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

Financial Report

For the Year Ended June 30, 2004

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 11-24-04

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, 2004

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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, 2004, 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 October 11, 2004, on the results of our agreed-upon procedures.

Minden, Louisiana
October 11, 2004

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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, 2004, 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, 2004, no expenditures for equipment exceeding \$15,000 were noted. 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, 2004, 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 for the year ended June 30, 2004.

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

Management attached copies of budgets and amended budgets for the year ended June 30, 2004 to the minutes of the July 2003, December 2003, and February 2004 meetings.

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. Actual revenues were less than budgeted amounts by 19.14%. Actual expenditures were less than budgeted amounts by 17.37%. The special revenue fund is exempt from making amendments under LSA-RS:39:1311(B) which states that amendments are not required for a special revenue fund with anticipated expenditures that do not exceed two hundred fifty thousand dollars.

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 each 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.

(c) determine whether payments received approval from proper authorities

Inspection of documentation supporting all but one of the six selected disbursements indicated approval from the treasurer and the chairman of the Board of Commissioners. In addition, all but one of the disbursements were traced to the District's minute book where they were approved by the full commission. The disbursement that we were unable to determine the approval for was a disbursement that is made and approved on a regular basis for utilities.

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 minutes 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, 2004. 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.

Minden, Louisiana
October 11, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
_____ (Date Transmitted)

_____ (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.

<u>Rebecca Rivera</u>	Secretary	<u>June 25, 2014</u>	Date
<u>" "</u>	Treasurer	<u>June 25, 2014</u>	Date
<u>Jimmy P. Bell</u>	President	<u>June 25, 2014</u>	Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.

COMPONENT UNIT FINANCIAL STATEMENTS

WEBSTER PARISH FIRE PROTECTION DISTRICT #3
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 2004

	Governmental	Account		Totals
	Fund Type	Groups		(Memorandum Only)
	Special Revenue	General Fixed Assets	General Long-term Debt	
ASSETS				
Cash and cash equivalents	\$106,158	-	-	106,158
Deposits	65	-	-	65
Vehicles	-	160,700	-	160,700
Equipment and suits	-	72,558	-	72,558
Buildings and land	-	123,177	-	123,177
Radios, pagers, etc.	-	55,026	-	55,026
Total assets	<u>\$106,223</u>	<u>411,461</u>	<u>-</u>	<u>517,684</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Total liabilities	-	-	-	-
Fund balance				
Unreserved	106,223	-	-	106,223
Investment in fixed assets	-	411,461	-	411,461
Total fund balance	<u>106,223</u>	<u>411,461</u>	<u>-</u>	<u>517,684</u>
Total liabilities and fund balance	<u>\$106,223</u>	<u>411,461</u>	<u>-</u>	<u>517,684</u>

See accompanying notes and accountants report.

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, 2004 and 2003

	<u>2004</u>	<u>2003</u>
Revenues:		
Ad valorem taxes	\$ 53,082	\$ 41,978
Interest earned	609	859
Other receipts	<u>9,051</u>	<u>9,168</u>
Total revenues	<u>62,742</u>	<u>52,005</u>
Expenditures:		
Medical supplies and small tools	3,147	2,659
Insurance	7,147	5,871
Buildings and grounds	139	1,238
Professional fees	1,100	1,771
Vehicle repairs and maintenance	4,766	1,151
Radio expense	258	966
Fuel	2,006	1,691
Utilities	1,259	2,080
Telephone	674	1,104
Education	375	706
Volunteer Firefighter Reimbursement	2,001	1,921
Other	3,370	1,971
Office expense	1,586	597
Capital outlay - fire fighting equipment	1,769	1,218
Capital outlay - building and improvements	-	9,863
Capital outlay - radio equipment	<u>2,233</u>	<u>-</u>
Total expenditures	<u>31,830</u>	<u>34,807</u>
(Deficit) of revenues over expenditures	30,912	17,198
Fund balance beginning of year	<u>75,311</u>	<u>58,113</u>
Fund balance end of year	<u>\$106,223</u>	<u>75,311</u>

See accompanying notes and accountants report.

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, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Ad valorem taxes	\$ 63,304	53,082	(10,222)
Interest earned	1,200	609	(591)
Other receipts	13,086	9,051	(4,035)
Total revenues	<u>77,590</u>	<u>62,742</u>	<u>(14,848)</u>
Expenditures:			
Miscellaneous supplies	3,500	3,147	353
Insurance	6,500	7,147	(647)
Buildings and grounds	-	139	(139)
Professional fees	1,100	1,100	-
Vehicle repairs and maintenance	3,000	4,766	(1,766)
Radio expense	1,200	258	942
Fuel	2,000	2,006	(6)
Utilities	2,500	1,259	1,241
Telephone	720	674	46
Election Expense	5,000	-	5,000
Volunteer Firefighter Reimbursement	2,000	2,001	(1)
Education	1,500	375	1,125
Other	2,000	3,370	(1,370)
Office	2,500	1,586	914
Capital outlay - fire fighting equipment	2,000	1,769	231
Capital outlay - radio equipment	2,000	2,233	(233)
Capital outlay - building	1,000	-	1,000
Total expenditures	<u>38,520</u>	<u>31,830</u>	<u>6,690</u>
Excess (deficit) of revenues over expenditures	39,070	30,912	(8,158)
Fund balance beginning of year	<u>75,311</u>	<u>75,311</u>	<u>-</u>
Fund balance end of year	<u>\$114,381</u>	<u>106,223</u>	<u>(8,158)</u>

See accompanying notes and accountants report.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 2003

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, 2003

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 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, 2003

2. Ad Valorem Taxes

The District has a levy of 15.06 mil ad valorem tax as of June 30, 2003 which consists of a maintenance millage of 15.06 mils. 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

		Land &			Radios
	Total	Buildings	Vehicles	Equipment	Pagers
Balance 7-1-03	\$ 407,459	123,177	160,700	70,789	52,793
Additions	4,002	-	-	1,769	2,233
Deletions	_____	_____	_____	_____	_____
Balance 6-30-04	\$ <u>411,461</u>	<u>123,177</u>	<u>160,700</u>	<u>72,558</u>	<u>55,026</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, 2004, the district had cash and cash equivalents (book balances) totaling \$ 106,158. 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, 2004 the District has \$ 106,158 in deposits (bank balances). These deposits are secured from risk by \$ 106,158 of federal deposit insurance.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

NOTES TO FINANCIAL STATEMENTS

June 30, 2003

	<u>Cash in Bank</u>
	<u>Checking</u>
Maintenance Funds	\$ 53,740
Bond Payoff Fund	2,418
Certificates of Deposit	<u>50,000</u>
Totals	\$ <u>106,158</u>

SUPPLEMENTAL INFORMATION SCHEDULES

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Schedule of Compensation Paid Board Members
For the Year Ended June 30, 2004

The following serve on the Board of Commissioners without compensation:

Dannie Harris	Chairman - Until November 2003
Jimmy Bell	Chairman – After November 2003
Rebecca Rivera	Secretary/Treasurer
Bob Chandler	Commissioner
Stan Brown	Commissioner
Jimmie French	Commissioner

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Summary of Prior Year Findings
As of and for the Year Ended June 30, 2004

Agreed Upon Procedures Attestation/Compilation

Compliance with Laws, Regulations, Contracts, and Grants

2003-1 – LSA-RS42:1112 Participation in certain transactions involving the governmental entity.

This revised statute prohibits the governmental entity from transactions involving the board members or any of their immediate family members.

The Board has reviewed the definition of immediate family members in LSA-RS42:1102 and the requirements as stated in LSA-RS42:1111-1123 and has taken steps to ensure the district is in compliance with applicable state laws.

WEBSTER PARISH FIRE PROTECTION DISTRICT #3

Current Year Findings and Recommendations
As of and For the Year Ended June 30, 2004

Agreed Upon Procedures Attestation/Compilation

No findings or recommendations for fiscal year June 30, 2004