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**ALLEN PARISH FIRE PROTECTION
DISTRICT NO. 3**
Grant, Louisiana
Financial Report
Year ended December 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9.1.04

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Russell J. Stelly, CPA
Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Darren J. Cart, CPA
Michael A. Roy, CPA
Lisa T. Manuel, CPA

John S. Dowling, CPA
1904-1984

Retired

Harold Dupre, CPA
1996

John Newton Stout, CPA
1998

Dwight Ledoux, CPA
1998

Joel Lanclos, Jr., CPA
2003

COMPILATION 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 and for the year ended December 31, 2003, 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 of the Allen Parish Fire Protection District No. 3. We have not audited or reviewed the accompanying general purpose financial statements 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 June 30, 2004, on the results of our agreed-upon procedures.

John S. Dowling & Company

Opelousas, Louisiana
June 30, 2004

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2003

	Governmental Fund Types			Account Groups		Totals (Memo Only)
	General	Debt Service	Capital Projects	General Fixed Assets	General Long-Term Debt	
ASSETS AND OTHER DEBITS						
Cash and interest-bearing deposits	\$ 87,829	\$ -	\$ 50,478	\$ -	\$ -	\$ 138,307
Receivables -						
Ad valorem taxes	39,974	50,749	-	-	-	90,723
Due from other funds	126,758	72,448	78,557	-	-	277,763
Fixed assets	-	-	-	599,783	-	599,783
Amount available in debt service funds	-	-	-	-	89,307	89,307
Amount to be provided for retirement of general long-term debt	-	-	-	-	265,693	265,693
	<u>\$254,561</u>	<u>\$123,197</u>	<u>\$129,035</u>	<u>\$599,783</u>	<u>\$355,000</u>	<u>\$1,461,576</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ 1,154	\$ -	\$ 1,800	\$ -	\$ -	\$ 2,954
Due to other funds	117,115	33,890	126,758	-	-	277,763
General obligation bonds payable	-	-	-	-	355,000	355,000
Total liabilities	<u>118,269</u>	<u>33,890</u>	<u>128,558</u>	<u>-</u>	<u>355,000</u>	<u>635,717</u>
Fund equity:						
Investment in general fixed assets	-	-	-	599,783	-	599,783
Fund balances						
Reserved for debt service	-	89,307	-	-	-	89,307
Designated	-	-	477	-	-	477
Unreserved, undesignated	136,292	-	-	-	-	136,292
Total fund equity	<u>136,292</u>	<u>89,307</u>	<u>477</u>	<u>599,783</u>	<u>-</u>	<u>825,859</u>
Total liabilities and fund equity	<u>\$254,561</u>	<u>\$123,197</u>	<u>\$129,035</u>	<u>\$599,783</u>	<u>\$355,000</u>	<u>\$1,461,576</u>

See accompanying notes and accountant's 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, 2003

	Governmental Fund Types			Totals (Memo Only)
	General	Debt Service	Capital Projects	
Revenue:				
Ad valorem taxes	\$ 39,613	\$ 50,183	\$ -	\$ 89,796
Local sources	4,509	-	4,712	9,221
Interest	954	117	513	1,584
Total revenues	<u>45,076</u>	<u>50,300</u>	<u>5,225</u>	<u>100,601</u>
Expenditures:				
Current -				
Professional fees	1,664	-	-	1,664
Auto expense	1,218	-	-	1,218
Insurance	9,029	-	-	9,029
Maintenance	14,545	-	-	14,545
Miscellaneous	95	-	-	95
Office supplies	3,444	-	-	3,444
Pension commission	1,369	1,738	-	3,107
Postage	77	-	-	77
Taxes & licenses	79	-	-	79
Training	2,360	-	-	2,360
Travel	2,538	-	-	2,538
Utilities	2,015	-	-	2,015
Capital outlay	-	-	7,398	7,398
Debt service -				
Principal	-	25,000	-	25,000
Interest and fiscal charges	-	17,748	-	17,748
Total expenditures	<u>38,433</u>	<u>44,486</u>	<u>7,398</u>	<u>90,317</u>
Excess (deficiency) of revenues over expenditures	<u>6,643</u>	<u>5,814</u>	<u>(2,173)</u>	<u>10,284</u>
Other financing sources (uses):				
Transfers out	(2,500)	-	-	(2,500)
Transfers in	-	-	2,500	2,500
Total other financing sources (uses)	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	4,143	5,814	327	10,284
Fund balances, beginning	<u>132,149</u>	<u>83,493</u>	<u>150</u>	<u>215,792</u>
Fund balances, ending	<u>\$ 136,292</u>	<u>\$ 89,307</u>	<u>\$ 477</u>	<u>\$ 226,076</u>

See accompanying notes and accountant's report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget (GAAP Basis) and Actual - General Fund
Year Ended December 31, 2003

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenue:			
Ad valorem taxes	\$ 41,000	\$ 39,613	\$ (1,387)
Local sources	-	4,509	4,509
Interest	1,000	954	(46)
Total revenues	<u>42,000</u>	<u>45,076</u>	<u>3,076</u>
Expenditures:			
Current -			
Professional fees	2,000	1,664	336
Auto expense	1,500	1,218	282
Insurance	9,500	9,029	471
Maintenance	14,500	14,545	(45)
Miscellaneous	200	95	105
Office supplies	3,000	3,444	(444)
Pension commission	1,750	1,369	381
Postage	100	77	23
Taxes & licenses	100	79	21
Training	2,400	2,360	40
Travel	2,600	2,538	62
Utilities	2,500	2,015	485
Total expenditures	<u>40,150</u>	<u>38,433</u>	<u>1,717</u>
Excess of revenues over expenditures	1,850	6,643	4,793
Other financing uses:			
Transfers out	<u>(9,000)</u>	<u>(2,500)</u>	<u>6,500</u>
Excess (deficiency) of revenues over expenditures and other uses	(7,150)	4,143	11,293
Fund balances, beginning	<u>132,149</u>	<u>132,149</u>	<u>-</u>
Fund balances, ending	<u>\$ 124,999</u>	<u>\$ 136,292</u>	<u>\$ 11,293</u>

See accompanying notes and accountant's report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Financial Statements
December 31, 2003

(1) Summary of Significant Accounting Policies

A. Nature of Business

Allen Parish Fire Protection District No. 3 was created under the provisions of Louisiana Revised Statutes 40:1492-1501, for the purpose of providing fire protection for the citizens of District 3 of Allen Parish. The District is governed by a board of commissioners composed of five members appointed by the Allen Parish Police Jury.

The accompanying general purpose financial statements of the Allen Parish Fire Protection District No. 3 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

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

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Allen 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 the governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting device used to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The various funds and account groups are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories as follows:

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Financial Statements (Continued)
December 31, 2003

(1) Summary of Significant Accounting Policies (Continued)

C. Fund Accounting (Continued)

Governmental Fund Types -

General Fund -

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund -

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund -

The Capital Projects Fund is used to account for financial resources received and used for the acquisition, construction or improvement of capital facilities and equipment not reported in the other governmental funds.

Account Groups -

General Fixed Assets Account Group -

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes.

General Long-Term Debt Account Group -

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Financial Statements (Continued)
December 31, 2003

(1) Summary of Significant Accounting Policies (Continued)

D. Basis of Accounting (Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

E. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. The District does not have public domain or infrastructure outlays. The District does not capitalize interest costs incurred on fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical costs if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

F. Budget and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

Prior to December 15, the Treasurer submits to the Chairman and Board of Commissioners a proposed operating budget for the period commencing the following January 1.

A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Financial Statements (Continued)
December 31, 2003

(1) Summary of Significant Accounting Policies (Continued)

F. Budget and Budgetary Accounting (Continued)

A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

After the holding of the public hearing and the completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of resolution prior to the commencement of the fiscal year for which the budget is being adopted.

Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners.

All budgetary appropriations lapse at the end of each fiscal year.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Board of Commissioners.

G. Due To and Due From Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

H. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. 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.

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 equal the amount on deposit with the fiscal agent. At December 31, 2003 the District had \$138,337 in deposits (collected bank balances). Deposits of \$100,000 were secured from risk by federal deposit insurance and \$38,337 was secured by pledged securities.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Financial Statements (Continued)
December 31, 2003

(1) Summary of Significant Accounting Policies (Continued)

I. Total Columns on Statements

Total columns on the financial statements are captioned "memo only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Ad Valorem Taxes

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

For the year ended December 31, 2003, taxes of 23.24 mills were levied on property with taxable assessed valuations totaling \$4,067,480, and were dedicated as follows:

Maintenance	10.24 mills
Bond sinking	13.00 mills

Total taxes levied for 2003 were \$94,528. All taxes received by the tax collector between January and April 2004 was considered receivable at December 31, 2003. Taxes receivable at December 31, 2003 were \$90,723.

(3) Interfund Receivables and Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 126,758	\$ 117,115
Debt Service Fund	72,448	33,890
Capital Projects Fund	<u>78,557</u>	<u>126,758</u>
Totals	<u>\$ 277,763</u>	<u>\$ 277,763</u>

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Financial Statements (Continued)
December 31, 2003

(4) General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>	<u>Land</u>	<u>Totals</u>
Balance, January 31, 2003	\$ 214,246	\$ 375,489	\$ 2,650	\$ 592,385
Additions	-	7,398	-	7,398
Deletions	-	-	-	-
Balance, December 31, 2003	<u>\$ 214,246</u>	<u>\$ 382,887</u>	<u>\$ 2,650</u>	<u>\$ 599,783</u>

(5) General Long-Term Debt

A. Debt Outstanding

\$460,000 general obligation bonds dated April 1, 1998 due in annual installments of \$10,000 to \$45,000 through April 1, 2013; interest at 4.2% to 5.2% (this issue secured by levy and collection of ad valorem taxes)

\$ 355,000

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

	<u>2003</u>
Long-term debt payable at January 1	\$ 380,000
Additions	-
Deductions	<u>(25,000)</u>
Long-term debt payable at December 31	<u>\$ 355,000</u>

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Financial Statements (Continued)

(5) General Long-Term Debt (Continued)

B. Debt Service Requirements to Maturity

The annual requirements to amortize all debt outstanding at December 31, 2003 is as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 30,000	\$ 16,342	\$ 46,342
2005	30,000	15,083	45,083
2006	30,000	13,822	43,822
2007	30,000	12,413	42,413
2008	35,000	10,723	45,723
2009 - 2013	<u>200,000</u>	<u>5,806</u>	<u>205,806</u>
	<u>\$ 355,000</u>	<u>\$ 74,189</u>	<u>\$ 429,189</u>

(6) Risk Management

The District is exposed to various risks of loss related to torts; theft of damage to destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

(7) Reserved/Designated Fund Equity

Reservations or designations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet.



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2003

INDEPENDENT ACCOUNTANT'S 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 Governmental Audit Guide and enumerated below, which were agreed to by the management of Allen Parish Fire Protection District No. 3 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Allen Parish Fire Protection District No. 3's compliance with certain laws and regulations during the year ended December 31, 2003 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 and applicable standards of Government Auditing Standards. 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).

No expenditures were made during the year for materials and supplies exceeding \$15,000 or for public works exceeding \$100,000.

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.

Allen Parish Fire Protection District No. 3
Page 2

We obtained verification from management of any outside business interests. The District has no paid employees.

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

The District has no paid employees. They have volunteers.

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.

The District has no employees.

Budgeting

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

Management provided us with a copy of the 2003 budget. There was an amendment to the budget during the year.

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

We traced the adoption of the budget to the minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the budget to actual revenues and expenditures. Actual revenues did not fail to meet the budgeted revenues by 5% or more and actual expenditures did not exceed budgeted amounts by 5% or more.

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.

Allen Parish Fire Protection District No. 3
Page 3

Inspection of documentation supporting each of the six selected disbursements indicated proper approval from the board.

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).

Agendas for meetings were properly posted as required by the open meetings law.

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.

The District has no employees.

Allen Parish Fire Protection District No. 3's prior year financial statements were compiled and did not include any comments on the above attestation procedures.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
June 30, 2004

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Correction Action Plan
Year Ended December 31, 2003

<u>Ref. NO.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corretive Action Taken</u>	<u>Corrective Action Planned</u>	<u>Contact Person</u>	<u>Anticipated Date of Completion</u>
CURRENT YEAR (12/31/03)--						
<u>Internal Control:</u> 03-1(IC)	Unknown	Due to small number of volunteers, the District did not have adequate segregation of functions within the accounting system.	N/A	No response is considered necessary.	Charles Earl Chariman	N/A
PRIOR YEAR (12/31/02) --						
<u>Internal Control:</u> 02-1(IC)	Unknown	Same as item 03-1 (IC) above.				

LOUISIANA ATTESTATION QUESTIONNAIRE

December 31, 2003

John S. Dowling & Company
P.O. Box 1549
4766 I-49 North Service Road
Opelousas, LA 70571-1549

In connection with your compilation of our financial statements as of June 30, 2003 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 (November 6, 1998).

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	_____	Date
_____	Treasurer	_____	Date
	President	12-31-03	Date