

RECEIVED
LEGISLATIVE AUDITOR
99 JUL 20 AM 9:21

99 JUL 20 4:08:08

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3

Grant, Louisiana

Compiled Financial Statements

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 7-28-99

TABLE OF CONTENTS

	Page
Accountants' Report	1
Combined balance sheet – governmental fund types and account groups	2
Combined statement of revenues, expenditures and changes in fund balances – all governmental fund types	3
Supplementary information:	
Independent Accountants' Report on Applying Agreed Upon Procedures	5-8
Summary schedule of findings and corrective action plan	9

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA

234 Rue Beuregard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

133 East Waddell
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Vile Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (318) 639-4737
Fax (318) 639-4568

ACCOUNTANTS' REPORT

Board of Commissioners
Allen Parish Fire Protection District No. 3
Grant, Louisiana

We have compiled the accompanying general purpose financial statements of the Allen Parish Fire Protection District No. 3, a component unit of the Allen Parish Police Jury, as of December 31, 1998 and for the year then ended, and the accompanying supplementary information contained on pages 5-8 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 supplementary information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the general purpose financial statements. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Allen Parish Fire Protection District No. 3 general purpose financial statements. Accordingly, these general purpose financial statements are not designed for those who are not informed about such matters.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Oberlin, Louisiana
June 16, 1998

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Combined Balance Sheet - Governmental Fund Types and Account Groups
December 31, 1998

	Governmental Fund Types			Account Groups		Totals (Memorandum Only)
	General	Debt Service	Capital Projects	General	General	
				Fixed Assets	Long-Term Debt	
ASSETS AND OTHER DEBITS						
Cash and interest-bearing deposits	\$ 560	\$ -	\$444,252	\$ -	\$ -	\$ 444,812
Receivables -						
Grants	-	-	25,000	-	-	25,000
Due from other governmental units	39,082	49,276	-	-	-	88,358
Due from other funds	-	-	1,775	-	-	1,775
Construction in progress	-	-	-	29,516	-	29,516
Amount available in debt service funds	-	-	-	-	48,403	48,403
Amount to be provided for retirement of general long-term obligations	-	-	-	-	411,597	411,597
Total assets and other debits	<u>\$39,642</u>	<u>\$49,276</u>	<u>\$471,027</u>	<u>\$ 29,516</u>	<u>\$460,000</u>	<u>\$1,049,461</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Due to other funds	\$ 902	\$ 873	\$ -	\$ -	\$ -	\$ 1,775
Bonds payable	-	-	-	-	460,000	460,000
Total liabilities	<u>\$ 902</u>	<u>\$ 873</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$460,000</u>	<u>\$ 461,775</u>
Fund equity:						
Investment in general fixed assets	-	-	-	29,516	-	29,516
Fund balances -						
Reserved for debt service	-	48,403	-	-	-	48,403
Designated	-	-	471,027	-	-	471,027
Unreserved, undesignated	38,740	-	-	-	-	38,740
Total fund equity	<u>38,740</u>	<u>48,403</u>	<u>471,027</u>	<u>29,516</u>	<u>-</u>	<u>587,686</u>
Total liabilities and fund equity	<u>\$39,642</u>	<u>\$49,276</u>	<u>\$471,027</u>	<u>\$ 29,516</u>	<u>\$460,000</u>	<u>\$1,049,461</u>

See accountants' report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO.3
Grant, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types
Year Ended December 31, 1998

	Governmental Fund Types			Totals (Memorandum Only)
	General Fund	Debt Service	Capital Projects	
Revenues:				
Ad valorem taxes	\$39,082	\$49,276	\$ -	\$ 88,358
Grant revenue	-	-	25,000	25,000
Interest income	731	-	16,571	17,302
Total revenues	<u>39,813</u>	<u>49,276</u>	<u>41,571</u>	<u>130,660</u>
Expenditures:				
Current -				
General government:				
Advertising	-	-	916	916
Bank service charges	171	-	112	283
Insurance	623	-	-	623
Office supplies	251	-	-	251
Postage	28	-	-	28
Total general government	<u>1,073</u>	<u>-</u>	<u>1,028</u>	<u>2,101</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>29,516</u>	<u>29,516</u>
Debt service -				
Interest and fiscal charges	<u>-</u>	<u>873</u>	<u>-</u>	<u>873</u>
Total expenditures	<u>1,073</u>	<u>873</u>	<u>30,544</u>	<u>32,490</u>
Excess of revenues over expenditures	<u>38,740</u>	<u>48,403</u>	<u>11,027</u>	<u>98,170</u>
Other financing sources:				
Proceeds from issuance of debt	<u>-</u>	<u>-</u>	<u>460,000</u>	<u>460,000</u>
Excess of revenues and other sources over expenditures	38,740	48,403	471,027	558,170
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund, balances, ending	<u>\$38,740</u>	<u>\$48,403</u>	<u>\$471,027</u>	<u>\$558,170</u>

See accountants' report.

SUPPLEMENTARY INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA

234 Rue Beaugard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Vile Platte, LA 70586
Phone (318) 363-2792
Fax (318) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (318) 639-4737
Fax (318) 639-4568

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Allen Parish Fire Protection District No. 3
Grant, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Allen Parish Fire Protection District No. 3, a component unit of the Allen Parish Police Jury, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Allen Parish Fire Protection District No. 3 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 material and supplies exceeding \$15,000, public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The Allen Parish Fire Protection District No. 3 complied with LSA-RS 38:2211-2251 (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 management 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.

The Allen Parish Fire Protection District No. 3 utilizes volunteer workers and, thus, does not have employees.

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 procedures (2) as immediate family members.

See item "3" above.

Budgeting

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

Management did not adopt a formal budget as required by LSA-RS 39:1301-14.

6. Trace the budget adoption and amendments to the published advertisement in the official journal.

See item "5" above.

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%.

See item "5" above.

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 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 approval from the Chariman of the Board of Commissioners of the Allen Parish Fire Protection District No. 3, and a second board member.

Meetings

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

Allen Parish Fire Protection District No. 3 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. The District complied with LSA-RS 42:12.

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, with the exception of bond proceeds from the issuance of \$460,000 general obligation bonds which were properly recorded and authorized.

Advances and Bonuses

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

The Allen Parish Fire Protection District No. 3 utilizes volunteer workers and, thus, does not have 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.

This report is intended solely for the use of management of the Allen Parish Fire Protection District No. 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.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Oberlin, Louisiana
June 16, 1998

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3

Summary Schedule of Findings and Corrective Action Plan
Year Ended December 31, 1998

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/98)						
4	12/31/98	Management did not adopt a formal budget as required by LSA - R.S. 39:1301 - 14.	None	Management was unaware of its responsibility to formally adopt a budget for the General Fund. Actions are underway to adopt budgets for all its funds for the current fiscal year and for the year ending 12/31/00.	Craig Ray Hill, Chairman	7/31/99