I. 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. The cost of normal maintenance or repairs that do not add to the value of fixed assets or materially extend their useful lives is not capitalized. Public domain or infrastructures 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 or estimated cost if historical cost is not available.

J. COMPENSATED ABSENCES

Due to the fact that the district has no employees, the district does not maintain a formal vacation and sick leave policy.

K. LONG-TERM OBLIGATIONS

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

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

The 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 #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

2. LEVIED TAXES

The District has a levy of 10.08 mill ad valorem tax. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31.

3. CASH AND CASH EQUIVALENTS

At December 31, 2003, the district has cash and cash equivalents totaling \$71,338 in interest-bearing demand deposits. 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 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 in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003, the district has \$71,338 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance. The district does not have pledged securities as of December 31, 2003.

4. RECEIVABLES

The following is a summary of receivables at December 31, 2003 in the special revenue fund:

Ad valorem taxes	\$44,470
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5. LITIGATION AND CLAIMS

The district was not involved in any litigation as of December 31, 2003 nor was it aware of any unasserted claims.

SUPPLEMENTAL INFORMATION SCHEDULES

**WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana**

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

The following serve on the Board of Commissioners without compensation:

Andre Burns	Commissioner
Bobby Ward	Secretary/Treasurer
John Stanley	Commissioner
Sharyn Stanley	Commissioner
Jessee Lee	Commissioner

**WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana**

**Summary of Prior Year Findings
As of and for the Year Ended December 31, 2002**

There were no findings for the year ended December 31, 2002

**WEBSTER PARISH FIRE PROTECTION DISTRICT #9
WEBSTER PARISH POLICE JURY
Shongaloo, Louisiana**

Current Year Findings

There are no findings for the year ended December 31, 2003.

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SOCIETY OF LOUISIANA
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MANAGEMENT LETTER

To the Board of Commissioners of the
Webster Parish Fire Protection District #9

No Management Letter was issued for the year ended December 31, 2003.