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

Financial Report

For the Year Ended June 30, 1999

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 **OCT 13 1999**

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

Component Unit Financial Statements  
As of and for the year ended June 30, 1999

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# JAMIESON, WISE & MARTIN

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WM. PEARCE JAMIESON, C.P.A. (1991)

MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

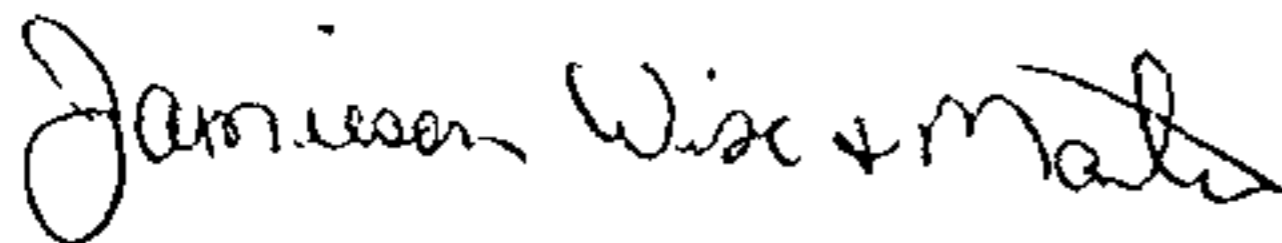
## ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the component unit financial statements as of and for the year ended June 30, 1999, 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated September 23, 1999, on the results of our agreed-upon procedures.



Minden, Louisiana  
September 23, 1999

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## 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 *Louisiana 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, 1999, 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, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

For the year ended June 30, 1999, we noted one expenditure for material and supplies exceeding \$15,000. We examined documentation which indicated this expenditure had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251. No expenditures for public works exceeding \$100,000 were noted.

### *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.

For the year ended June 30, 1999, no employees were noted.

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.

This agreed-upon procedure is not applicable since there were no employees paid during the period 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 and the subsequent amendments made to the budget during the year ended June 30, 1999.

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 7, 1998, 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, 1999.

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, actual revenues were less than budgeted amounts by 5.9%. Expenditures did exceed budgeted amounts by 19.8%.

### *Accounting and Reporting*

8. Randomly select 6 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;  
and

All six 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-RS 42:1 through 42:12 (the open meetings law).

Webster 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.

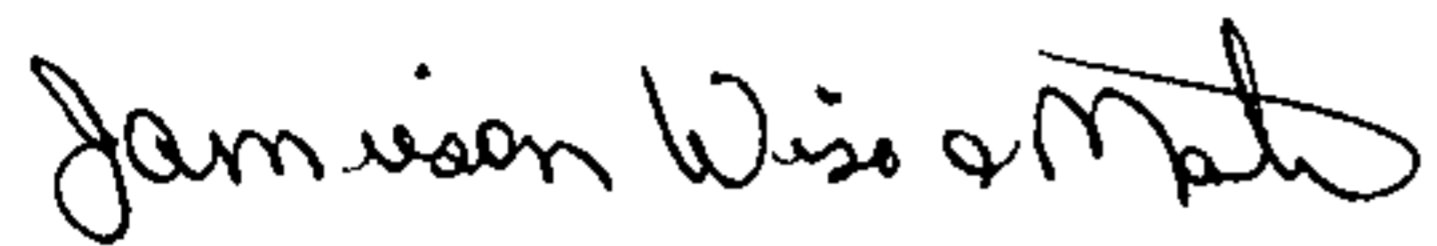
#### *Advances and Bonuses*

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

A reading of the minutes of the district for the year indicated no payments for items noted above. We noted no paid employees for the year ended June 30, 1999. We also inspected records for the year and noted no instances which would indicate payments 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 Webster 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.

A handwritten signature in black ink that reads "Jamison Wise" followed by a stylized flourish.

Minden, Louisiana  
September 23, 1999

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

6-1-99 (Date Transmitted)

Jamieson, Wise & Martin

P.O. Box 897

Minden, LA 71058-0897

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No [ ]



**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [  ] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [  ] No [  ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [  ] No [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [  ] No [  ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [  ] No [  ]

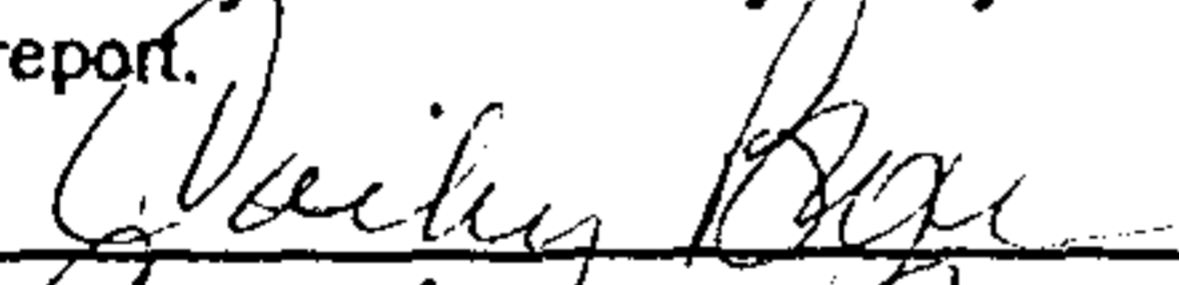


**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [  ] No [  ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary	<u>6-1-99</u>	Date
	Treasurer	<u>6-1-99</u>	Date
	President	<u>6/1/99</u>	Date

COMPONENT UNIT FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #3  
 Combined Balance Sheet - All Fund Types and Account Groups  
 June 30, 1999

	Governmental Fund Type	Account Groups		Totals
	Special Revenue	General Fixed Assets	General Long-term Debt	(Memorandum Only)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,601	-	-	20,601
Deposits	65	-	-	65
Vehicles	-	134,700	-	134,700
Equipment and suits	-	63,946	-	63,946
Buildings and land	-	109,614	-	109,614
Radios, pagers, etc.	-	41,449	-	41,449
Amount to be provided for retirement of long-term debt	-	-	65,000	65,000
<b>Total assets</b>	<b><u>\$ 20,666</u></b>	<b><u>349,709</u></b>	<b><u>65,000</u></b>	<b><u>435,375</u></b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Bonds payable	\$ -	-	65,000	65,000
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>65,000</u></b>	<b><u>65,000</u></b>
<b>Fund balance</b>				
Reserved for debt retirement	2,956	-	-	2,956
Unreserved	17,710	-	-	17,710
Investment in fixed assets	-	349,709	-	349,709
<b>Total fund balance</b>	<b><u>20,666</u></b>	<b><u>349,709</u></b>	<b><u>-</u></b>	<b><u>370,375</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 20,666</u></b>	<b><u>349,709</u></b>	<b><u>65,000</u></b>	<b><u>435,375</u></b>

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

**WEBSTER PARISH FIRE PROTECTION DISTRICT #3**

**Statements of Revenues, Expenditures and Changes  
in Fund Balance - Governmental Fund Type - Special Revenue Fund  
For the Years Ended June 30, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>Revenues:</b>		
Ad valorem taxes	\$ 64,902	25,213
Interest earned	573	1,203
Grant revenue	25,000	-
Other receipts	<u>7,367</u>	<u>14,238</u>
Total revenues	<u>97,842</u>	<u>40,654</u>
<b>Expenditures:</b>		
Tax collection fees	2,058	883
Medical supplies and small tools	548	68
Insurance	5,085	7,327
Buildings and grounds	1,141	330
Professional fees	900	1,291
Bank and trustee fees	601	600
Vehicle repairs and maintenance	3,613	6,425
Radio expense	2,409	2,848
Fuel	1,588	1,846
Utilities	2,112	1,430
Telephone	932	842
Other	3,862	799
Office expense	2,298	833
Election expense	-	3,957
Principal payments	20,000	15,000
Interest	6,780	7,950
Grant expenditures	25,000	-
Capital outlay - fire fighting equipment	19,296	3,009
Capital outlay - radio equipment	<u>708</u>	<u>1,873</u>
Total expenditures	<u>98,931</u>	<u>57,311</u>
(Deficit) of revenues over expenditures	(1,089)	(16,657)
Fund balance beginning of year	<u>21,755</u>	<u>38,412</u>
Fund balance end of year	<u>\$ 20,666</u>	<u>21,755</u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

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, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Ad valorem taxes	\$ 63,000	64,902	1,902
Interest earned	1,000	573	(427)
Grant revenue	25,000	25,000	-
Other receipts	<u>15,000</u>	<u>7,367</u>	<u>(7,633)</u>
Total revenues	<u>104,000</u>	<u>97,842</u>	<u>(6,158)</u>
Expenditures:			
Tax collection fees	2,080	2,058	22
Medical supplies	900	548	352
Insurance	7,400	5,085	2,315
Buildings and grounds	500	1,141	(641)
Professional fees	900	900	-
Bank and trustee fees	600	601	(1)
Vehicle repairs and maintenance	3,000	3,613	(613)
Radio expense	2,000	2,409	(409)
Fuel	1,500	1,588	(88)
Utilities	2,000	2,112	(112)
Telephone	900	932	(32)
Other	-	3,862	(3,862)
Office	2,250	2,298	(48)
Principal payments	20,000	20,000	-
Interest	6,780	6,780	-
Grant expenditures	25,000	25,000	-
Capital outlay - fire fighting equipment	4,500	19,296	(14,796)
Capital outlay - radio equipment	1,000	708	292
Capital outlay - building	<u>1,300</u>	<u>-</u>	<u>1,300</u>
Total expenditures	<u>82,610</u>	<u>98,931</u>	<u>(16,321)</u>
Excess (deficit) of revenues over expenditures	21,390	(1,089)	(22,479)
Fund balance beginning of year	<u>21,755</u>	<u>21,755</u>	<u>-</u>
Fund balance end of year	<u>\$ 43,145</u>	<u>20,666</u>	<u>(22,479)</u>

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

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

1. Introduction

The Webster Parish Fire Protection District #3 was created by resolution of the Webster Parish Police Jury in May 1986. 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, 1999

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organization 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.

- B. 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 net current assets and expenditures are recognized when the liability occurs.
- C. Expenditures* - Expenditures are approved to be paid by the Board at the board meetings.
- D. Taxes* - District property taxes are levied and collected by the parish tax collectors. Property tax revenues are recognized as revenues when received.
- E. Fixed 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.
- F. Budgets* - The district uses the following budget practices:

The District adopted a budget for the year ended June 30, 1999. 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.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS  
June 30, 1999

2. Ad Valorem Taxes

The District has a levy of 26.25 mil ad valorem tax as of June 30, 1999 which consists of a debt service millage of 11.25 mils and maintenance millage of 15 mils. The debt service millage is for 15 years beginning with tax year 1987. The maintenance millage is for 15 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 ensuing year.

3. General Fixed Assets

	<u>Total</u>	<u>Land &amp; Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Radios Paggers</u>
Balance 7-1-98	\$ 309,389	109,614	109,200	50,711	39,864
Additions	40,320	-	25,500	13,235	1,585
Deletions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance 6-30-99	\$ <u>349,709</u>	<u>109,614</u>	<u>134,700</u>	<u>63,946</u>	<u>41,449</u>

4. Memorandum Totals

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

5. Cash and Cash Equivalents

At June 30, 1999, the district had cash and cash equivalents (book balances) totaling \$ 20,601. 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, 1999 the District has \$ 22,619 in deposits (bank balances). These deposits are secured



WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

from risk by \$ 22,619 of federal deposit insurance.

	<u>Cash in Bank</u>		
	<u>Checking</u>	<u>CD's</u>	<u>Total</u>
Maintenance Funds	\$ 7,645	10,000	17,645
Bond Payoff Fund	<u>2,956</u>	-	<u>2,956</u>
Totals	<u>\$10,601</u>	<u>10,000</u>	<u>20,601</u>

6. Changes in Long-term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 1999:

Bonds Payable, July 1, 1998	\$ 85,000
Bonds retired	<u>( 20,000)</u>
Bonds Payable, June 30, 1999	\$ <u>65,000</u>

Bonds payable at June 30, 1999, is comprised of the following issue:

\$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	\$ <u>65,000</u>

The annual requirements to amortize the debt outstanding as of June 30, 1999, including interest payments are as follows:

Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
2000	\$ 20,000	5,200	25,200
2001	20,000	3,600	23,600
2002	<u>25,000</u>	<u>2,000</u>	<u>27,000</u>
Totals	\$ <u>65,000</u>	<u>10,800</u>	<u>75,800</u>

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 1999

7. Year 2000 issue

Year 2000 is an issue arising from computers being programmed in prior years to use only two digits (under the assumption that the first two digits would always be 19) to identify the year when processing date-sensitive information. This method of identifying dates could cause problems when processing information with dates in the year 2000 or later. As a result, the systems that use only two digits to identify dates could process data incorrectly or stop functioning altogether. The effects of the Year 2000 issue is expected to extend beyond systems that produce financial information. It encompasses all computer systems and any equipment that is dependent on microchip technology.

The execution of the activities of the District generally do not rely directly upon microchip technology, since these services are not automated in nature. However, the effects of the Year 2000 issue upon the District's vendors, revenue providers, and other entities with which it interacts has not been entirely determined. As a result, the effect of any of these entities' noncompliance with the Year 2000 issue upon the District has also not been determined.

For the year ended June 30, 1999, the Webster Parish Fire Protection District #3 incurred no significant remediation costs concerning the Year 2000 issue. No significant loss due to impairment of equipment that is not Year 2000 compliant was recognized for the year ended June 30, 1999.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**WEBSTER PARISH FIRE PROTECTION DISTRICT #3**

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 1999**

The following serve on the Board of Commissioners without compensation:

Melvin Stewart	Chairman
Cathy Bell	Secretary/Treasurer
Jimmy Bell	Commissioner
Jim McCalister	Commissioner
Chuck Stewart	Commissioner
Bob Chandler	Commissioner

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Summary of Prior Year Findings  
As of and for the Year Ended June 30, 1999

**97-1 - Budgeting**

*Finding* - Total expenditures of the Special Revenue Fund were 13% in excess of amounts budgeted during the year.

*Planned Corrective Action* - Management intends to monitor the expenditures more closely in order to make necessary amendments to the budget for unfavorable variances noted, as required by LSA-RS 39:1310.

*Corrective Action Taken* - Amendments were made to the budget. However, actual expenditures for the year ended June 30, 1999, did exceed budgeted amounts by 19.8%.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Corrective Action Plan for Current Year Findings  
As of and For the Year Ended June 30, 1999

Agreed Upon Procedures Attestation/Compilation

**98-1 FINDING: *Budgeting***

Actual revenues were less than budgeted amounts by 5.9%. Expenditures did exceed budgeted amounts by 19.8%.

**Planned Corrective Action:**

Management intends to monitor revenues and expenditures more closely in order to make necessary amendments to the budget for unfavorable variances noted, as required by LSA-RS 39:1310.