

ALLEN FIREMEN'S FIRE PROTECTION DISTRICT NO. 2
 A COMPONENT UNIT OF THE ALLEN FIREMEN POLICE JURY
 SCHEDULE OF CONTRIBUTIONS PAID BOARD BEGINS
 JULY 31, 1997

NAME	NUMBER OF MEMBERS	AMOUNT
Pat Ring	4	\$ 120
Carl Ritter	4	120
Fred Ritter	13	378
Tom Brown	12	360
Larry Mann	12	375
Raymond Brown, FIRE CHIEF	2	120
TOTAL		<u>\$1,463</u>

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2
A COMPONENT UNIT OF THE ALLEN PARISH POLICE DEPT
SUPPLEMENTAL INFORMATION SCHEDULE
July 12, 1993

COMPENSATION FOR BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 51 of the 1978 Session of the Louisiana Legislature, as provided by Louisiana Revised Statute 49:1428, such commissioneers may receive \$20 per diem for attending regular and special monthly meetings.

ALLEN PARKING WARD 3 FIRE PROTECTION DISTRICT NO. 3
 A CONTINGENT LIAB OF THE ALLEN PARKING POLICE JUNE
 BOND TO FINANCIAL STATEMENTS
 July 31, 1997

NOTE 5 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The annual requirements to service all bonds outstanding at July 31, 1997, including interest of \$147,804 are as follows:

<u>Year Ending July 31,</u>	<u>Total</u>
1998	\$ 53,489
1999	51,475
2000	54,333
2001	51,791
2002	54,876
Thereafter	<u>327,820</u>
	<u>\$ 633,864</u>

NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the District. No such claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 7 - REDEMPTION FUND

On August 11, 1997, the District defeased its General Obligation Bonds dated July 1, 1987 with an outstanding balance at July 31, 1997 of \$358,808. This was accomplished by the issuance of \$358,808 of General Obligation Refunding Bonds and use of cash from the Debt Service Fund. The new obligations in due in annual installments from February 1, 1998 through February 1, 2017.

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 3
 A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
 NOTES TO FINANCIAL STATEMENTS
 JULY 31, 1997

NOTE 3 - CASH AND CASH EQUIVALENTS

These deposits are stated at book, which approximates market. Under state law, these deposits (or the remaining book balances) must be covered 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 July 31, 1997, the District has \$218,883 in deposits protected with insurance. These deposits are secured from risk by \$188,080 of federal deposit insurance and \$30,803 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered noncollateralized Postponed 31 under the provisions of GAAP Statement No. 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 08/01/96	Deletions/ Additions	Balance 07/31/97
Land	\$ 14,407	\$ -	\$ 14,407
Equipment	709,408	3,727	713,135
Building	188,811	-	188,811
TOTAL	<u>\$ 912,626</u>	<u>\$ 3,727</u>	<u>\$ 916,353</u>

NOTE 5 - CHANGES IN GENERAL LONG-TERM LIABILITIES

A. Debt Outstanding

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

	Bonds
	<u>1996</u>
Long-term obligations payable at 07/31/96	\$ 775,000
Additions	-
Debt service	<u>28,000</u>
Long-term obligations payable at 07/31/97	<u>\$ 747,000</u>

General obligation bonds are comprised of the following individual issues:

2000,000 general obligation bonds dated 07/01/87, due in annual installments of \$48,000 - \$48,000 through February 1, 1997; interest at 8.25 - 10.00% (this issue secured by levy and collection of ad valorem taxes)	<u>\$20,000</u>
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ALLEN PARISH WARD 2 FLOOD PROTECTION DISTRICT No. 2
 A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
 NOTES TO FINANCIAL STATEMENTS
 July 31, 1997

NOTE 1 - DETAILED OR SIGNIFICANT ACCOUNTING POLICIES

1. Long-Term Obligations

Long-term obligations reported 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.

2. Fund Equity

Reserves

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

3. Total Columns on Statements

Total columns on the general purpose financial statements are captioned "unaudited only" to indicate that they are prepared only for illustrative financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Mistakes in such data comparable to a consolidation. Individual eliminations have not been made in the aggregation of this data.

NOTE 2 - PROPERTY TAXES

For the year ended July 31, 1997 taxes of 10.07 mills were levied on property with assessed valuations totaling 47,499,486, and were dedicated as follows:

Maintenance	4.00 mills
Deed signing	7.00 mills

Total taxes levied were 288,418.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before December 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE 3 - CASH AND CASH EQUIVALENTS

As July 31, 1997, the district had cash and cash equivalents (bank balances) totaling \$208,000 as follows:

Demand Deposits	\$ -
Interest-bearing demand deposits	208,000
Time deposits	-
Other	-
TOTAL	\$ 208,000

BLISS PARKER WARD 3 FIRE PROTECTION DISTRICT NO. 1
A COMPONENT UNIT OF THE BLISS PARKER POLICE JUVS
NOTES TO FINANCIAL STATEMENTS
July 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The modified accrual basis of accounting is used by the governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., 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 government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded with the related fund liability as incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes and interest received.

B. Budget

The budget is adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the general fund. All annual appropriations lapse at fiscal year end.

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and money investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Division 101 or any other state in the United States, or under the laws of the United States.

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

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure are not capitalized. Interest cost incurred during construction are 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.

H. Compensated Absence

The District has no paid employees therefore there is no leave policy.

ALLEN BARRIE ROAD 3 FIRE PROTECTION DISTRICT NO. 3
A COMPONENT UNIT OF THE ALLEN BARRIE POLICE JURY
NOTES TO FINANCIAL STATEMENTS
July 31, 1997

NOTE 3 - FUNDING OF OBLIGATIONS, ACCOUNTING, POLICIES

Because the police jury appoints all members to the governing body and has the ability to impose its will on the district, the District was determined to be a component unit of the Allen Barrie 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.

By applying the above criteria, there are no component units of the Allen Barrie Road 3 Fire Protection District, No. 3.

C. Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating 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 reported 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 fixed assets, and the servicing of general long-term debt. Governmental funds of the District include:

1. 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.
2. Debt Service Fund--accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

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 under a current financial resources measurement focus, with this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 3
A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
NOTES TO FINANCIAL STATEMENTS
July 31, 1997

INTRODUCTION

Allen Parish Ward 3 Fire Protection District No. 3 was created under the provisions of Louisiana Revised Statutes 48:1429-1431, for the purpose of providing fire protection for the people of Ward 3 of Allen Parish. The District is governed by a board of commissioners composed of five members, composed of one a per diem basis and appointed by the Allen Parish Police Jury. The District utilizes voluntary firemen.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying general purpose financial statements of the Allen Parish Ward 3 Fire Protection District No. 3 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

In the governing authority of the period, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen 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 Allen Parish Police Jury for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization or unit;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

ALLEN DAIRY ROAD 1 FIRE PROTECTION DISTRICT NO. 2
 A COMPONENT UNIT OF THE ALLEN DAIRY POLICE JURY
 GOVERNMENTAL FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Year Ended July 31, 1993

	BUDGET	ACTUAL	VARIANCEN FAVORABLE UNFAVORABLE
REVENUES			
Ad Valorem Taxes	\$ 31,000	\$ 32,816	\$ 1,816
Interest	-	1,489	1,489
Intergovernmental	3,248	3,248	-
Miscellaneous	1,812	1,838	26
TOTAL REVENUES	<u>36,868</u>	<u>48,391</u>	<u>11,523</u>
EXPENDITURES			
Advertising	248	870	622
Bank Charges	188	205	17
Bookkeeping	1,000	1,000	-
Insurance	13,948	11,881	2,067
Insurance - workmen's comp.	1,000	1,305	305
Rentals	500	82	418
Legal & professional	2,000	2,480	480
Office supplies	500	44	456
Per diem	1,000	1,205	205
Printing	500	322	178
Radios	1,000	832	168
Repairs and maintenance	5,000	5,940	940
Sewer fee	344	344	-
Training	1,000	361	639
Utilities	4,000	3,828	172
Capital outlay	1,000	2,322	1,322
TOTAL EXPENDITURES	<u>38,808</u>	<u>37,322</u>	<u>1,486</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	1,864	11,069	9,205
FUND BALANCE AT BEGINNING OF YEAR			
	<u>44,711</u>	<u>44,711</u>	<u>-</u>
FUND BALANCE AT END OF YEAR			
	<u>\$ 46,575</u>	<u>\$ 55,780</u>	<u>\$ 9,205</u>

See accompanying notes and commission's report.

ALLEN BRIDGES ROAD & FIRE PROTECTION DISTRICT NO. 2
 A COMPONENT UNIT OF THE ALLEN BRIDGES MAJOR JURY
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JULY 31, 1997

	general fund	road service fund	water service fund
REVENUES			
Rd salaries taxes	\$ 27,250	\$ 51,048	\$ 95,011
Taxpayers	1,000	4,675	9,110
Intergovernmental	3,244	-	3,244
Miscellaneous	1,808	-	1,808
TOTAL REVENUES	<u>33,302</u>	<u>55,723</u>	<u>109,173</u>
EXPENDITURES			
Advertising	850	-	850
Bank charges	326	40	374
Bookkeeping	1,350	-	1,350
Insurance	21,881	-	11,813
Insurance - mechanic's comp.	1,415	-	1,415
Kitchen	20	-	20
Legal & professional	2,400	-	1,900
Office supplies	84	-	84
Fee dues	2,120	-	1,400
Promotion	132	-	132
Radio	932	-	550
Repairs & maintenance	1,940	-	1,740
Roads fee	144	-	144
Training	394	-	174
Utilities	2,432	-	2,432
Capital outlay	2,519	-	2,519
Other services:			
Principal retirement	-	20,808	20,808
Interest	-	50,388	38,181
TOTAL EXPENDITURES	<u>37,221</u>	<u>50,834</u>	<u>77,427</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,281	11,287	30,146
FUND BALANCE AT BEGINNING OF YEAR	44,711	124,282	229,794
FUND BALANCE AT END OF YEAR	<u>\$ 72,002</u>	<u>\$ 135,569</u>	<u>\$ 259,940</u>

See accompanying notes and accountants' report.

Account Group			
General Fund Assets	Revised Long-Term Obligations		Notes Payable
\$ -	\$ -	\$ 144,893	
-	-	2,254	
-	-	645	
142,283	-	147,792	
-	147,574	147,574	
-	202,432	202,432	
<u>\$ 142,283</u>	<u>\$ 202,432</u>	<u>\$ 3,380,113</u>	

\$ -	\$ -	\$ 2,254	
-	25,880	25,880	
-	25,880	25,880	
142,283	-	147,792	
-	-	147,574	
-	-	62,088	
<u>142,283</u>	<u>-</u>	<u>351,894</u>	
<u>\$ 142,283</u>	<u>\$ 251,894</u>	<u>\$ 3,380,113</u>	

PALMER PRISON MODEL 3 FIRE PROTECTION DISTRICT NO. 2
 A COMPONENT UNIT OF THE PALMER PRISON POLICE JURY
 ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
 July 31, 1997

	ENCUMBRING FUNDS	
	General Fund	Debit Services Fund
ASSETS AND OTHER DEBITS		
Assets:		
Cash	\$ 43,599	\$ 145,314
Due from other funds	-	3,250
Other assets	480	-
Land, building, & equipment	-	-
Other debits:		
Amount available in Debt Service Fund	-	-
Amount to be provided for retirement of general long-term obligations	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 44,079	\$ 148,564
LIABILITIES, EQUITY, AND OTHER CREDITS		
Liabilities:		
Due to other fund	\$ 3,250	\$ -
Bonds payable	-	-
TOTAL LIABILITIES	\$ 3,250	\$ -
Equity + other credits:		
Investment in general fixed assets	-	-
Fund balances:		
Reserved for debt service	-	145,314
Unreserved - undesignated	41,828	-
TOTAL EQUITY AND OTHER CREDITS	\$ 41,828	\$ 145,314
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 45,078	\$ 145,314

See accompanying notes and accountants' report.

GENERAL PURPOSE FINANCIAL STATEMENTS



Mirco & Company
A Professional Corporation

Certified Public Accountants

Member
American Institute of Certified Public Accountants
State of Louisiana Board of Accountancy
Federal Reserve System Member Bank

Board of Commissioners

Allen Parish Ward 3 Fire Protection

District No. 2

A Component Unit of the Allen Parish Police Jury

Bayou, Louisiana

We have compiled the accompanying general purpose financial statements of the Allen Parish Ward 3 Fire Protection District No. 2, a component unit of the Allen Parish Police Jury, as of July 31, 1998, as listed in the table of contents, 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.

Mirco & Company, C.A., A.C.

Mirco & Company, CPAs, APC
January 22, 1998

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ALLEN PARISH WATER & FIRE PROTECTION
DISTRICT NO. 2

A COMPONENT UNIT OF THE ALLEN PARISH GOVERNMENT

GENERAL PURPOSE FINANCIAL REPORT

FOR THE YEAR ENDED JULY 31, 1997

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ALLEN PARISH WARD 3
FIRE PROTECTION
DISTRICT NO. 2

A COMPONENT UNIT OF THE ALLEN PARISH POLICE JURY
GENERAL PURPOSE FINANCIAL REPORT

For the Year Ended July 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 MSL 1-1-1998



Morris & Company
CPA's & Accountants
Certified Public Accountants

Board of Commissioners

Allen Parish Ward 3 Fire Protection District No. 1

A Component Unit of the Allen Parish Police Jury

Page 4

This report is intended solely for the use of management of the Allen Parish Ward 3 Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and take 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.

Miles & Company, L.L.C. Inc.

Miles & Company, L.L.C., INC

January 22, 1998

[M & C]

to determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the District's minute book where they were approved by the full commission.

Receipts

9. Examine evidence indicating that agendas for meetings provided in the minute book were posted or advertised as required by LA-RR 42:1 through 42:12 (14) open meetings law.

Allen Parish Ward 3 Fire Protection District No. 2 of Allen Parish 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 no such notices are posted.

Bank

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 instruments.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

Advances and Payroll

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which any committee chairman, adviser, or other.

The District has no paid employees.

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.

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

The District has no paid employees. All firemen are unpaid volunteers.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

See 13 above.

Budgeting

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

Management provided us with a copy of the original budget and a copy of the amended budget.

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

We reviewed the minutes from August 20, 1986 through July 18, 1987 in reference to the adoption of the original budget and the amended budget. We were unable to find any such references.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 1%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 1%.

Accounting and Disbursements

8. Randomly select 5 disbursements made during the period under examination, and:

(a) trace payments to supporting documentation or to proper amount and payee.

We examined supporting documentation for each of the five selected disbursements and found that payment was for the proper amount and was to the correct payee.

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

We found that all payments were properly coded to the correct fund and general ledger account.

M S
G



Miles & Company
A Professional Corporation
Certified Public Accountants

Members
American Institute of Certified Public Accountants
Louisiana Institute of Certified Public Accountants
Fiscal Agents - State of Louisiana

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

Board of Commissioners
Allen Parish Ward 3 Fire Protection
District No. 3
A Component Unit of the Allen Parish Police Jury
Brenner, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Allen Parish Ward 3 Fire Protection District No. 3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Allen Parish Ward 3 Fire Protection District No. 3's compliance with certain laws and regulations during the year ended July 31, 1997 included in the accompanying Louisiana Government Questionnaire. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to satisfy the responsibility of the specified users of this report, consequently, is not the representation regarding the sufficiency of the procedures described herein 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 \$50,000, and determine whether such purchases were made in accordance with LSA-RI 38:2241-2261 (the public bid law).

We reviewed all disbursement made during the year. There were no expenditures over \$5,000 for materials and supplies, and no expenditures over \$50,000 for public works.

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-RI 49:1501-1504 (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 requested information.