

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOOREHOUSE PARISH, LOUISIANA

FINANCIAL REPORT  
(Compiled)

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

DECEMBER 31, 2000

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 State's Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-24-01

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# HILL, INZINA & COMPANY

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## ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners  
Sixth Ward Fire Protection District No. 1  
of Morehouse Parish, Louisiana  
Moss Rouge, Louisiana

We have compiled the accompanying basic financial statements and supplementary information of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, (the "District") is component unit of Morehouse Parish), as of and for the year ended December 31, 2004, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the District. We have not audited or reviewed the accompanying basic financial statements or the supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America and management's discussion and analysis required by Statement No. 34 issued by the Governmental Accounting Standards Board. If the omitted disclosures and management's discussion and analysis were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, net assets, revenues, and expenses/expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated March 6, 2004, on the results of our agreed-upon procedures.

*Hill, Inzina & Co.*

March 6, 2004

## BASIC FINANCIAL STATEMENTS

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES - GENERAL  
December 31, 2003

ASSETS

|                                     |    |                |
|-------------------------------------|----|----------------|
| Cash                                | \$ | 23,793         |
| Investments                         |    | 53,874         |
| Ad valorem taxes receivable         |    | 62,183         |
| Restricted cash                     |    | 3,198          |
| Capital assets, net of depreciation |    | <u>246,682</u> |
| Total assets                        | \$ | <u>389,730</u> |

LIABILITIES

|                              |    |               |
|------------------------------|----|---------------|
| Deferred revenue             | \$ | 65,816        |
| Payable from restricted cash |    | <u>3,180</u>  |
| Total liabilities            | \$ | <u>70,006</u> |

NET ASSETS

|   |    |                |
|---|----|----------------|
| Invested in capital assets                    | \$ | 246,682        |
| Designated for subsequent year's expenditures |    | 62,183         |
| Unrestricted and undesignated                 |    | <u>70,865</u>  |
| Total net assets                              | \$ | <u>319,730</u> |
| Total liabilities and net assets              | \$ | <u>389,730</u> |

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL  
For the Year Ended December 31, 2003

|                                    |                   |
|------------------------------------|-------------------|
| Expenses:                          |                   |
| Public safety:                     |                   |
| Depreciation                       | \$ 31,887         |
| Dues                               | 202               |
| Insurance and surety bond premiums | 13,898            |
| Legal and accounting               | 1,750             |
| Maintenance and repairs            | 24,733            |
| Office supplies                    | 493               |
| Pension cost                       | 2,168             |
| Salaries                           | 3,268             |
| Taxes - payroll                    | 258               |
| Telephone                          | 2,799             |
| Training                           | 300               |
| Utilities                          | 2,822             |
| Total expenses                     | <u>\$ 84,718</u>  |
| General revenues:                  |                   |
| Ad valorem taxes                   | \$ 61,660         |
| State revenue sharing              | 1,135             |
| Fire insurance rebate              | 8,015             |
| Fees                               | 390               |
| Interest and miscellaneous         | 3,217             |
| Total general revenues             | <u>\$ 74,417</u>  |
| Change in net assets               | \$ 9,419          |
| Net assets - beginning             | <u>326,112</u>    |
| Net assets - ending                | <u>\$ 337,694</u> |

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL  
December 31, 2005

ASSETS

|                             |    |                |
|-----------------------------|----|----------------|
| Cash                        | \$ | 21,783         |
| Investments                 |    | 53,874         |
| Ad valorem taxes receivable |    | 62,183         |
| Restricted cash             |    | <u>1,190</u>   |
| Total assets                | \$ | <u>143,028</u> |

LIABILITIES AND FUND BALANCE

|   |    |                |
|---|----|----------------|
| Liabilities:                                  |    |                |
| Deferred revenue                              | \$ | 66,816         |
| Payable from restricted cash                  |    | <u>1,190</u>   |
| Total liabilities                             | \$ | <u>70,006</u>  |
| Fund balance:                                 |    |                |
| Designated for subsequent year's expenditures | \$ | 62,183         |
| Unrestricted and undesignated                 |    | <u>10,849</u>  |
| Total fund balance                            | \$ | <u>73,032</u>  |
| Total liabilities and fund balance            | \$ | <u>143,038</u> |

See accountant's compilation report.

**SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND - GENERAL  
For the Year Ended December 31, 2009**

|                                    |                      |
|------------------------------------|----------------------|
| <b>Revenues:</b>                   |                      |
| Ad valorem taxes                   | \$ 45,665            |
| State revenue sharing              | 1,195                |
| Fire insurance rebate              | 8,000                |
| Fees                               | 290                  |
| Interest and miscellaneous         | 1,317                |
| Total revenues                     | <u>\$ 56,467</u>     |
| <b>Expenditures:</b>               |                      |
| <b>Public safety:</b>              |                      |
| Fees                               | \$ 300               |
| Insurance and surety bond premiums | 11,898               |
| Legal and accounting               | 1,750                |
| Maintenance and repairs            | 24,733               |
| Office supplies                    | 493                  |
| Pension cost                       | 1,161                |
| Salaries                           | 1,369                |
| Taxes - payroll                    | 258                  |
| Telephone                          | 2,799                |
| Training                           | 300                  |
| Utilities                          | 1,899                |
| Capital outlay                     | <u>134,873</u>       |
| Total expenditures                 | <u>\$ 187,325</u>    |
| Net change in fund balance         | <u>\$ ( 130,858)</u> |
| Fund balance - beginning           | <u>184,417</u>       |
| Fund balance - ending              | <u>\$ 53,559</u>     |

See accountant's compilation report.



SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
December 31, 2003

|  |                   |
|--|-------------------|
| Total fund balance - governmental fund balance sheet   | \$ 73,032         |
| Amounts reported for governmental activities in statement of net assets are different because:                         |                   |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund. | <u>144,602</u>    |
| Total net assets - government-wide statement of net assets   | <u>\$ 217,634</u> |

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

December 31, 2003

Net change in fund balance - governmental fund \$ ( 111,400)

Amounts reported for governmental activities in statement of  
activities are different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of these assets is allocated over  
their estimated useful lives as depreciation expense. This is the amount  
by which capital outlays exceeded depreciation in the current period.

100,890

Change in net assets - government-wide statement of activities \$ 1,410

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUND - GENERAL  
For the Year Ended December 31, 2003

|                                      | Budgeted Amounts |            | Actual     | Variance with<br>Final Budget -<br>Favorable<br>(Unfavorable) |
|--------------------------------------|------------------|------------|------------|---|
|                                      | Original         | Final      |            |   |
| Budgetary fund balance - beginning   | \$ -             | \$ 128,808 | \$ 184,427 | \$ 48,427   |
| Resources (inflows)                  |                  |            |            |   |
| Ad valorem taxes                     | 73,800           | 73,800     | 63,660     | ( 9,330)  |
| State revenue sharing                | 1,900            | 1,900      | 1,193      | 159   |
| Fire insurance rebate                | 6,900            | 6,900      | 8,853      | 1,353   |
| Fees                                 | 1,900            | 1,900      | 238        | ( 1,200)  |
| Interest and miscellaneous           | 1,800            | 1,800      | 3,217      | 217   |
| Amounts available for appropriation  | \$ 85,800        | \$ 220,000 | \$ 260,757 | \$ 40,757   |
| Changes to appropriations (outflow): |                  |            |            |   |
| Public safety:                       |                  |            |            |   |
| Dues                                 | \$ 300           | \$ 300     | \$ 282     | \$ 68   |
| Insurance and safety bond premiums   | 14,300           | 14,300     | 13,888     | 402   |
| Legal and accounting                 | 2,700            | 2,700      | 1,750      | 1,030   |
| Maintenance and repairs              | 22,500           | 22,500     | 24,733     | ( 2,133)  |
| Office supplies                      | 900              | 900        | 483        | 407   |
| Postage cost                         | 2,500            | 2,500      | 2,181      | 339   |
| Salaries                             | 3,600            | 3,600      | 3,385      | 235   |
| Taxes - payroll                      | 275              | 275        | 258        | 17  |
| Telephone                            | 3,000            | 3,000      | 2,799      | 201   |
| Training                             | 2,500            | 2,480      | 390        | 2,180   |
| Travel                               | 500              | 480        | -          | 480   |
| Utilities                            | 1,600            | 1,600      | 2,890      | 787   |
| Capital outlay                       | 28,243           | 351,345    | 134,873    | 28,434  |
| Total changes to appropriations      | \$ 85,000        | \$ 220,000 | \$ 187,752 | \$ 32,331   |
| Budgetary fund balance - ending      | \$ -             | \$ -       | \$ 73,005  | \$ 73,005   |

See accountant's compilation report.

# HILL, INZINA & COMPANY

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Sixth Ward Fire Protection District No. 1  
of Morehouse Parish, Louisiana  
More Rouge, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and presented below, which were agreed to by the management of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the user in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2003, included in the accompanying Louisiana Statutes Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

Our applied procedures, together with any findings, follow:

### *Public Bid Law*

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 39:2111-2221 (the public bid law).
2. Our review of expenditure totals and the detail general ledger revealed one individual expenditure for materials and supplies exceeding \$15,000 and no individual expenditure for public works exceeding \$100,000. The noted expenditure for materials and supplies was for a fire truck (purchased under state contract and therefore, not subject to the public bid law).

### *Code of Ethics for Public Officials and Public Employees*

1. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1161-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.



3. Obtain from management a listing of all employees paid during the period under examination.
4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included in the listing obtained from management in agreed-upon procedure (3) as immediate family members.
  - o Management provided the required information. The employee included on the employee list provided by management in agreed-upon procedure (3) did not appear on the list provided by management in agreed-upon procedure (3).

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.
6. Trace the budget adoption and amendments to the minutes book.
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 exceeded budgeted amounts by 5% or more.
  - o Management provided a copy of the original budget. Amendments were made to the budget at a meeting held on February 11, 2003. We traced the adoption of the original budget to the minutes of a meeting held on November 12, 2002, which indicated that the budget was adopted by the Commissioners of the District by a unanimous vote.
  - o We 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 six disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amount and payee; (b) determine if payments were properly coded to the correct fund and general ledger account; and (c) determine whether payments received approval from proper authorities.
  - o We examined supporting documentation for each of the six selected disbursements and found that the payments were for the proper amounts and made to the correct payee; were properly coded to the correct fund and general ledger account; and received approval from the full Board of Commissioners.

### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by L.S.A. RS 42:1 through 42:12 (the open meetings law).
- o The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's meeting location. Management provided copies of agendas for each meeting held during the period under examination and asserted that such documents were properly posted.

### *Debit*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.
- o We examined bank deposits and the detail general ledger for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Benefits*

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.
- o A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no balances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated May 14, 2003, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform re-examination, the objectives of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, 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 24:315, this report is distributed by the Legislative Auditor as a public document.

*Price, Smyth & Co.*

March 6, 2004

## LOUISIANA ATTESTATION QUESTIONNAIRE

JANUARY 11, 2006 (Date Transmitted)

In connection with the compilation of our financial statements as of December 31, 2005, and for the period then ended, and as required by Louisiana Revised Statutes 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 regulations 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 1/11/06 (Date of completion/representations).

### Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 28:2112, 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, 44:21, and 44:28.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:314, 33-463, and/or 38-92, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:313.

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 39:1419.60 - 1419.63.

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 14:118, and AG Opinion 79-728.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions in 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.

*John A. ...* Chairman 1-13-04 Date  
*John Blackard* Treasurer 1-13-04 Date