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**WARD 1 FIRE PROTECTION DISTRICT
OF WEST CARROLL PARISH, LOUISIANA**

**FINANCIAL REPORT
(Compiled)**

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 OCT 09 1995

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L, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation
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Telephone 318-281-4492 • Fax 318-281-4087

Budgeting

5. We obtained a copy of the legally adopted budget and all amendments.
6. We traced the budget adoption and amendments, if any, to the minute book.
7. We compared the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceeded budgeted amounts by more than 5%.
 - o We noted no instances of noncompliance.

Accounting and Reporting

8. We randomly selected six disbursements made during the periods and traced payments to supporting documentation for the amount and payee, determined if payments were properly coded to the correct fund and general ledger account, and determined whether payments received approval from proper authorities.
 - o We noted no occurrences of lack of support, miscoding or unauthorized payments.

Meetings

9. We examined evidence indicating that agendas for meeting recorded in the minute book were posted or advertised as required by La. R.S. 42:1-12 (the open meetings law).
 - o We determined that meeting notices are posted at the Epps town hall, but are not retained after the meeting.

Debt

10. We examined bank deposits for the periods to determine whether any such deposits appeared to be proceeds of bank loans, bonds, or like indebtedness.
 - o We noted no such deposits.

Advances and Bonuses

11. We examined payroll records and minutes for the year to determine whether any payments had been made to employees which may constitute bonuses, advances or gifts.
 - o We noted no instances of noncompliance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the assertions included in the accompanying *Louisiana Attestation Questionnaire*. 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.

HILL, INZINA & COMPANY

ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Ward 1 Fire Protection District of
West Carroll Parish, Louisiana
Epps, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Ward 1 Fire Protection District of West Carroll Parish, Louisiana, solely to assist you in evaluating the attached *Louisiana Attestation Questionnaire*, dated June 3, 1996, and prepared for the years ended December 31, 1995 and 1994. 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 purpose for which this report has been requested or for any other purpose.

Our applied procedures, together with any findings follow:

Public Bid Law

1. We selected all expenditures, if any, made during the periods for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with La. R.S. 38:2211-2251 (the public bid law).
 - o Our review of expenditure totals and cash disbursements revealed no individual expenditures for materials and supplies exceeding \$5,000 or for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. We obtained from management a listing of the immediate family members of each board member as defined by La. R.S. 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.
3. We obtained from management a listing of all employees paid during the periods.
4. We determined whether any of those employees included in the listing obtained from management as described above were also included on the listing obtained from management of immediate family members.
 - o Our review of the expenditures indicated that the District paid no employees during either period.

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**WARD 1 FIRE PROTECTION DISTRICT
OF WEST CARROLL PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GOVERNMENTAL
FUND TYPE - GENERAL FUND**

For the Years Ended December 31, 1995 and 1994

	<u>1995</u>			<u>1994</u>		
	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavor- able)	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavor- able)
Revenues:						
Taxes	\$ 28,200	\$ 30,041	\$ 1,841	\$ 28,200	\$ 30,084	\$ 1,884
Miscellaneous	-	672	672	-	1,050	1,050
	<u>\$ 28,200</u>	<u>\$ 30,713</u>	<u>\$ 2,513</u>	<u>\$ 28,200</u>	<u>\$ 31,134</u>	<u>\$ 2,934</u>
Expenditures:						
Public Safety:						
Rent	\$ 504	\$ 500	\$ 4	\$ 504	\$ 500	\$ 4
Insurance	4,440	4,516	(76)	4,440	5,602	(1,162)
Fuel	600	604	(4)	600	289	311
Training	480	-	480	480	73	407
Legal and accounting	1,320	1,300	20	1,320	-	1,320
Office	1,218	1,824	(606)	1,218	912	306
Repairs	2,880	2,849	31	2,880	2,611	269
Utilities	1,500	1,370	130	1,500	1,071	429
Miscellaneous	360	180	180	360	245	115
Capital outlay	1,080	915	165	1,080	817	263
Debt service:						
Principal	11,201	11,201	-	10,229	10,229	-
Interest	3,511	3,505	6	4,483	4,477	6
	<u>\$ 29,094</u>	<u>\$ 28,764</u>	<u>\$ 330</u>	<u>\$ 29,094</u>	<u>\$ 26,826</u>	<u>\$ 2,268</u>
Excess (deficiency) of revenues over expenditures	\$ (894)	\$ 1,949	\$ 2,183	\$ (894)	\$ 4,308	\$ 5,202
Fund balance - beginning	<u>12,940</u>	<u>12,940</u>	<u>-</u>	<u>8,632</u>	<u>8,632</u>	<u>-</u>
Fund balance - ending	<u>\$ 12,046</u>	<u>\$ 14,889</u>	<u>\$ 2,183</u>	<u>\$ 7,738</u>	<u>\$ 12,940</u>	<u>\$ 5,202</u>

See accountant's compilation report.

**WARD 1 FIRE PROTECTION DISTRICT
OF WEST CARROLL PARISH, LOUISIANA**

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUPS
December 31, 1995

	<u>Govern- mental Fund Type General</u>	<u>Account Groups</u> General Fixed Assets	<u>General Long-Term Debt</u>	<u>Totals - (Memo- randum Only)</u>
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 5,744	\$ -	\$ -	\$ 5,744
Taxes receivable	9,450	-	-	9,450
General fixed assets	-	92,789	-	92,789
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	25,696	25,696
Total assets and other debits	<u>\$ 15,194</u>	<u>\$ 92,789</u>	<u>\$ 25,696</u>	<u>\$ 133,679</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 305	\$ -	\$ -	\$ 305
Long-term debt	-	-	25,696	25,696
Total liabilities	<u>\$ 305</u>	<u>\$ -</u>	<u>\$ 25,696</u>	<u>\$ 26,001</u>
Equity and other credits:				
Investment in general fixed assets	\$ -	\$ 92,789	\$ -	\$ 92,789
Fund balance - unreserved and undesignated	14,889	-	-	14,889
Total equity and other credits	<u>\$ 14,889</u>	<u>\$ 92,789</u>	<u>\$ -</u>	<u>\$ 107,678</u>
Total liabilities, equity and other credits	<u>\$ 15,194</u>	<u>\$ 92,789</u>	<u>\$ 25,696</u>	<u>\$ 133,679</u>

See accountant's compilation report.

GENERAL-PURPOSE FINANCIAL STATEMENTS

(COMBINED STATEMENTS)

HILL, INZINA & COMPANY

ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners
Ward 1 Fire Protection District of
West Carroll Parish, Louisiana
Epps, Louisiana

We have compiled the accompanying general-purpose financial statements of Ward 1 Fire Protection District of West Carroll Parish, Louisiana, a component unit of West Carroll Parish ("the District") as of and for the two years ended December 31, 1995, 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. We have not audited or reviewed the accompanying financial statements 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 ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets and other debits, liabilities, equity and other credits, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

June 29, 1996

Hill, Inzina & Co.

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This report is intended solely for the use of management of Ward 1 Fire Protection District of West Carroll Parish, Louisiana, and the Legislative Auditor 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, under state law, this report is a public record and subject to unlimited distribution.

June 29, 1996

Hill, Arzoo & Co.