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GRAND PARISH FIRE PROTECTION DISTRICT #8
POLLOCK, LOUISIANA

COMPILATION OF FINANCIAL STATEMENTS
DECEMBER 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 JUL 29 1988

6-29
ROY E. BERNARD, JR.
CERTIFIED PUBLIC ACCOUNTANT
1101-A BOLTON AVENUE
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CONTENTS

	PAGE
Accountant's Compilation Letter	1
General Purpose Financial Statements (Combined Statements - Overview)	
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures And Changes in Fund Balances - All Governmental Fund Types	3
Combined Statement of Revenues, Expenditures And Changes in Fund Balances - Budget (GAAP Basis) and Actual - General Fund Types	4
Notes to Financial Statements	5-10
Financial Statements of Individual Fund and Account Group	
General Fund	
Comparative Balance Sheet	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	12
Statement of Expenditures Compared to Budget (GAAP Basis)	13
General Fixed Assets Account Group	
Comparative Statement of General Fixed Assets	14
Statement of Changes in General Fixed Assets	15
Accountant's Attestation Letter	18-19
Louisiana Attestation Questionnaire	20-21

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ACCOUNTANT'S COMPILATION LETTER

Board of Commissioners
Grant Parish Fire Protection District #5
Pellouche, Louisiana

Gentlemen:

I have compiled the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of the Grant Parish Fire Protection District #5, Pellouche, Louisiana, as of December 31, 1997 and 1996, and for the years then ended, as listed in the table of contents, 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 the board of commissioners of Grant Parish Fire Protection District #5. I have not audited or reviewed the accompanying general purpose financial statements and the combining and individual fund and account group financial statements and, accordingly, do not express an opinion or any other form of assurance on them.


Certified Public Accountant

June 28, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Grant Parish Fire Protection District #5
Folkeak, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1993

	Governmental Fund Type	Account Group
	General Fund	General Fixed Assets
Assets and Other Debits		
Cash	\$ 3,881	\$ 0
Investment - Savings	7,319	0
Investment - Certificate of Deposit	39,607	0
Accounts Receivable, Net	112,815	0
Buildings	0	79,840
Vehicles	0	207,443
Equipment	0	174,895
	-----	-----
Total Assets and Other Debits	\$ 153,722	\$ 458,378
	-----	-----
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	\$ 735	\$ 0
Accrued Payroll Taxes Payable	455	0
Other Current Liabilities	0	0
	-----	-----
Total Liabilities	3,190	0
Fund Balance		
Investment in General Fixed Assets	0	458,378
Fund Balances		
Reserved - A&D	380	0
Reserved - Truck Replacement	46,787	0
	-----	-----
Total Reserved	47,167	458,378
Unreserved:		
Undesignated	105,475	0
	-----	-----
Total Fund Balance	152,532	0
	-----	-----
Total Liabilities and Fund Balance	\$ 153,722	\$ 458,378
	-----	-----

See Accountant's Compilation

The accompanying notes are an

Totals
(Memorandum only)

1997	1996
-----	-----
\$ 3,881	\$ 1,898
7,339	28,722
30,887	48,883
112,915	104,983
75,840	68,895
307,443	164,758
178,988	183,288
-----	-----
\$ 612,000	\$ 572,546
-----	-----
\$ 735	\$ 1,043
453	417
8	0
-----	-----
1,196	1,460
458,378	386,788
380	308
48,357	42,232
-----	-----
47,857	42,531
108,475	131,884
-----	-----
618,810	571,987
-----	-----
\$ 612,000	\$ 572,546
-----	-----

Letter Attached.

integral part of this statement.

Grant Parish Fire Protection District #5
 Police, Louisiana

Consolidated Statement of Revenues, Expenditures and Changes in
 Fund Balances - All Governmental Fund Types
 For the Year Ended December 31, 1997

	Governmental Fund Type	
	General Fund	
	1997	1996
Revenues		
Donations	\$ 12,828	\$ 10,433
Ad Valorem Taxes	89,812	90,584
Ad Valorem Revenue Sharing	11,933	11,787
State Forestry Grant	488	517
Interest	2,982	3,288
SA Insurance Rebates	6,535	4,432
Start & Heart Program	3,170	0
Miscellaneous	2,289	2,960
	139,534	125,810
Expenditures		
Current		
General Government	23,268	18,463
Public Safety - Fire Department	66,883	68,859
Capital Outlays	78,319	58,878
	168,470	146,200
Excess of Revenues Over (Under) Expenditures	(28,936)	\$ 4,412
Fund Balance, Beginning	174,338	184,928
Fund Balance, Ending	\$ 145,402	\$ 174,338

See Assistant's Compilation Letter Attached.

The accompanying notes are an integral part of this statement.

Grant Parish Fire Protection District #5
Follock, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund
Balances - Budget (GAAP Basis) and Actual - General Fund Types
For the Year Ended December 31, 1997

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Donations	\$ 12,800	\$ 12,025	\$ 775
Ad Valorem Taxes	88,500	89,812	13,312
Ad Valorem Revenue Sharing	11,300	11,833	533
State Forestry Grant	0	488	488
Interest	2,500	2,982	482
24 Insurance Rebates	8,400	6,525	185
Start A Heart Program	0	3,110	3,110
Miscellaneous	0	2,269	2,269
Total Revenues	118,700	130,534	19,834
Expenditures			
Current			
General Government	17,000	23,368	(6,368)
Public Safety - Fire Dept.	88,000	84,853	(11,853)
Capital Outlays	32,000	78,219	(46,219)
Total Expenditures	135,780	186,440	(50,660)
Excess of Revenues Over (Under) Expenditures	(17,080)	(23,806)	(14,806)
Other Financing Sources (Uses)			
Appropriation Prior Revenue	20,000	0	20,000
Fund Balance, Beginning	0	154,338	0
Fund Balance, Ending	\$ 12,920	\$ 130,532	\$ 17,612

See Accountant's Compilation Letter Attached.

The accompanying notes are an integral part of this statement.

Grant Parish Fire Protection District #5
Pollock, Louisiana

Notes to Financial Statements
December 31, 1993

NOTE A. Summary of Accounting Policies

Grant Parish Fire Protection District #5, Pollock, Louisiana, operates under a board of commissioners form of government and provides fire protection to the residents of Grant Parish, District #5.

The accounting and reporting policies of Grant Parish Fire Protection District #5, conform to generally accepted accounting principles as applicable to local governmental units. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517B and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the Industry Audit Guide, "Audits of State and Local Governmental Units."

The following is a summary of the more significant policies:

A. The Reporting Entity

The Grant Parish Fire Protection District #5, Pollock, Louisiana, for financial purposes includes all of the funds and account groups relevant to its operations.

Ownership responsibility on the part of the Grant Parish Fire Protection District #5, was determined on the basis of the ability to create a component unit, the ability to appoint management or the governing board, and the scope of public service provided by the component unit. The financial statements presented herein do not include agencies which have been formed under applicable state laws and are separate and distinct units of government apart from the Grant Parish Fire Protection District #5, Pollock, Louisiana.

B. Fund Accounting

The accounts of the district are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund

(Continued)

Grant Parish Fire Protection District #5
Bollinger, Louisiana

Notes to Financial Statements
December 31, 1997
(Continued)

- B. Fund Accounting (Continued)
Balance, revenues and expenditures, or expenses, are appropriated. The following funds and groups of accounts are used by Grant Parish Fire Protection District #5.

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.

- C. General Fixed Assets

Account Group

General Fixed Assets -

The general fixed assets account group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

- D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and

(Continued)

Grant Parish Fire Protection District #8
Pollock, Louisiana

Notes to financial statements

December 31, 1997

(Continued)

D. Basis of Accounting (continued)

and available). "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period. The Grant Parish Fire Protection District #8, considers property taxes as available if they are collected within 90 days after year end. A one year availability period is used for revenue recognition for all other governmental fund revenue. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

E. Budgets

The district follows the following procedures in establishing the budgets which reflect in the financial statements:

1. The chairman of the board prepares the budget for the ensuing year and presents same to the board of commissioners at the regular monthly meeting.
2. After completion of all action necessary to finalize the budget, the budget is adopted through passage of a motion.
3. All budgetary appropriations lapse at the end of the calendar year.

F. Investments

Investments of the district are recorded at cost.

G. Bad debts

Uncollectible amounts due for ad valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the receivable.

(Continued)

Great Parish Fire Protection District #5
Pollock, Louisiana

Notes to Financial Statements
December 31, 1987
(Continued)

H. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

I. Property, Plant & Equipment - General Fixed Asset Account Group

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets group of accounts, rather than in governmental funds. No depreciation has been provided on such assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated fair value on the date donated. Repairs and maintenance are recorded as expenditures; renewals and betterments are capitalized.

J. Total Column on Combined Statements - Overview

Total column on the combined statements - overview is captioned memorandum only to indicate that it is presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position 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.

Note 8. Cash and Investments

At year end, the carrying amount of the District's bank accounts were \$18,108 and the bank balance was \$13,021. These deposits were secured by FDIC insurance.

(Continued)

Grant Parish Fire Protection District #5
Follock, Louisiana

Notes to Financial Statements
December 31, 1997
(Continued)

Note D. Cash and Investments (Continued)

The District has a Certificate of Deposit with a carry-
ing amount of \$30,000, bearing 4.00% interest and is due
in March of 1998.

Note E. Property Taxes

The Grant Parish Sheriff's Department as ex-officio tax
collector and collects property tax on behalf of the
district on the assessed values of property within the
district. The taxes attach as an enforceable lien on
property as of January 1 each year. For the year ended
December 31, 1997, taxes of 11.20 mills were levied on
property with assessed valuation totaling \$9,816,388 and
were dedicated as follows:

	Mills
General operations, maintenance and capital outlay	11.20

Total taxes levied were \$100,982. Taxes yet to be re-
mitted by the Grant Parish Sheriff at December 31, 1997,
were \$100,982.

Note F. Board Compensation and Per Diem

Compensation and/or per diem paid to board members dur-
ing the year ended December 31, 1997 is as follows:

Treasurer - Laurie Mackman \$4,200

Note G. Lease Commitments

At December 31, 1997, the district had no material lease
commitments.

Note H. Pension Plan

The district has no pension plan for its employees.

Note I. Compensated Absences

The fire district does not allow compensated absences.

(Continued)

Grant Parish Fire Protection District #9
 Pollock, Louisiana

Notes to Financial Statements
 December 31, 1997
 (Continued)

Note 8. Litigation

The Grant Parish Fire Protection District #9, had no claims pending against it at December 31, 1997.

Note 9. Changes in General Fixed Assets

	<u>Buildg.</u>	<u>Vehicles</u>	<u>Equip.</u>	<u>Total</u>
General fixed assets, beginning of year	\$89,000	\$142,000	\$147,211	\$378,211
additions:	6,143	41,604	10,700	58,447
deletions:	0	(1,000)	0	0
	<u>—————</u>	<u>—————</u>	<u>—————</u>	<u>—————</u>
General fixed assets, ending of year	\$95,143	\$182,604	\$157,911	\$435,658

**Financial Statements
of Individual Funds
and Account Group**

General Fund

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Grant Parish Fire Protection District #5
 Pollock, Louisiana

General Fund

Comparative Balance Sheet
 December 31, 1997 and 1998

Assets	1997	1998
Assets		
Cash	\$ 2,093	\$ 1,400
Investment - Savings	3,318	23,723
Certificate of Deposit	38,600	49,807
Accounts Receivable, Net	112,916	104,953
	-----	-----
Total Assets	\$153,927	\$179,883
	-----	-----
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	\$ 733	\$ 1,842
Accrued Payroll Taxes Payable	455	417
	-----	-----
Total Liabilities	1,188	1,459
Fund Balance		
Reserved - AED	300	300
Reserved - Truck Replacement	46,757	42,322
	-----	-----
Total Reserved	47,057	42,622
Unreserved - Undesignated	102,473	121,804
	-----	-----
Total Fund Balance	149,530	174,426
	-----	-----
Total Liabilities and Fund Balance	\$153,718	\$179,797
	-----	-----

See Accountant's Compilation Letter Attached.

The accompanying notes are an integral part of this statement.

Grant Parish Fire Protection District #9
 Pollock, Louisiana

General Fund

Statement of Revenues, Expenditures and Changes in
 Fund Balance - Budget (GAAP Basis) and Actual
 Year Ended December 31, 1997

With Comparative Actual Amounts for the Year Ended December 31, 1996

1997

	Budget	Actual	Variance Favorable (Unfavor.)	1996 Actual
Revenues				
Donations	\$ 12,000	\$ 12,424	\$ 424	\$ 18,422
Ad Valorem Taxes	80,500	89,812	12,412	88,508
Ad Valorem Revenue Sharing	11,380	11,933	653	11,797
State Forestry Grant	0	488	488	571
Interest on Savings	3,480	2,862	(618)	3,108
7% Insurance Rebates	0,000	0,536	536	0,422
Start & Heat Program	0	3,370	3,370	0
Miscellaneous	0	2,269	2,269	2,860
Total Revenues	118,700	138,534	19,834	125,810
Expenditures				
Current				
General Government	17,000	22,268	(5,268)	15,372
Public Safety - Fire Dept.	55,000	88,853	(31,853)	61,150
Capital Outlays	52,000	70,219	(18,219)	38,876
Total Expenditures	124,000	161,340	(34,840)	118,398
Excess of Revenues Over (Under) Expenditures	(7,000)	(21,806)	(14,806)	8,412
Other Financing Sources (Uses)				
Appropriation Prior Revenues	20,000	0	20,000	0
Total Other Financing Sources (Uses)	20,000	0	20,000	0
Excess of Revenues and Other Sources Over (Under) Expendi- tures and Other (Uses)	13,000	(21,806)	5,194	9,412
Fund Balance, Beginning	0	174,338	0	164,928
Fund Balance, Ending	\$ 13,000	\$152,532	\$ 5,194	\$174,338

See Accountant's Compilation Letter Attached.

The accompanying notes are an integral part of this statement.

Grant Parish Fire Protection District #5
Pollock, Louisiana

General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended December 31, 1997 with Comparative Actual
Amounts for Year Ended December 31, 1996

	1997		Variance Favorab. (Unfav.)	1996 ACTUAL
	Budget	Actual		
General Government				
Utilities	\$ 3,500	\$ 3,310	\$ 190	\$ 3,333
Telephones	1,100	872	228	1,089
Office Supplies	2,800	2,804	(404)	3,437
Administrative Costs	3,500	3,420	80	3,349
Advertising	1,800	7,782	(5,982)	1,524
Bookkeeping and Audit	4,800	5,400	600	3,750
Total General Government	\$ 17,900	\$ 23,268	\$ (5,368)	\$ 16,932
Public Safety - Fire Department				
Salaries	\$ 29,400	\$ 29,424	\$ (24)	\$ 24,325
Payroll Taxes	2,000	2,863	137	2,281
Materials and Supplies	1,000	2,547	(1,547)	564
Insurance	18,000	8,319	1,681	9,365
Workman's Comp. Insurance	3,000	3,121	(121)	3,938
Repairs and Maintenance	18,000	23,588	(11,988)	14,253
Gas	3,500	3,811	311	3,353
First Responder Supplies	2,300	1,889	1,889	1,607
Training	2,500	3,988	520	3,813
Land Leases, Safety Bond and Uniforms	1,000	311	689	681
Total Public Safety - Fire Department	\$ 88,600	\$ 88,853	\$ (11,853)	\$ 81,159
Capital Outlays				
Vehicles	\$ 42,000	\$ 42,684	\$ (684)	\$ 23,788
Substations	0	6,145	(6,345)	0
Equipment	10,000	21,790	(11,390)	18,128
Total Capital Outlays	\$ 52,000	\$ 70,619	\$ (18,319)	\$ 41,916
Totals	\$125,700	\$160,340	\$ (34,640)	\$118,398

See Accountant's Compilation Letter Attached.

The accompanying notes are an integral part of this statement.

General Fixed Assets Account Group

To account for fixed assets not used in proprietary fund operations.

Grant Parish Fire Protection District #5
 Wollack, Louisiana

Comparative Statement of General Fixed Assets
 December 31, 1997 and 1996

	1997	1996
	-----	-----
General Fixed Assets, at Cost:		
Buildings	\$ 35,848	\$ 69,496
Vehicles	287,443	366,759
Equipment	174,986	162,250
	-----	-----
Total General Fixed Assets	\$498,277	\$398,505
	-----	-----
Investment in General Fixed Assets:		
General Fund Revenues	\$448,872	\$387,143
Contribution from Forestry Service	5,445	5,445
Contribution from FEMA	388	300
E. C. F. D. Grant	3,861	3,861
	-----	-----
Total Investment in General Fixed Assets	\$458,566	\$399,749
	-----	-----

See Accountant's Compilation Letter Attached.

The accompanying notes are an integral part of this statement.

Grant Parish Fire Protection District #5
Pollock, Louisiana

Statement of Changes in General Fixed Assets
Year Ended December 31, 1987

	<u>Buildg.</u>	<u>Vehicles</u>	<u>Equip.</u>	<u>Totals</u>
General Fixed Assets Beginning of Year	\$ 69,495	\$164,759	\$143,395	\$377,649
Additions:				
General Fund Revenues	8,145	42,694	12,780	63,619
State Forestry Grant	0	0	0	0
Total Additions	<u>8,145</u>	<u>42,694</u>	<u>12,780</u>	<u>63,619</u>
Total Balances and Additions	77,640	207,453	156,175	441,268
Deductions:	0	(3,000)	0	0
General Fixed Assets, End of Year	<u>\$ 77,640</u>	<u>\$204,453</u>	<u>\$156,175</u>	<u>\$438,268</u>

See Accountant's Compilation Letter Attached.

The accompanying notes are an integral part of this statement.

Roy K. Derbonne, Jr.

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ACCOUNTANT'S ATTESTATION LETTER

Members of the Board of Commissioners
Great Parish Fire Protection District #5
Follock, Louisiana

I have performed the procedures included in the Louisiana government audit guide and enumerated below, which were agreed to by the management of Great Parish Fire Protection District #5 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Great Parish Fire Protection District #5's compliance with certain laws and regulations during the year ended December 31, 1993 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, I 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 38:2211-2261 (the public bid law).

One expenditure was made during the year for a fire truck which exceeded \$15,000 and there were no public works projects which exceeded \$100,000. I examined documentation which indicated this expenditure had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2261.

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 42:1181-1124 (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 me with the required list including the noted information.

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

Management provided me with the required list.

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.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed upon procedure (2).

SUBDISTRIBUTING

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

Management provided me with a copy of the original and amended budgets.

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

I traced the adoption of the original budget to the minutes of a meeting held on January 13, 1997 which indicated the budget had been adopted by the Commissioners of Grant Parish fire protection district #5 by a unanimous vote. The budget was amended one time during the year ended December 31, 1997. The amendment shifted expenditures between line items.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues, however, actual expenditures were 11.66% over budgeted expenditures.

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;

I examined supporting documentation for each of the six selected disbursements and found that the 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;

All six of the payments were properly coded to the correct fund and general ledger account.

- (C) And, determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the board of commissioners.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA 86-82 42:1 through 42:12 (the open meetings law).

Grant Parish Fire Protection District #5 posts the minutes of the previous month's meeting on the bulletin board at the fire station in Falgout, Louisiana, which is open to the public five days a week from eight a.m. to five p.m.

cash

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.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appear 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.

A reading of the minutes of the Grant Parish Fire Protection District #5 for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Great Parish Fire Protection District #5 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.



Ray A. Desbrosses, Jr.
Certified Public Accountant

June 29, 1998