

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Affairs, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(Cash Basis) and Actual  
For the Year Ended December 31, 1995

	BUDGET	ACTUAL	VARIANCE FAVORABLE / UNFAVORABLE
<b>REVENUES</b>			
Ad valorem taxes	\$79,000	\$73,156	(\$5,844)
Intergovernmental revenue:			
State funds - fire insurance rebate	3,900	4,409	509
Local funds		1,500	1,500
Use of money and property	300	1,602	1,302
Total revenues	<u>\$83,200</u>	<u>\$80,667</u>	<u>(\$2,533)</u>
<b>EXPENDITURES</b>			
Current - public safety:			
Operating services	45,500	33,313	12,187
Material and supplies	3,000	13,895	(10,895)
Debt service	30,000	35,000	(5,000)
Capital outlay	10,000		10,000
Total expenditures	<u>\$88,500</u>	<u>\$82,210</u>	<u>\$6,290</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(\$5,300)</u>	<u>1,647</u>	<u>4,657</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>30,000</u>	<u>44,677</u>	<u>14,677</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$24,700</u>	<u>\$46,324</u>	<u>\$21,624</u>

See accompanying notes and accountant's compilation report.

SOUTH CLATWOM PARISH  
FIRE PROTECTION DISTRICT  
Abbeville, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget  
(Cash Basis) and Actual  
For the Year Ended December 31, 1996

	BUDGET	ACTUAL	VARIANCE: FAVORABLE/ UNFAVORABLE
<b>REVENUES</b>			
Ad valorem taxes	\$79,000	\$79,143	\$143
Intergovernmental revenue - state funds - fire insurance rebate	3,500	500	(3,000)
Use of money and property	300	1,938	1,638
Total revenues	<u>\$82,800</u>	<u>\$81,581</u>	<u>(\$1,219)</u>
<b>EXPENDITURES</b>			
Current - public safety:			
Operating services	45,300	26,710	18,590
Material and supplies	3,000	2,805	195
Debt service	34,000	33,164	836
Intergovernmental	10,000	5,715	4,285
Total expenditures	<u>\$92,300</u>	<u>\$68,474</u>	<u>\$23,826</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(\$9,500)</b>	<b>13,107</b>	<b>22,607</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>30,000</u>	<u>43,009</u>	<u>13,009</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$20,500</u>	<u>\$56,116</u>	<u>\$35,616</u>

See accompanying notes and accountant's compilation report.

SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Abbeville, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>REVENUES</b>		
Ad valorem taxes	\$89,860	\$86,091
Intergovernmental revenue:		
State funds - fire insurance rebate	500	4,409
Local funds		1,500
Use of money and property	<u>1,538</u>	<u>1,602</u>
Total revenues	<u>\$91,898</u>	<u>\$93,602</u>
<b>EXPENDITURES</b>		
Current - public safety:		
Operating services	27,336	33,119
Material and supplies	3,954	12,850
Debt service	3,433	5,184
Intergovernmental	<u>13,310</u>	<u>2,086</u>
Total expenditures	<u>\$47,033</u>	<u>\$53,239</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	44,865	40,363
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>\$7,479</u>	<u>\$2,121</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$52,344</u>	<u>\$42,479</u>

See accompanying notes and accountant's compilation report.



**Accountant's Compilation Report**

**BOARD OF COMMISSIONERS  
SOUTH CLAIROUNE PARISH  
FIRE PROTECTION DISTRICT  
Abbeville, Louisiana**

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the South Claiborne Parish Fire Protection District as of December 31, 1996, and for each of the years in the two year period then ended, in accordance with standards established by *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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

West Monroe, Louisiana  
May 5, 1997

**FOR INFORMATIONAL PURPOSES  
ONLY PURPOSE:  
LOUISIANA TITLE  
PUBLIC REGISTRATION  
REAL ESTATE LICENSING  
LAND ACQUISITION  
PLANNING SERVICES**

**SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT**  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-MS 42:1-12 (the opening meetings law).

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted. I recommended that agendas, indicating the posting date and time, be retained for the district's records.

**Debit**

10. Examine bank deposits for each 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 deposit slips for each 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 each year under examination to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

As stated in number 3 above, the district has no paid employees. A reading of the minutes of the board for each of the two years indicated no approval for the payments noted. I also inspected disbursements journals for each of the two years and noted no instances which would indicate payments to employees or the individual under contract 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.

SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FUND ASSETS	TOTAL (MEMORANDUM) 1996
<b>ASSETS</b>			
Cash	\$56,136		\$56,136
Receivables - ad valorem taxes	81,249		81,249
Buildings and equipment		\$551,183	\$551,183
<b>TOTAL ASSETS</b>	<b>\$137,385</b>	<b>\$551,183</b>	<b>\$688,568</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities - accounts payable	\$3,641	NONE	\$3,641
Fund Equity:			
Investment in general fund assets		\$551,183	\$551,183
Fund balance - unreserved - undesignated	133,744		133,744
Total Fund Equity	133,744	\$51,053	\$84,697
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$137,385</b>	<b>\$551,183</b>	<b>\$688,568</b>

See accompanying notes and accountant's compilation report.

**Independent Accountant's Report on Applying  
Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attention Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Albion, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended  
December 31, 1996

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

South Clairborne Parish Fire Protection District was created by the Clairborne Parish Police Jury as authorized by Louisiana Revised Statute 40:1492, on February 8, 1990. The district is governed by a five member board appointed by the police jury, the Village of Albion, and by the board. Board members serve without benefit of compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Clairborne Parish Police Jury is the financial reporting entity for Clairborne 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 the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Clairborne Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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*

SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Abitia, Louisiana

General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Two Years Ended  
December 31, 1995

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SOUTH CALIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1986

This report is intended solely for the use of management of the South Caliborne Parish Fire Protection District 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.



West Monroe, Louisiana  
May 5, 1987

**SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT**  
**Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 1996**

**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 42:1103-1124 (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.

The district has no employees. Consulting and training services are provided on a contractual basis.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

As stated above, there are no employees. However, I determined that the contractor did not appear on the list provided by management in number 2 above.

**Budgeting**

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

Management provided me with a copy of the original budgets for both years. There were no amendments to the budgets during the two years.

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

I traced the adoption of the original budgets to the minutes of meetings held on November 9, 1994 and October 25, 1995, which indicated that the budgets had been adopted by the Board of Commissioners of the South Claiborne Parish Fire Protection District by votes of all in favor and none opposed.



**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

**BOARD OF COMMISSIONERS  
SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the South Claiborne Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the South Claiborne Parish Fire Protection District's compliance with certain laws and regulations during each of the years in the two year period ended December 31, 1996 included in the accompanying *Louisiana Statewide Quarterly*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the 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 each year under examination for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2218 (the public bid law).

A review was made of all disbursement journals for each of the two years under examination. That review did not disclose any expenditures made during the periods under examination for materials and supplies exceeding \$5,000 or any expenditures made for public works exceeding \$50,000.

**WEINER & COON  
FIRM OF CERTIFIED  
PUBLIC ACCOUNTANTS**

**OFFICE OF LAWRENCE  
W. WEINER, FIDELITY  
AND SURETY**

**REGISTERED OFFICE IN  
LOUISIANA  
AND OTHER STATES  
AND FINANCIAL REPORTING**

**THE PROFESSIONAL OFFICE,  
SUITE 10000,  
LAWRENCE TOWER  
SUITE 10000, SUITE 10000  
10000 SUITE 10000  
10000 SUITE 10000  
10000 SUITE 10000**

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Atkins, Louisiana**

**Notes to the Financial Statements (Continued)**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Claiborne 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 Claiborne Parish financial reporting entity.

**B. FUND ACCOUNTING:**

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on

SOUTH CLAIBOURNE PARISH  
FIRE PROTECTION DISTRICT  
Abbeville, Louisiana

Notes to the Financial Statements (Continued)

4. BANK LOAN PAYABLE

On August 27, 1993, South Claiborne Parish Fire Protection District entered into an agreement with Home National Bank to borrow up to \$100,000, with an interest rate of 8.50 per cent. Principal and interest payments, payable from General Fund revenues, were to be paid in minimum annual installments of \$13,793. The following schedule presents loan activity for the two years ended December 31, 1996:

Balance at January 1, 1995	\$63,547
Reductions:	
1995	(30,816)
1996	(30,751)
Balance at December 31, 1996	<u>\$ONE</u>

5. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1996, nor is it aware of any unasserted claims.

6. SERVICES AGREEMENT

The district entered into a contract with Dennis Boudier whereby the district agreed to pay Mr. Boudier \$1,000 per month for training services, consultation and other technological functions pertaining to the district. Payments under this agreement totaled \$12,000 for 1996 and 1995 and are included in operating services expenditures.

SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Athens, Louisiana

Notes to the Financial Statements (Continued)

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 10.00 mills on property within the boundaries of the district for maintenance and operation of the district. The district levied 10.00 mills for 1996 and 1995. The tax will expire with the 1999 tax roll. The difference between authorized and levied millages is the result of reassessments of the taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

The following are the principal taxpayers for the parish and their 1996 assessed valuations.

	1996 Assessed Valuation	Percent of Total Assessed Valuation
Manitou Oil Company	\$3,878,400	6.77%
Ladlow Corporation	2,503,730	4.50%
Texas Gas Transmission Corporation	2,769,600	4.83%
Hess Oil Producing Company, Inc.	1,688,360	2.96%
BellSouth Telecommunications	1,661,310	2.88%
Energy Louisiana, Inc.	1,606,000	2.80%
Hess Oil Company	1,429,900	2.49%
Par Energy Field Services, Inc.	1,272,960	2.23%
Clairborne Electric Co-op., Inc.	1,258,160	2.19%
Premier Bancorp, Inc.	982,130	1.71%
Total	<u>\$19,356,780</u>	<u>33.76%</u>

3. CHANGES IN GENERAL FIXED ASSETS

There were no changes in general fixed assets for the two years ended December 31, 1996. The following presents balances as of December 31, 1996:

Buildings	\$10,336
Equipment	<u>549,857</u>
Total	<u>\$551,193</u>



SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT  
Arborea, Louisiana

Notes to the Financial Statements (Continued)

The budget comparison statements included in the accompanying financial statements for the year ended December 31, 1996 and 1995, include the original adopted budget. The following reconciles the excess (deficiency) of revenues over expenditures as shown on budget comparison Statements C and D (budget basis) to the same amounts shown on Statement B (GAAP basis):

	<u>1996</u>	<u>1995</u>
Excess (deficiency) of revenues over expenditures (Budgetary basis)	\$13,103	(\$1,640)
Adjustments:		
Receivables	5,321	5,942
Payables	(894)	241
Bank loans payable	<u>30,771</u>	<u>30,817</u>
Excess of revenues and other source over expenditures (GAAP basis)	<u>\$46,259</u>	<u>\$38,257</u>

F. CASH

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the district has cash (bank balances) totaling \$56,126.

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 deposit balance (bank balance) at December 31, 1996, totals \$57,821, and is fully secured by federal deposit insurance.

G. TOTAL COLUMN ON COMBINED  
BALANCE SHEET

The total column on the combined balance sheet is captioned *Minority Share Only (reserve)* to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

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**SOUTH CLAIRBORNE PARISH  
FIRE PROTECTION DISTRICT**  
Athens, Louisiana

**General Purpose Financial Statements  
With Accountant's Compilation Report  
and Agreed-Upon Procedures Report  
As of and for the Two Years Ended  
December 31, 1995**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the council, or board, and published and made available to public officials. This report is available for public inspection at the State House office of the legislative auditor and, upon request, at the office of the public board of audit.

Thomas P. MAT 21 1997

**VERNON R  
COON**  
LEGISLATIVE AUDITOR

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT  
Milton, Louisiana**

**Notes to the Financial Statements (Continued)**

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1982 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year, and January and February of the current year.

Interest income on demand deposits is recorded in the month the interest is earned and credited to the bank account.

Substantially all other revenues are recorded when received by the district.

Based on the above criteria, ad valorem taxes have been treated as uncollectible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. BUDGET PRACTICES**

A preliminary budget for the ensuing year is prepared by the board prior to December 31 of each year during the board's regular December meeting. The proposed budget is prepared on the cash basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners. Encumbrance accounting is not used by the district.

**SOUTH CLAIBORNE PARISH  
FIRE PROTECTION DISTRICT**  
Athens, Louisiana

**Notes to the Financial Statements (Continued)**

the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Proprietary funds are used to account for assets held for others. The district's current operations require the use of only governmental funds (General Fund). The district's sources of revenue consist of an ad valorem tax and interest on demand deposits. General operating expenditures are paid from this fund.

**C. FIXED ASSETS AND LONG-TERM DEBT**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental fund and the related assets are reported in the general fixed assets account group. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capital cost. All general fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets.

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group, not in the governmental funds. The district has no long-term debt at December 31, 1996.

**D. BASIS OF ACCOUNTING**

The 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. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for 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 for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when measurable in period (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

SOUTH CLAIRBORNE PARISH  
WILD PROTECTION DISTRICT  
Independent Accountant's Report on  
Applying Approval Upon Procedures,  
December 31, 1996

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

I compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more.

**Accounting and Reporting**

8. Randomly select 6 disbursements made during each period under examination and:
- (a) trace payments to supporting documentation as to correct amount and payee;
  - (b) determine if payments were properly coded to the correct fund and general ledger account;
  - (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements from each year disclosed the following:

- (a) Eleven of the twelve payments selected were for the proper amount as reflected on supporting documentation and were made to the correct payee. One of the twelve selected disbursements was not supported by an invoice.
- (b) The six payments selected from 1996 were coded to the correct fund and general ledger account. There was no general ledger for 1995. Transactions for 1995 were scrapped to prepare 1995 financial statements.
- (c) Inspection of cancelled checks for each of the twelve disbursements indicated approvals from two board members. Further, the types of disbursements made were included in the district's approved budget.