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START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Component Unit Financial Statements
As of and for the Year Ended
December 31, 1999

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 09-13-00

Karen M. Hollis, CPA
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**START-GIRARD FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Rayville, Louisiana**

Component Unit Financial Statements
 As of and for the Year Ended December 31, 1999
 With Supplemental Information Schedules

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KAREN M. HOLLIS, CPA

Accountant's Report

BOARD OF COMMISSIONERS
START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

I have compiled the accompanying component unit financial statements of the Start-Girard Fire Protection District, a component unit of the Richland Parish Police Jury, as of December 31, 1999 and 1998 and for the years then ended, and the accompanying supplementary information contained in Schedules I, II, and III, which are presented only for supplementary analysis purposes, 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 supplementary schedules information that is the representation of the Board. I have not audited or reviewed the accompanying financial statements and supplementary 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, I have issued a report dated June 19, 2000, on the results of my agreed-upon procedures.

Karen M Hollis

Rayville, Louisiana
June 19, 2000

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**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

**Balance Sheet, December 31, 1999
(With Comparative Totals for December 31, 1998)**

	GOVERNMENTAL		TOTALS		
	FUNDS	ACCOUNT GROUPS		(MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	1999 1998	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$75,274	\$	\$	\$75,274	\$55,165
Restricted cash	69,728			69,728	66,158
Receivables	37,433			37,433	37,114
Land, buildings, and equipment		838,226		838,226	822,793
Other Debits:					
Amount to be provided for retirement of general long-term obligations			112,630	112,630	121,730
TOTAL ASSETS AND OTHER DEBITS	\$182,435	\$838,226	\$112,630	\$1,133,291	\$1,102,960
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$4,557	\$	\$	\$4,557	3976
General obligation bonds payable			112,630	112,630	121,730
Total Liabilities	\$4,557		\$112,630	\$117,187	\$125,706
Equity and Other Credits:					
Investment in general fixed assets		838,226		838,226	822,793
Fund balances:					
Reserved for debt service	69,728			69,728	66,158
Unreserved - undesignated	108,150			108,150	88,303
Total Equity and Other Credits	177,878	838,226		1,016,104	977,254
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$182,435	\$838,226	\$112,630	\$1,133,291	\$1,102,960

See the accountant's report and the accompanying notes.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1999
(With Comparative Totals for December 31, 1998)**

	GENERAL FUND	TOTALS (MEMORANDUM ONLY)	
		1999	1998
REVENUES			
Parcel fees	\$69,700	\$69,700	\$68,500
Intergovernmental revenues:			
Parish police jury-2% fire insurance rebate	4,576	4,576	4,345
Interest earnings	6,021	6,021	3,849
Grant revenues	6,625	6,625	0
Refunds	0	0	(700)
Total revenues	<u>\$86,922</u>	<u>\$86,922</u>	<u>\$75,994</u>
EXPENDITURES			
Capital Outlay	15,433	15,433	10,205
Dues & subscriptions	30	30	29
Fuel	812	812	627
Insurance	4,236	4,236	3,447
Legal and accounting	4,029	4,029	3,297
Repairs and maintenance	15,616	15,616	5,970
Supplies	3,949	3,949	4,194
Telephone	1,434	1,434	1,485
Training	1,948	1,948	176
Utilities	3,228	3,228	3,501
Debt service:			
Principal	9,099	9,099	8,475
Interest	6,904	6,904	7,528
Total expenditures	<u>66,718</u>	<u>66,718</u>	<u>48,934</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	20,204	20,204	27,060
OTHER FINANCING SOURCES (USES):			
Rental revenue	2,700	2,700	0
Miscellaneous revenues	513	513	0
Total other financing sources (uses)	<u>3,213</u>	<u>3,213</u>	<u>0</u>
EXCESS (Deficiency) OF REVENUES AND OTHER OTHER SOURCES (USES) OVER EXPENDITURES	23,417	23,417	27,060
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>154,461</u>	<u>154,461</u>	<u>127,401</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$177,878</u>	<u>\$177,878</u>	<u>\$154,461</u>

See the accountant's report and the accompanying notes.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(Non-GAAP Basis) and Actual
For the Year Ended December 31, 1999
(With Comparative Totals for December 31, 1998)**

	1999			1998		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Parcel fees	\$76,020	\$69,381	(\$6,639)	72,000	\$70,886	(\$1,114)
Intergovernmental revenues:						
Parish police jury-2% fire insurance rebate	4,000	4,576	576	4,000	4,345	345
Interest earnings	4,000	6,021	2,021	1,500	3,849	2,349
Grant revenues	0	6,625	6,625	0	0	0
Refunds	0	0	0	0	(700)	(700)
Total revenues	84,020	86,603	2,583	77,500	78,380	880
EXPENDITURES						
Insurance	4,000	3,746	254	4,000	3,447	553
Legal and accounting	4,000	4,029	(29)	4,000	3,373	627
Operations	30,000	24,977	5,023	32,665	15,809	16,856
Training	0	1,948	(1,948)	3,000	176	2,824
Capital Outlay	30,000	15,433	14,567	20,000	10,205	9,795
Debt service:						
Principal	8,000	9,099	(1,099)	8,000	8,475	(475)
Interest	8,000	6,904	1,096	8,000	7,528	472
Total expenditures	84,000	66,136	17,864	79,665	49,013	30,652
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	20	20,467	20,447	(2,165)	29,367	31,532
OTHER FINANCING SOURCES (USES):						
Rental revenue	2,700	2,700	5,400	0	0	0
Miscellaneous revenues	0	513	513	0	0	0
Total other financing sources (uses)	2,700	3,213	513	0	0	0
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES	2,720	23,680	20,960	(2,165)	29,367	31,532
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	154,461	154,461	0	96,612	96,612	0
FUND BALANCE (Deficit) AT END OF YEAR	\$157,181	\$178,141	\$20,960	\$94,447	\$125,979	\$31,532

See the accountant's report and the accompanying notes.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana**

Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

INTRODUCTION

Start-Girard Fire Protection District was created by resolution of the Richland Parish Police Jury on March 24, 1987, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people included in the district according to the boundaries set by the Richland Parish Police Jury. The district is governed by a board of commissioners consisting of five members. The commissioners are appointed by the Richland Parish Police Jury and receive no compensation for their services. The district has no employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the Start-Girard Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The district is a component unit of the Richland Parish Police Jury, the financial reporting entity. 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 the financial reporting entity.

C. 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)

accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. General Fund--the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Parcel Fees are recorded in the year the taxes are assessed. The parcel fees are assessed on a calendar year basis, become due on December 31 of each year, and become delinquent on January 1 of the ensuing year. The fees are generally collected in December of the current year and January and February of the ensuing year. Delinquent fees are considered fully collectible and therefore no allowance for uncollectible fees is provided.

Interest income on time deposits are recorded at the end of each quarter when credited by the bank.

Intergovernmental revenues are recorded when they become entitled to the funds.

Substantially all other revenues are recorded when they become available to the district.

Expenditures

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

Estimates

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. The estimates are the responsibility of management. Actual results could differ from those estimated.

E. BUDGETS

The district uses the following budget practices:

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during November of each year. During November, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is printed in the official paper of the parish. The budget is then adopted during the December meeting. All annual appropriations lapse at year end.

The budget comparison statement included in the accompanying financial statements include the original adopted budget (cash basis) . There were no amendments made. The following reconciles the excess (deficiency) of revenues over expenditures shown in the combined statement of revenues, expenditures and changes in fund balance (GAAP basis) to the combined statement of revenues, expenditures and changes in fund balance (cash basis):

	<u>December 31, 1999</u>
Excess (deficiency) of revenues over expenditures (GAAP)	\$ 23,417
Adjustments:	
Receivables	(318)
Payables	<u>581</u>
Excess (deficiency) of revenues over expenditures (cash)	\$ 23,680

F. ENCUMBRANCES

The district does not use the encumbrance system in its record keeping.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group.

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)

Public domain or infrastructures are capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

The district does not have any full time employees; therefore, it does not have a formal vacation or sick leave policy.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

L. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

M. COMPARATIVE DATA

Comparative data is presented in the financial statements under the memorandum total of all the fund types and account group columns.

2. LEVIED TAXES

The district is authorized to levy a parcel fee not to exceed \$100 annually on property within the district for maintenance and operation of the district. The fee may be collected at the same time as parish ad valorem taxes and the fee expires in 2014.

3. CASH AND CASH EQUIVALENTS

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)

At December 31, 1999, the district has cash and cash equivalents (book balances) totaling \$145,003 as follows:

Demand deposits	\$48,591
Interest bearing demand deposits	26,684
Time deposits	<u>69,728</u>
Total	<u><u>\$145,003</u></u>

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the district has \$145,875 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance.

5. RECEIVABLES

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Total</u>
Parcel Fees	<u>\$37,433</u>	<u>\$37,433</u>
Total	<u><u>\$37,433</u></u>	<u><u>\$37,433</u></u>

The accounts receivable balance represents delinquent parcel fees for the prior years plus the current year. The delinquent fees are considered to be fully collectible and therefore no write off policy exists.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)

	Balance January 1, 1999	Additions	Deductions	Balance December 31, 1999
Fire Houses, Land & Equipment	\$822,793	\$15,433	\$	\$838,226
Total	<u>\$822,793</u>	<u>\$15,433</u>	<u>\$</u>	<u>\$838,226</u>

As required by Farmer's Home Administration, the district has a financing statement and security agreement mortgage on the equipment purchased with FmHA loan funds and the certificate of title show FmHA as having a first lien.

6. PENSION PLAN

The district has no employees and therefore does not contribute to a pension plan.

7. LEASES

The district has no operating leases at December 31, 1999. The district leases a parcel of land to the U. S. Postal service in the amount of \$225 per month. No other leases exist.

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>Debt</u>	<u>Total</u>
Long-term obligations payable at January 1, 1999	\$121,730	\$121,730
Additions		
Deductions	<u>(9,099)</u>	<u>(9,099)</u>
Long-term obligations payable at December 31, 1999	<u>\$112,631</u>	<u>\$112,631</u>

General obligation bonds consists of bonds payable to Farmer's Home Administration bearing interest at 6.25 percent per annum. The bonds are secured by a pledge of revenues and restrict sale, transfer, lease or encumbrance of the facilities financed by the proceeds. In addition, the bond resolution restricts additional borrowing and requires maintenance of sufficient revenue sources to meet debt service, operating and maintenance requirements and to provide adequate reserves.

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
Notes to the Financial Statements (Continued)

A Reserve Fund and a Sinking Fund is required by bond resolution. A \$69,728 certificate of deposit is the Reserve Fund which requires the district to deposit 5% of the amount required to be paid annually into the Sinking Fund, which is the amount to be paid to Farmers Home Administration, each year until one bond payment has been accumulated and it is to be restricted use. The Sinking Fund is also the regular operating account.

9. LITIGATION AND CLAIMS

The district is not aware of any lawsuits or possible threats of any lawsuits at December 31, 1999.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 1999**

COMPENSATION PAID BOARD MEMBERS

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

PRIOR AUDIT FINDINGS

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 2).

CURRENT AUDIT FINDINGS

The corrective action plan for current year audit findings is presented in Schedule 3.

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 1999

<u>NAME</u>	<u>AMOUNT</u>
Ellis Bairnsfather, Chairman	\$0
Johnny Letlow, Secretary/Treasurer	0
Allen Nettles	0
Robyne Crow	0
Bobby Adams	0
	<hr/>
Total	<u><u>\$0</u></u>

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1999**

There were no prior year findings.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Rayville, Louisiana**

**Corrective Action Plan for
Current Year Audit Findings
For the Year Ended December 31, 1999**

There were no current year findings.



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KAREN M. HOLLIS, CPA

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board of Commissioners
Start-Girard Fire Protection District

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Start-Girard Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Start-Girard Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1999 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 38:2211-2251 (the public bid law).

No expenditures for materials and supplies exceeding \$15,000 or public works exceeding \$100,000 were found.

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 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. It is all volunteer.

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

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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 [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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 December 7, 1998 which indicated that the budget had been adopted by the commissioners of Start-Girard Fire Protection District by a vote of 4 in favor and 0 opposed. No amendments were made to the budget during the year.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

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 payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account and,

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

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the treasurer. Any purchase over \$250 requires board approval.

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).

Start-Girard Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's stations. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notice and agenda.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

The District has no employees to review records for advances or bonuses.

My prior year report, dated June 22, 1999 included no comments or unresolved matters.

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



Rayville, Louisiana
June 19, 2000

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

10-6-00 (Date Transmitted)

Karen M Hollis CPA
802 Julia St Ste D
PO Box 397
Rayville LA 71269 (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><i>[Signature]</i></u>	Secretary	<u>6/24/03</u>	Date
<u><i>[Signature]</i></u>	Treasurer	<u>6/25/03</u>	Date
<u><i>Elliot Baumgartner</i></u>	President	<u>6/29/2003</u>	Date



The CPA. Never Underestimate The Value.

KAREN M. HOLLIS, CPA

June 19, 2000

Board of Commissioners
Start-Girard Fire Protection District

I have compiled the component unit financial statements of the Start-Girard Fire Protection District, a component unit of the Richland Parish Police Jury, for the year ended December 31, 1999, and have issued my reports on the financial statements and attestation report dated June 19, 2000.

As a result of planning and performing the compilation/attestation, certain matters have come to my attention, that are not reflected in any of the aforementioned reports, which I feel worthy of consideration by management. These matters are presented below:

1. Purchase of Flowers

During my testing of accounting and reporting, I noted that on two occasions flowers had been purchased for others. Although these are minimal in amount, I must advise that this is a violation of law. In the future, I would recommend the Board taking up a collection for the flowers instead of the District paying for them.

2. Code of Ethics

During my testing of the accounting and reporting, I noted that Jessica Crow was being paid (\$520 in 1999) for mowing around the stations and fire hydrants. Since her mother has been appointed to the Board, I would recommend that the District find someone else to mow at this time. I do understand that Jessica had been mowing prior to her mother's appointment, but according to what I have read in the law, unfortunately, she will have to discontinue those services.

3. Cost of Appreciation Dinner

In my reading of the minutes of the District, I noted that the Board approved having an appreciation dinner for the volunteer firemen. While this is a nice gesture, the District cannot use public funds to help in the cost of the dinner.

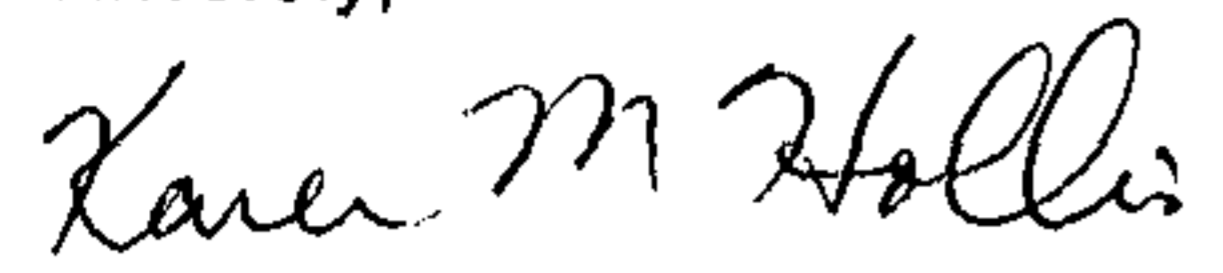
As always, I wish to express my appreciation to you for all the courtesy and assistance I received during this year's compilation/attestation. Your past history of giving serious consideration to my findings and recommendations is a strong indication of your desire to enhance the District's financial management function and achieve your goals toward your

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Rayville, Louisiana 71269

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stewardship over the District's resources and assets. I hope this year's comments and recommendations will further assist you in these efforts.

Sincerely,

A handwritten signature in black ink that reads "Karen M. Hollis". The signature is written in a cursive style with a large, stylized "K" and "H".

Karen M. Hollis, CPA



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RECEIVED
LEGISLATIVE AUDITOR

KAREN M. HOLLIS, CPA 20 SEP -1 PM 10:51

August 30, 2000

Office of Legislative Auditor
PO Box 94397
Baton Rouge, Louisiana

RE: Start-Girard Fire Protection District
Compilation and Attestation Report
For the Year Ending June 30, 2000

In response to your letter regarding the management letter issued to the Start-Girard Fire District, management responded to the matters as follows:

- Purchase of Flowers-In the future the Board will take up a personal collection from the Board and firemen instead of using public funds.
- Mowing of Grass-The Board member is resigning and until then the daughter is not mowing for the District.
- Appreciation Dinner-In the future the Board will not use public funds for the dinners.

The corrective action for the above matters were discussed with Mr. Johnny Letlow prior to issuance of the report and action has been taken on all matters as of the date of this letter.

If you need anymore information, please call (318) 728-6588.

Sincerely,

Karen M. Hollis, CPA

Xc: Johnny Letlow, Secretary/Treasurer
Start-Girard Fire District
PO Box 107
Start, Louisiana 71279

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PO Box 397
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