

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
DOYLINE, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

JUNE 30, 2018

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3**  
**WEBSTER PARISH POLICE JURY**  
Doyline, Louisiana

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June 30, 2018

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**Accountants' Compilation Report**

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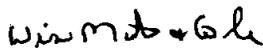
To the Members of the Board of Commissioners  
Webster Parish Fire Protection District No. 3,  
Component Unit of Webster Parish Police Jury  
Doyline, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Webster Parish Fire Protection District No. 3, as of and for the year ended June 30, 2018, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Service Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have compiled the supplementary information from information that is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplemental information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The Schedule of Per Diem Paid to Board Members, Schedule of Compensation, Benefits and Other Payments to Agency Head or Executive Officer, Summary Schedule of Prior Year Findings, and Corrective Action Plan for Current Year Findings are presented for purposes of additional analysis and are not a required part of the financial statements. The information is the representation of management. The information was subject to my compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.



Wise, Martin & Cole  
December 20, 2018

## **BASIC FINANCIAL STATEMENTS**

WEBSTER FIRE PROTECTION DISTRICT #3  
DOYLINE, LOUISIANA

Statement of Net Position  
June 30, 2018

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 421,671
Deposits	65
Receivables	1,315
Capital assets, net	<u>592,167</u>
Total assets	<u><u>\$ 1,015,218</u></u>
<b>LIABILITIES</b>	
Accounts, salaries, and other payables	<u>\$ 3,036</u>
Total liabilities	<u><u>\$ 3,036</u></u>
<b>DEFERRED INFLOW OF RESOURCES</b>	
Deferred fire insurance rebate revenue	<u>\$ 11,292</u>
Total deferred inflows of resources	<u><u>\$ 11,292</u></u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	\$ 592,167
Unrestricted	<u>408,723</u>
Total net position	<u><u>\$ 1,000,890</u></u>

See accompanying notes and independent accountants' compilation report

WEBSTER FIRE PROTECTION DISTRICT #3  
DOYLINE, LOUISIANA

Statement of Activities  
For the year ended June 30, 2018

	Net <u>(Expenses)</u>
<b>Governmental activities:</b>	
Public safety - fire protection expenses	\$ (135,083)
Depreciation	<u>(67,203)</u>
Total Governmental Activities	<u>(202,286)</u>
 General revenues:	
Advalorem taxes	150,573
Interest	220
Miscellaneous	<u>17,242</u>
Total general revenues	<u>168,035</u>
 Change in net position	 (34,251)
 Net position - beginning, as originally stated	 1,025,378
Prior period adjustment	<u>9,763</u>
Net position - beginning, restated	<u>1,035,141</u>
 Net position - ending	 <u>\$ 1,000,890</u>

See accompanying notes and independent accountants' compilation report

WEBSTER FIRE PROTECTION DISTRICT #3  
DOYLINE, LOUISIANA

Balance Sheet - Governmental Fund  
June 30, 2018

	<u>Special Revenue Fund</u>
<b>ASSETS</b>	
Cash	\$ 421,671
Receivables	1,315
Deposits	<u>65</u>
Total assets	<u>\$ 423,051</u>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY</b>	
Liabilities:	
Accounts payable	\$ 3,036
Total liabilities	<u>\$ 3,036</u>
 Deferred Inflow of Resources:	
Deferred Inflows from 2% insurance Fire Int.	<u>\$ 12,607</u>
Total deferred inflows of resources	<u>\$ 12,607</u>
 Fund equity:	
Unassigned	<u>\$ 407,408</u>
Total fund equity	<u>\$ 407,408</u>
 Total liabilities, deferred inflows of resources, and fund equity	 <u>\$ 423,051</u>

See accompanying notes and independent accountants' compilation report

WEBSTER FIRE PROTECTION DISTRICT #3  
DOYLINE, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Position

June 30, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 407,408
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund	592,167
Revenues not collected in the current period, and therefore, are not reported in governmental funds	<u>1,315</u>
Net Position of Governmental Activities (Statement A)	<u><u>\$ 1,000,890</u></u>

See accompanying notes and independent accountants' compilation report

WEBSTER FIRE PROTECTION DISTRICT #3  
DOYLINE, LOUISIANA

Governmental Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the year ended June 30, 2018

	Special Revenue Fund
<b>REVENUES</b>	
Ad valorem taxes	\$ 149,258
Interest	220
Miscellaneous	17,242
Total revenues	166,720
 <b>EXPENDITURES</b>	
Current - public safety:	
Utilities	6,141
Insurance	17,315
Office Expense	8,254
Miscellaneous(Medical, Election, and Miscellaneous)	4,077
Legal & Accounting	1,300
Radio Expense	13,548
Reimbursed Expenses	14,342
Repairs & Maintenance	77,512
Buildings & Grounds	15,128
Fuel	7,257
Telephone Expense	1,238
Tools & Supplies	61,874
Training	2,266
Pension Fund Expense	5,486
Capital Outlay	21,811
Total expenditures	257,549
 Excess (deficiency) of revenues over expenditures	 (90,829)
 Fund balances at beginning of year, as originally stated	 488,474
Prior Period Adjustment	9,763
Fund balances at beginning of year, restated	498,237
 Fund balances at end of year	 \$ 407,408

See accompanying notes and independent accountants' compilation report

WEBSTER FIRE PROTECTION DISTRICT #3  
DOYLINE, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund to the  
Statement of Activities

For the Year Ended June 30, 2018

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ (90,829)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	55,263
Revenues in the Statement of Activities that do not provide current resources are not reported as revenues in the funds	<u>1,315</u>
Change in Net Position of Governmental Activities (Statement B)	<u><u>\$ (34,251)</u></u>

See accompanying notes and independent accountants' compilation report

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

Notes to the Financial Statements  
June 30, 2018

**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.

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units should be included within the reporting entity. Under the provisions of this statement, the District is considered a component unit of the Webster Parish Police Jury. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

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 that financial reporting entity.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION**

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (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. This is the third year the District has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34. This new standard provides for significant changes in terminology, recognition of contributions in the Statement of Revenues, Expenses and Changes in Net Assets, inclusion of a budgetary comparison as supplementary information and other changes.

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Webster Parish Fire Protection District No. 3 (District). For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
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Notes to the Financial Statements  
June 30, 2018

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (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. The District has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34. This new standard provides for significant changes in terminology, recognition of contributions in the Statement of Revenues, Expenses and Changes in Net Assets, inclusion of a management discussion and analysis as supplementary information and other changes.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected to be paid out of revenues recognized during the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

Notes to the Financial Statements  
June 30, 2018

special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The District reports the following major governmental fund:

The Special Revenue Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**C. CASH AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, and money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**D. DEFERRED INFLOWS OF RESOURCES**

In addition to liabilities, the Statement of Net Position or Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenues) until that time.

In the governmental fund, the District reports deferred inflows of resources from unavailable revenues. Unavailable revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the deferred inflow of resources for unavailable revenue is removed from the fund financial statements and the revenue is recognized.

The insurance rebate is received once a year normally in July each year. The refund was received for the fiscal year 2018-2019 in June 2018 instead of July 2018. The amount of \$11,292 will be deferred inflow for the fiscal year end 6/30/18. The tax receivable was not collected within 30 days of 6/30/18, the amount of \$1,315 will be shown as deferred inflow for the year end 6/30/18.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
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Notes to the Financial Statements  
June 30, 2018

**E. CAPITAL ASSETS**

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	40 years
Machinery and equipment	10 years
Vehicles	5-15 years

**F. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. BUDGETS**

The district uses the following budget practices:

- A. The District prepares a proposed budget and submits it to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
- B. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection (if required). At the same time, a public hearing is called.

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 WEBSTER PARISH POLICE JURY  
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Notes to the Financial Statements  
 June 30, 2018

- C. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
- D. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board of Commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
- E. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the board of commissioners.
- F. Budgetary appropriations lapse at the end of the fiscal year.
- G. The budget for the general fund was adopted on a basis consistent with generally accepted accounting principles (GAAP).

**3. AD VALOREM TAXES**

The District has a levy of 15.46 mill ad valorem tax as of June 30, 2018, which consists of a maintenance millage of 15.46 mills. The maintenance millage is for 15 years beginning with tax year 2013. 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.

**4. CAPITAL ASSETS**

	<u>Total</u>	<u>Land &amp; Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Radios &amp; Pagers</u>
Balance 7-1-17	\$ 1,306,421	166,600	657,950	410,471	71,400
Additions	122,465	-	74,272	37,540	10,653
Deletions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cost 6-30-18	\$ 1,428,886	166,600	732,222	448,011	82,053
Accumulated Depreciation	<u>(836,719)</u>	<u>(91,357)</u>	<u>(404,016)</u>	<u>(273,420)</u>	<u>(67,926)</u>
Balance, net 6-30-18	<u>\$ 592,167</u>	<u>\$ 75,243</u>	<u>\$ 328,206</u>	<u>\$ 174,591</u>	<u>\$ 14,127</u>

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

Notes to the Financial Statements  
June 30, 2018

**5. CASH AND CASH EQUIVALENTS**

At June 30, 2018, the district had cash and cash equivalents (book balances) totaling \$421,671. 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, 2018, the District had \$ 421,671 in deposits (bank balances). The deposits are secured by risk by \$250,000 of federal deposit insurance and \$171,671 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

**6. ACCOUNTING AND REPORTING FOR PENSIONS**

Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 establishes standards of accounting and financial reporting for defined benefit pensions and defined contribution pensions provided to employees of state and local governmental employers through pension plans that are administered through trusts or equivalent arrangements. This Statement establishes standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. For the year ended June 30, 2018, the District was not subject to GASB 68 since it had no employees.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

Notes to the Financial Statements  
June 30, 2018

**7. PRIOR PERIOD ADJUSTMENTS**

The District restated its fund balance reported on Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual in the current fiscal year to correct for an outstanding check that was voided in prior year after the 6/30/17 compilation report was issued.

Special Revenue Fund (Modified Accrual Basis):	
Fund balance, as originally stated	\$488,474
Prior period adjustment to correct prior year voided checks	<u>9,763</u>
Net position, as restated	<u>\$ 498,237</u>

**7. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through December 20, 2018. This date represents the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTAL INFORMATION**

WEBSTER FIRE PROTECTION DISTRICT #3  
DOYLINE, LOUISIANA

Governmental Fund Type - Special Revenue Fund  
Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (GAAP Basis) and Actual  
For the Year Ended June 30, 2018

	Budget Amounts		Actual GAAP Basis	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES</b>				
Ad valorem taxes	\$ 151,319	151,319	149,258	(2,061)
Interest	-	-	220	220
Intergovernmental -				
2% Fire Insurance Rebate	11,651	11,651	12,395	744
Other	-	-	4,847	4,847
Total revenues	<u>162,970</u>	<u>162,970</u>	<u>166,720</u>	<u>3,750</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Utilities	7,000	7,000	6,141	859
Insurance	20,000	20,000	17,315	2,685
Office Expense	8,500	8,500	8,254	246
Miscellaneous(Medical, Election, and Miscellaneous)	3,300	3,300	4,077	(777)
Legal & Accounting	1,300	1,300	1,300	-
Radio Expense	6,000	6,000	13,548	(7,548)
Reimbursed Expenses	4,500	4,500	14,342	(9,842)
Repairs & Maintenance	70,000	70,000	77,512	(7,512)
Buildings & Grounds	36,000	36,000	15,128	20,872
Fuel	6,000	6,000	7,257	(1,257)
Telephone Expense	1,500	1,500	1,238	262
Tools & Supplies	15,000	15,000	61,874	(46,874)
Training / Education	2,000	2,000	2,266	(266)
Pension Fund Expense	-	-	5,486	(5,486)
Capital outlay	148,000	148,000	21,811	126,189
	<u>329,100</u>	<u>329,100</u>	<u>257,549</u>	<u>71,551</u>
Excess (deficiency) of revenues over expenditures	<u>(166,130)</u>	<u>(166,130)</u>	<u>(90,829)</u>	<u>75,301</u>
Fund balance at beginning of year, as originally stated	488,474	488,474	488,474	-
Prior period adjustment	9,763	9,763	9,763	-
Fund balance at beginning of year, as originally stated	<u>498,237</u>	<u>498,237</u>	<u>498,237</u>	-
Fund balance at end of year	<u>332,107</u>	<u>332,107</u>	<u>407,408</u>	<u>75,301</u>

See independent accountants' compilation report

**SUPPLEMENTAL INFORMATION SCHEDULES**

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3**  
**WEBSTER PARISH POLICE JURY**  
Doyline, Louisiana

Schedule of Per Diem Paid to Board Members  
For the Year Ended June 30, 2018

Webster Parish Fire Protection District No. 3 has a voluntary board; therefore, no per diem amounts were paid during this period.

		<u>Per Diem</u>
Clyde Carter	Chairman	\$ 0
Gloria Bellard	Secretary/Treasurer	0
James Calhoun	Commissioner	0
Kevin Lewis	Commissioner	0
Charles Holcomb	Commissioner	0
James Everett Watson	Commissioner	0
		<u>0</u>
		<u>\$ 0</u>

See independent accountants' compilation report.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3  
WEBSTER PARISH POLICE JURY  
Doyline, Louisiana

Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2018

Agency Head Name: Chairman - Clyde Carter

Compensation	-
Reimbursements	<u>-</u>
<b>Total</b>	<u><u>-</u></u>

See accountants' compilation report

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3**  
**WEBSTER PARISH POLICE JURY**  
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Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2018

There were no findings for the year ended June 30, 2017.

See independent accountants' compilation report.

**WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 3**  
**WEBSTER PARISH POLICE JURY**  
Doyline, Louisiana

Corrective Action Plan for Current Year Findings  
For the Year Ended June 30, 2018

There were no findings for the year ended June 30, 2018.

See independent accountants' compilation report.