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WESTER PARISH FIRE PROTECTION DISTRICT #9

Financial Statements

For the Year Ended June 30, 1988

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or otherwise, every 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: OCT 2 1 1988

WEBSTER PARISH FIRE PROTECTION DISTRICT #3
WEBSTER PARISH POLICE JURY
Deqline, Louisiana

Component Unit Financial Statements
As of and for the year ended June 30, 1998

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JAMESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

801 BARR STREET P.O. BOX 887

MONROE, LOUISIANA 70002-0887

PHONE (504) 337-1777

FAX (504) 337-1777

E-MAIL: JAMESON@JWM

MEMBER OF AICPA, CPA
CERTIFIED PUBLIC ACCOUNTANT
MEMBER OF AICPA
MEMBER OF AICPA
MEMBER OF AICPA

801 BARR STREET, SUITE 1000
MONROE, LOUISIANA 70002
MEMBER OF AICPA
MEMBER OF AICPA
MEMBER OF AICPA
MEMBER OF AICPA
MEMBER OF AICPA

ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Webster Parish Fire Protection
District #3
Dryden, Louisiana

We have compiled the component unit financial statements as of and for the year ended June 30, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements and schedules, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and schedules and, accordingly, do not express an opinion or any other form of assurance on them.

JAMESON, WISE & MARTIN, APAC



Monroe, Louisiana
September 17, 1998

JAMESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

401 WALSH STREET P. O. BOX 807
MONROE, LOUISIANA 70002
(504) 337-2171
FAX (504) 337-1700
LAW, SHAWNEE, 407

MEMBER OF AICPA
LICENSED PUBLIC ACCOUNTANT
LICENSE NO. 10000010000
MEMBER OF AICPA

MEMBER OF AICPA
LICENSED PUBLIC ACCOUNTANT
LICENSE NO. 10000010000
MEMBER OF AICPA
LICENSED PUBLIC ACCOUNTANT
LICENSE NO. 10000010000

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Management of the Webster Parish Fire
Protection District #3 of Webster Parish

We have performed the procedures included in the Legislative Government Audit Guide and enumerated below, which were agreed to by the management of the Webster Parish Fire Protection District #3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District #3's compliance with certain laws and regulations during the year ended June 30, 1998, included in the accompanying Louisiana Affidavit/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 materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 18:2113-2151 (the public bid law).

No expenditures were made during the year for materials and supplies that required bids to be properly advertised and accepted in accordance with the provisions of LSA-RS 18:2113-2151.

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 42:1131-1134 (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 stated information.

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

There were no employees paid during the periods under examination.

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

This agreed-upon procedure is not applicable since there were no employees paid during the periods under examination.

Budgeting

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

Management provided us with a copy of the original budget. There were several amendments to the budget during the year ended June 30, 1998.

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 July 30, 1997, which indicated that the budget had been adopted by the commissioners of the Webster Parish Fire Protection District #3 by a unanimous vote. We traced several amendments to the original budget to the minutes of the meetings held during the year ended June 30, 1998.

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. We noted an attempt by the District to properly amend the budget during the year when actual revenues and expenditures would exceed the budgeted amounts by more than 5%; however, we noted several variances of more than 5% for the year ended June 30, 1998. The total expenditures of the Special Revenue Fund were 13% in excess of amounts budgeted during the year.

Accounting and Reporting

8. Randomly select 8 disbursements made during the periods under examination and:
 - (a) trace payments to supporting documentation as to proper amount and payee

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

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

Of the six selected disbursements, all of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities

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

Meetings

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

Wolfebar Parish Fire Protection District #3 is only required to post a notice of each meeting, and the accompanying agenda on the door of the district's office building. Management documented in its meetings that the notices were properly posted.

Debt

10. Examine bank deposits for the periods under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

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

Salaries and Benefits

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

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

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 Wolfebar Parish Fire Protection District #3 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed

to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Garrison White MSt.

Monroe, Louisiana

September 17, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

9-17-88 (Date Transmitted)

Auditors: Man & Norton, PC

P. O. Box 887

Monroe, LA 71288-8887

(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 Code, 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 4-30-88
(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 42:1118.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 36:1301-14) or the budget requirements of LSA-RS 38:34.

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 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:433, and/or 39:552, 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 23 of the 1974 Louisiana Constitution, and LSA-RS 30:1410.00-1410.05.

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 14:128, 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	July 20, 1998	Date
	Treasurer	July 27, 1998	Date
	President	July 27, 1998	Date

MUNICIPAL FIRE PROTECTION DISTRICT #1
Condensed Balance Sheet - All Fund Types and Account Groups
June 30, 1998

	Governmental	Amount		Total
	Fund Type	Groups		
	Special Revenue	General Fund Account	General Long-term Debt	
				(Reconciliation)
				(000)
ASSETS				
Cash and cash equivalents	\$ 21,699	-	-	21,699
Deposits	65	-	-	65
Vehicles	-	609,500	-	609,500
Equipment and tools	-	50,711	-	50,711
Buildings and land	-	829,614	-	829,614
Books, papers, etc.	-	39,864	-	39,864
Amount to be provided for amortization of long-term debt	-	-	85,000	85,000
	<u>\$ 21,764</u>	<u>539,385</u>	<u>85,000</u>	<u>646,149</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Bonds payable	\$ -	-	85,000	85,000
Total liabilities	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>85,000</u>
Fund balance				
Reserved for debt retirement	5,766	-	-	5,766
Unreserved	16,000	-	-	16,000
Reversions in fixed assets	-	539,385	-	539,385
Total fund balance	<u>21,766</u>	<u>539,385</u>	<u>-</u>	<u>561,151</u>
Total liabilities and fund balance	<u>\$ 21,766</u>	<u>539,385</u>	<u>85,000</u>	<u>646,151</u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT #9

**Statement of Revenues, Expenditures and Changes
in Fund Balance - All Governmental Fund Types
For the Years Ended June 30, 1998 and 1997**

	<u>1998</u>	<u>1997</u>
Revenues:		
Ad valorem taxes	815,213	86,983
Interest earned	1,203	1,203
Grant-revenue	-	14,979
Other receipts	<u>14,218</u>	<u>30,049</u>
Total revenues	<u>830,634</u>	<u>133,214</u>
Expenditures:		
Tax collection fees	883	1,699
Medical supplies and small tools	48	2,810
Insurance	3,127	4,329
Buildings and grounds	358	-
Professional fees	1,281	1,179
Fuel and travel fees	688	688
Vehicle repairs and maintenance	6,423	2,348
Radio repairs	2,848	976
Fuel	1,878	1,400
Utilities	1,436	2,682
Telephone	843	1,827
Other	799	1,983
Office repairs	831	1,538
Electric repairs	3,837	5,894
Principal payments	15,000	11,880
Interest	7,850	9,880
Capital outlay - fire fighting equipment	5,008	35,277
Capital outlay - radio equipment	3,870	1,810
Capital outlay - building improvements	-	5,900
Capital outlay - training	-	300
Total expenditures	<u>71,511</u>	<u>75,692</u>
(Deficit) of revenues over expenditures	016,123	(42,478)
Fund balance beginning of year	<u>38,412</u>	<u>80,890</u>
Fund balance end of year	<u>54,535</u>	<u>38,412</u>

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

WINSTON PARISH FIRE PROTECTION DISTRICT #0

Governmental Fund Type - Special Revenue
 Statement of Revenue, Expenditures and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual
 For the year ended June 30, 1998

	Budget	Actual	Variance
Revenues:			
Ad valorem taxes	\$ 20,508	20,215	1,713
Interest earned	1,508	1,295	293
Other receipts	13,388	18,238	(4,850)
Total revenues	<u>48,798</u>	<u>49,654</u>	<u>(1,260)</u>
Expenditures:			
Tax collection fees	800	883	17
Medical supplies	300	68	312
Insurance	7,932	7,007	25
Buildings and grounds	300	330	(30)
Professional fees	1,300	1,291	9
Bank and transfer fees	800	890	-
Vehicle repair and maintenance	6,315	6,825	(2,880)
Radio expense	1,400	1,848	(1,448)
Fuel	1,400	1,846	(446)
Utilities	2,800	1,430	370
Telephone	800	842	38
Office	250	390	(140)
Office	350	833	(834)
Education expenses	4,800	3,877	41
Principal payments	15,880	15,880	-
Interest	7,950	7,950	-
Capital outlay - fire equipment	1,800	3,889	(2,089)
Capital outlay - radio equipment	1,852	1,833	(219)
Total expenditures	<u>80,845</u>	<u>87,511</u>	<u>(8,666)</u>
Excess (deficit) of revenues over expenditures	(40,865)	(46,657)	16,283
Fund balance beginning of year	<u>28,432</u>	<u>38,652</u>	-
Fund balance end of year	<u>\$ 11,747</u>	<u>21,795</u>	<u>(9,948)</u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

1. Introduction

The Webster Parish Fire Protection District #3 was created by resolution of the Webster Parish Police Jury in May 1980. The District began collecting ad valorem taxes in January 1988. 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 Doyline 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 #3 in preparation of the accompanying financial statements are set forth below.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Reporting Entity* - As the governing authority of the parish, for reporting purposes, the Webster Parish Police Jury is the financial reporting entity for Webster Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster Parish Police Jury for financial reporting purposes. The basic criterion 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 and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of organization is not included because of the nature or significance of the relationship.

Because the police jury can impose its will on the Fire District and the police jury appoints a voting majority, the district was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

- A. Basis of accounting - The modified accrual basis of accounting is used by the Webster Parish Fire Protection District #3. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as not current assets and expenditures are recognized when the liability occurs.
- B. Expenditures - Expenditures are approved to be paid by the Board at the board meetings.
- C. Taxes - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
- D. Fund 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.

WINSTON-SALEM FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

2. Budget - The District uses the following budget practices:

The District adopted a budget for the year ended June 30, 1998. The District adopts and controls budgets and the level of expenditures. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes to the original budget must be approved by the Board of Commissioners. The June 30, 1998 budget was amended, but a 2% variance still occurred.

3. Ad Valorem Taxes

The District has a levy of 11.25 mill ad valorem tax as of June 30, 1998. Debt service is funded by the 11.25 mills. The maintenance funding of 14.5 mills was defeated in a general election during the year ended June 30, 1995. The debt service millage is for 35 years beginning with tax year 1987. A proposition was passed on October 18, 1995, reinstating a maintenance tax of 15 mills for 35 years beginning with tax year 1998. Taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the coming year.

3. Fixed Assets

	Total	Land &			Buildings
		Land	Improvements	Equipment	
Balance 7-1-87	\$ 308,251	189,814	189,700	44,354	38,083
Additions	3,178	-	-	1,357	1,781
Deletions	_____	_____	_____	_____	_____
Balance 6-30-98	\$ 329,382	189,814	189,700	58,711	39,867

4. Memorandum Items

The total revenues in the financial statements are reported Memorandum Only to indicate that they are presented only to facilitate financial analysis. Such data is not comparable to a consolidation.

WEINSTEIN PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

5. Cash and Cash Equivalents

At June 30, 1998, the district had cash and cash equivalents (bank balances) totaling \$ 21,698. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 1998 the District has \$ 22,795 in deposits (bank balances). These deposits are secured from risk by \$ 22,795 of federal deposit insurance.

	Cash in Bank		
	Checking	CDs	Total
Maintenance Funds	\$ 15,854	-	15,854
Bond Payoff Fund	3,736	-	3,736
Totals	\$ 19,590	3,205	22,795

WEBSTER PARISH FIRE PROTECTION DISTRICT #7

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

6. Changes in Long-Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 1998:

Bonds Payable, July 1, 1997	\$ 100,000
Bonds retired	<u>(15,000)</u>
Bonds Payable, June 30, 1998	\$ 85,000

Bonds payable at June 30, 1998, is comprised of the following issues:

\$200,000 General obligation bonds, dated 7/1/87 due in annual installments through March 1, 2002; interest varying from 11% to 8%; secured by levy and collection of ad valorem taxes	\$ 85,000
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The annual requirements to amortize the debt outstanding as of June 30, 1998, including interest payments are as follows:

Year Ending June 30,	Principal	Interest	Total
1999	\$ 20,000	6,700	26,700
2000	20,000	5,200	25,200
2001	20,000	3,600	23,600
2002	25,000	2,000	27,000
Totals	\$ 85,000	17,500	102,500

7. Board of Commissioners

The following serve on the Board of Commissioners with no compensation:

Merlin Stewart	Chairman
Cathy Bell	Secretary/Treasurer-Commissioner
Jenny Bell	Commissioner
Jim McCallister	Commissioner
Chuck Stewart	Commissioner