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**ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Component Unit Financial Statements  
As of and for the Year Ended  
December 31, 1998**

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 APR 21 1999

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
 OF RICHLAND PARISH  
 Richland Parish Police Jury  
 Rayville, Louisiana

Component Unit Financial Statements  
 As of and for the Year Ended December 31, 1998

**C O N T E N T S**

	<b>Statement</b>	<b>Page No.</b>
Transmittal Letter		2
Accountant's Report on the Financial Statements		3
Accountant's Report on Applying Agreed-Upon Procedures		4
Louisiana Attestation Questionnaire (Completed)		8
Component Unit Financial Statements:		
Balance Sheet, December 31, 1998 (All Fund Types and Account Groups)	A	10
Governmental Fund - General Fund:		
Statement of Revenues, Expenditures, and Changes in Fund Balance, for the Year Ended December 31, 1998	B	11
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual for the Year Ended December 31, 1998	C	12
Notes to the Financial Statements		13
	<b>Schedule</b>	<b>Page No.</b>
Supplemental Information Schedule - Schedule of Compensation Paid Board Members	1	19

**TRANSMITTAL LETTER**

**ANNUAL FINANCIAL STATEMENTS**

March 22, 1999

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
1600 North Third  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Archibald-Alto Fire Protection District of Richland Parish as of and for the fiscal year ended December 31, 1998. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Officer

Enclosure

**MEEKS & CALVIT**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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705 Julia Street • Rayville, Louisiana 71269 • 318-728-0007 • Fax 318-728-5533

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Zoe P. Meeks, CPA

Sylvia D. Calvit, CPA

BOARD OF COMMISSIONERS  
ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

I have compiled the accompanying component unit financial statements of Archibald-Alto Fire Protection District of Richland Parish, a component unit of the Richland Parish Police Jury, as of December 31, 1998 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Sylvia D. Calvit*

March 22, 1999

**MEEKS & CALVIT**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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Zoe P. Meeks, CPA

Sylvia D. Calvit, CPA

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

BOARD OF COMMISSIONERS  
ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Archibald-Alto Fire Protection District of Richland Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Archibald-Alto Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1998 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 materials and supplies exceeding \$5,000 or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251(the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000 or for public works exceeding \$50,000.

*Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124(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.

Management provided us with the required list.

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.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### *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 of a meeting held on December 10, 1997 which indicated that the budget had been adopted by the commissioners of Archibald-Alto Fire Protection District by a unanimous vote.

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 5%.

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 5%.

#### *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 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; and

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 accountant and the chairman of the Board of Commissioners.

#### *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).

Archibald-Alto Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management used this procedure to fulfill the open meetings requirement.

#### *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 which 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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 Archibald-Alto Fire Protection District of Richland Parish 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.

*Therese & Calvert*

March 22, 1999



LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

March 23, 1999 (Date Transmitted)

ZOE MEEKS

CERTIFIED PUBLIC ACCOUNTANT

705 JULIA STREET

RAYVILLE, LOUISIANA 71269

(Auditors)

12/31/98

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 March 23, 1999 (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 [x] 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 [x] 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 [x] 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 [x] 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 [x] No [ ]



ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet

December 31, 1998

	GOVERNMENTAL FUND - GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>				
Cash and cash equivalents (note 3)	\$ 81,818	\$	\$	\$ 81,818
Receivables - parcel fees	56,500			56,500
Prepaid expenses	9,145			9,145
Land, buildings, vehicles, and equipment (note 5)		596,225		596,225
Amount to be provided for retirement of general long-term debt	-----	-----	354,557	354,557
<b>TOTAL ASSETS</b>	<b>\$147,463</b>	<b>\$596,225</b>	<b>\$354,557</b>	<b>\$1,098,245</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities - accounts payable	\$ 48	\$	\$354,557	\$ 48
General obligation bonds payable	-----	-----	354,557	389,724
<b>TOTAL LIABILITIES</b>	<b>48</b>	-----	<b>709,114</b>	<b>354,605</b>
<b>Fund Equity:</b>				
Investment in general fixed assets		596,225		596,225
Fund balance-unreserved- undesignated	147,415	-	-	147,415
<b>Total Fund Equity</b>	<b>147,415</b>	<b>596,225</b>	-	<b>743,640</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$147,463</b>	<b>\$596,225</b>	<b>\$354,557</b>	<b>\$1,098,245</b>

The accompanying notes are an integral part of this statement.

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
 OF RICHLAND PARISH  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana  
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance  
 For the Year Ended December 31, 1998

<b>REVENUES</b>	
Parcel fees	\$ 90,542
Intergovernmental revenues- Richland Parish	
Police Jury - 2 per cent fire rebate	5,348
Grant - LA Dept. Of Agriculture & Forestry	810
Use of money and property - interest earnings	2,697
<b>TOTAL REVENUES</b>	<b>99,397</b>
<b>EXPENDITURES</b>	
Public safety - fire protection:	
Insurance	9,385
Legal and audit	1,100
Repairs and maintenance	4,255
Utilities	1,147
Operating supplies	455
Operating services	2,000
Office and collections	9,798
Capital outlay	42,627
Debt service:	
Principal	35,167
Interest	23,191
<b>TOTAL EXPENDITURES</b>	<b>129,125</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(29,728)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>177,143</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$147,415</b>

The accompanying notes are an integral part of this statement.

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Parcel fees	\$ 95,300	\$ 90,542	\$ (4,758)
<i>Intergovernmental revenues - Richland Parish</i>			
Police Jury - 2 per cent fire rebate	5,200	5,348	148
Grant - LA Dept. of Agriculture & Forestry	-	810	810
Use of money and property - interest earnings	3,500	2,697	(803)
<b>TOTAL REVENUES</b>	<b>104,000</b>	<b>99,397</b>	<b>(4,603)</b>
<b>EXPENDITURES</b>			
Public safety - fire protection:			
Insurance	9,500	9,385	115
Legal and audit	1,100	1,100	-
Maintenance and training	4,200	4,255	(55)
Utilities	1,500	1,147	353
Operating supplies	500	455	45
Operating services	2,000	2,000	-
Office and collections	9,750	9,798	(48)
Capital outlay	41,000	42,627	(1,627)
Debt service:			
Principal	35,325	35,167	158
Interest	24,800	23,191	1,609
<b>TOTAL EXPENDITURES</b>	<b>129,675</b>	<b>129,125</b>	<b>550</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(25,675)</b>	<b>(29,728)</b>	<b>(4,053)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>177,143</b>	<b>177,143</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$151,468</b>	<b>\$147,415</b>	<b>(\$4,053)</b>

The accompanying notes are an integral part of this statement.

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1998

## INTRODUCTION

Archibald-Alto Fire Protection District of Richland Parish was created by resolution of the Richland Parish Police Jury on April 7, 1987, for the purpose of acquiring, constructing, maintaining and operating fire equipment for the people of Archibald-Alto Fire Protection District of Richland Parish. The district is governed by a board of commissioners consisting of five members. The commissioners are appointed by the Richland Parish Police Jury for terms of two years. Commissioners receive no compensation for their services. The district has no employees.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF PRESENTATION

The accompanying financial statements of Archibald-Alto Fire Protection District of Richland Parish have been prepared in conformity with generally accepted 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

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing boards
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the Richland Parish Police Jury appoints the governing board and because the district operates within the geographical boundaries of Richland Parish, the district was determined to be a component unit of the Richland Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. 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

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

governmental units that comprise the governmental reporting entity.

### C. FUND ACCOUNTING

The district uses a fund (General Fund) and an account group 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 recorded in the funds because they do not directly affect net expendable available financial resources.

The General Fund of the district is classified as a governmental fund. It accounts 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.

### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using the flow of 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 the General Fund present increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund used the following practices in recording revenues and expenditures:

#### Revenues

Parcel fees are recorded in the year the fees are assessed. Parcel fees are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The fees are generally collected in December of the current year and January and February of the ensuing year.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank.

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

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

Substantially all other revenues are recorded when they become available to the district.

#### Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

#### E. BUDGET PRACTICE

The budget for the year of 1998 was prepared by the secretary-treasurer prior to December 31 of the preceding year. The budget was then made available for public inspection 30 days prior to the budget being adopted during the board's regular December meeting. The budget was not published in the official journal.

Neither encumbrance accounting nor formal budget integration (within the accounting records) are employed as management control devices. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. The board reserves all authority to make changes to the budget.

The budget comparison statement included in the accompanying financial statements reflects the amendments which were made during the year.

#### F. CASH AND CASH EQUIVALENTS

Cash includes amounts in interest bearing deposits, and cash equivalents include amounts in time deposits. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

#### G. PREPAID ITEMS

Prepaid items are classified as an asset when the expenditure is made and recognized as expenditures as the items lapses or expires.



ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

II. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. 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.

I. COMPENSATED ABSENCES AND PENSION PLAN

The district does not have any full-time employees; therefore, it does not have a formal vacation or sick leave policy and does not contribute to a pension plan.

J. LONG-TERM OBLIGATIONS

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

K. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. PARCEL FEES

The district is authorized to levy and collect an annual parcel fee of \$100 annually on each lot or tract upon which is located a residential or commercial structure within the district.

3. CASH AND CASH EQUIVALENTS

At December 31, 1998, the district has cash and cash equivalents (book balances) totaling \$81,818 as follows:

Interest bearing demand deposits	\$ 47,356
Time deposits	34,462
Total	\$ 81,818

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
 OF RICHLAND PARISH  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana  
 Notes to the Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the district had \$81,818 in deposits (collected bank balances). These deposits are secured from risk by \$81,818 of federal deposit insurance (GASB Category 1).

4. RECEIVABLES

The receivables at December 31, 1998 consist of amounts due for parcel fees assessed in 1998 and prior years.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (land, buildings, vehicles, and equipment) for the year ended December 31, 1998 follows:

	Balance January 1, 1998	Additions	Disposals	Balance December 31, 1998
Land	\$ 12,300	\$ -	-	\$ 12,300
Buildings	108,504	40,784	-	149,288
Vehicles	386,265	-	-	386,265
Equipment	46,529	1,843	-	48,372
Total	\$553,598	\$42,627	-	\$596,225

6. LITIGATION AND CLAIMS

The district is not involved in any litigation or aware of any claims at December 31, 1998.

7. LEASES

On April 18, 1996 the Archibald-Alto Fire Protection District entered into a cooperative lease agreement with the Louisiana Office of Forestry, Department of Agriculture and Forestry, whereby the Office of Forestry made available a used 1981 Ford Passenger Van to be used by the district for fire protection contingent on the district modifying the unit for use in fire protection, training of personnel by Fireman

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
 OF RICHLAND PARISH  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana  
 Notes to the Financial Statements (Continued)

Training Institute of Louisiana, maintaining the unit and providing liability and property insurance on the unit. The agreement will continue from year to year unless terminated by either party by thirty days written notice. There was no monetary consideration for the lease.

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Bonded Debt
Long-term obligations payable at December 31, 1997	\$389,724
Additions	-
Deductions	(35,167)
Long-term obligations payable at December 31, 1998	\$354,557

The general obligation bonds are comprised of two issues. Both issues are dated March 2, 1990 and bear interest at the annual rate of six percent. One issue had an original issue amount of \$147,000 and is payable in annual installments of \$11,713 and matures in 2015. The other issue was in the amount of \$453,000 and is payable in annual installments of \$46,645 and matures in 2005.

The annual requirements to amortize all bonds outstanding at December 31, 1998 are as follows:

Year Ending	Issue 1	Issue 2	Total
1999	\$ 11,713	\$ 46,645	\$ 58,358
2000	11,713	46,645	58,358
2001	11,713	46,645	58,358
2002	11,713	46,645	58,358
2003	11,713	46,645	58,358
Thereafter	124,269	58,262	182,531
Total	\$182,834	\$291,487	\$474,321

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1998

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

ARCHIBALD-ALTO FIRE PROTECTION DISTRICT  
OF RICHLAND PARISH  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 1998

NAME	AMOUNT
Billy McGlothin	\$ -
Connie Eppinette	-
Marlin Jordan	-
Douglas McKay	-
J. B. Montgomery	-
Total	\$ -