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**FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH  
COLFAX, LOUISIANA**

**Report of Component Unit Financial Statements  
As of and For the Year Ended December 31, 1995**

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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 8-7-96

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**ROZIER, HARRINGTON & MCKAY**  
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE  
ALEXANDRIA, LOUISIANA 71301

John S. Rozier, IV, C.P.A.  
M. Dale Harrington, C.P.A.  
Mark S. McKay, C.P.A.

**MAILING ADDRESS**  
P.O. Box 12178  
Alexandria, LA 71315-2178

Lee W. Willis, C.P.A.  
Grady J. Layfield, C.P.A.  
Heidi S. Norris, C.P.A.

Telephone (318) 442-1608  
Telecopier (318) 487-2027

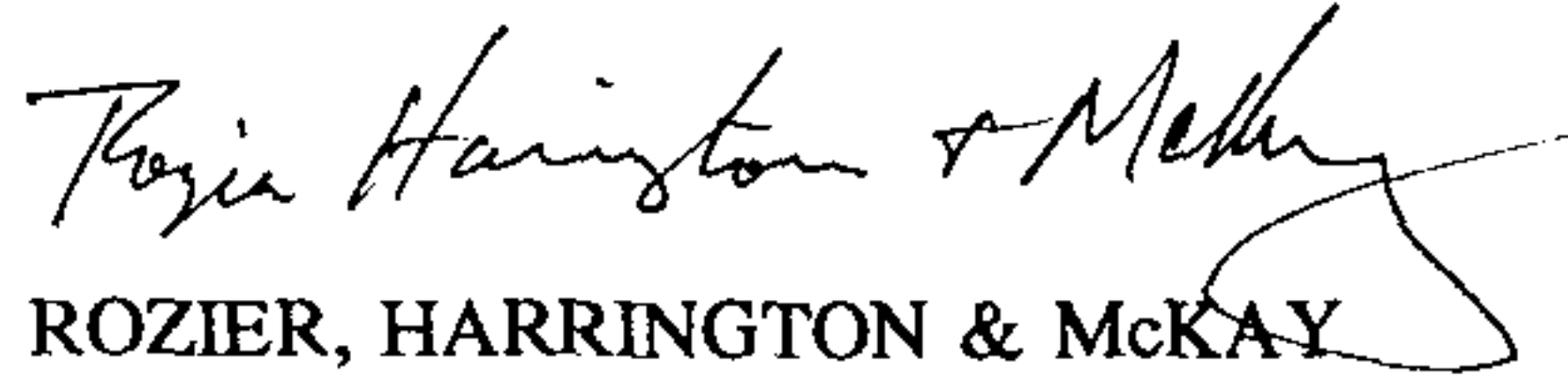
June 6, 1996

Board of Directors  
Fire Protection District No. 1  
of Grant Parish  
Colfax, Louisiana

We have compiled the accompanying balance sheet of the Fire Protection District No. 1 of Grant Parish as of December 31, 1995 and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in Schedule 1, which is 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 management. We 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.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fire Protection District's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1995

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		Total (Memorandum Only)
	General Fund	Fixed Assets	Long-Term Debt		
 <u>ASSETS AND OTHER DEBITS</u>					
Assets:					
Accounts Receivable	\$ 71,285				\$ 71,285
Property Plant and Equipment		\$ 219,094			219,094
Other					
Other Debits:					
Amount to be Provided for Retirement of General Long-Term Debt			<u>57,970</u>		<u>57,970</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$ 71,285</u>	<u>\$ 219,094</u>		<u>\$ 57,970</u>	<u>\$ 348,349</u>

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Continued)  
 December 31, 1995

	GOVERNMENTAL	ACCOUNT		Total (Memorandum Only)
	FUND TYPE	GROUPS	GROUPS	
	General Fund	Fixed Assets	Long-Term Debt	
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Bank Overdraft	\$ 347	\$		\$ 347
Accounts Payable	4,724			4,724
Accrued Liabilities	5,286			5,286
Notes Payable	<u>24,061</u>		<u>57,970</u>	<u>82,031</u>
Total Liabilities	<u>34,418</u>		<u>57,970</u>	<u>92,388</u>
Equity and Other Credits:				
Investment in General Fixed Assets		219,094		219,094
Unreserved Fund Balance	<u>36,867</u>			<u>36,867</u>
Total Equity and Other Credits	<u>36,867</u>	<u>219,094</u>		<u>255,961</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>\$ 71,285</u>	<u>\$ 219,094</u>	<u>\$ 57,970</u>	<u>\$ 348,349</u>

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES  
 For the Year Ended December 31, 1995

	<u>Governmental Fund Type</u> General Fund
<b>REVENUES:</b>	
Ad Valorem Taxes and State Revenue Sharing	\$ 80,518
Fire Insurance Rebates	7,738
Other Income	<u>314</u>
Total Revenue	<u>88,570</u>
<b>EXPENDITURES:</b>	
Debt Service	29,652
Capital Expenditures	25,859
Insurance	17,961
Legal and Professional	5,454
Supplies	3,809
Miscellaneous	644
Repairs and Maintenance	8,264
Salaries, Payroll Tax Expense and Benefits	7,630
Utilities and Telephone	4,756
Vehicle Expense	<u>4,266</u>
Total Expenditures	<u>108,295</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	(19,725)
<b>OTHER FINANCING SOURCES (USES):</b>	
Long-Term Debt Proceeds	<u>15,025</u>
<b>EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(4,700)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>41,567</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 36,867</u>

See Accountants' Report.

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
<b>REVENUES:</b>			
Ad Valorem Taxes and State Revenue Sharing	\$ 70,000	\$ 80,518	\$ 10,518
Fire Insurance Rebates	6,000	7,738	1,738
Other Income	<u>          </u>	<u>314</u>	<u>314</u>
Total Revenue	<u>76,000</u>	<u>88,570</u>	<u>12,570</u>
<b>EXPENDITURES:</b>			
Debt Service	45,000	29,652	15,348
Capital Expenditures	60,000	25,859	34,141
Insurance	20,000	17,961	2,039
Legal and Professional	5,000	5,454	(454)
Supplies	6,000	3,809	2,191
Miscellaneous	1,000	644	356
Repairs and Maintenance	6,000	8,264	(2,264)
Salaries, Payroll Tax Expense and Benefits	15,000	7,630	7,370
Utilities and Telephone	3,000	4,756	(1,756)
Vehicle Expense	<u>10,000</u>	<u>4,266</u>	<u>5,734</u>
Total Expenditures	<u>171,000</u>	<u>108,295</u>	<u>62,705</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(95,000)	(19,725)	75,275
<b>OTHER FINANCING SOURCES (USES):</b>			
Long-Term Debt Proceeds	<u>75,000</u>	<u>15,025</u>	<u>(59,975)</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURE AND OTHER FINANCING USES	(20,000)	(4,700)	15,300
Fund Balance - Beginning of Year	<u>41,567</u>	<u>41,567</u>	<u>          </u>
Fund Balance - End of Year	<u>\$ 21,567</u>	<u>\$ 36,867</u>	<u>\$ 15,300</u>

See Accountants' Report.



**FIRE PROTECTION DISTRICT NO. 1  
OF GRANT PARISH**

**Schedule of Per Diem Paid to Board Members  
for the Year Ended December 31, 1995**

For the year ended December 31, 1995, no payments were made to members of the governing board.

See Accountants' Report.



**ROZIER, HARRINGTON & MCKAY**  
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June 6, 1996

Fire Protection District No. 1  
of Grant Parish  
Colfax, Louisiana 71417

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Fire Protection District No. 1 of Grant Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 1 of Grant Parish's compliance with certain laws and regulations during the year ended December 31, 1995, included in the *Louisiana Attestation Questionnaire*. This agree-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.

*Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

*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 us with the required list including the noted information.

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

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

Management provided us with all payroll records.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

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

#### *Budgeting*

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

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

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

We traced the adoption of the original budget to the minutes of a meeting held on July 28, 1994, which indicated that the budget was unanimously adopted by the Governing Board of the Fire Protection District No. 1 of Grant Parish. There were no amendments to the original budget.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budget revenues did not exceed actual revenues by more than 5%. Furthermore, actual expenditures did not exceed budgeted expenditures 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;

We 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.

#### *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).

The Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

#### *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.

We inspected cash receipts journal for the period under examination and noted that \$15,000 was borrowed from Colfax Banking Company during the month of January 1995. Subsequent investigation revealed that the loan was approved by the State Board Commission on December 15, 1994.

We noted no further deposits which appeared to be proceeds from 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.

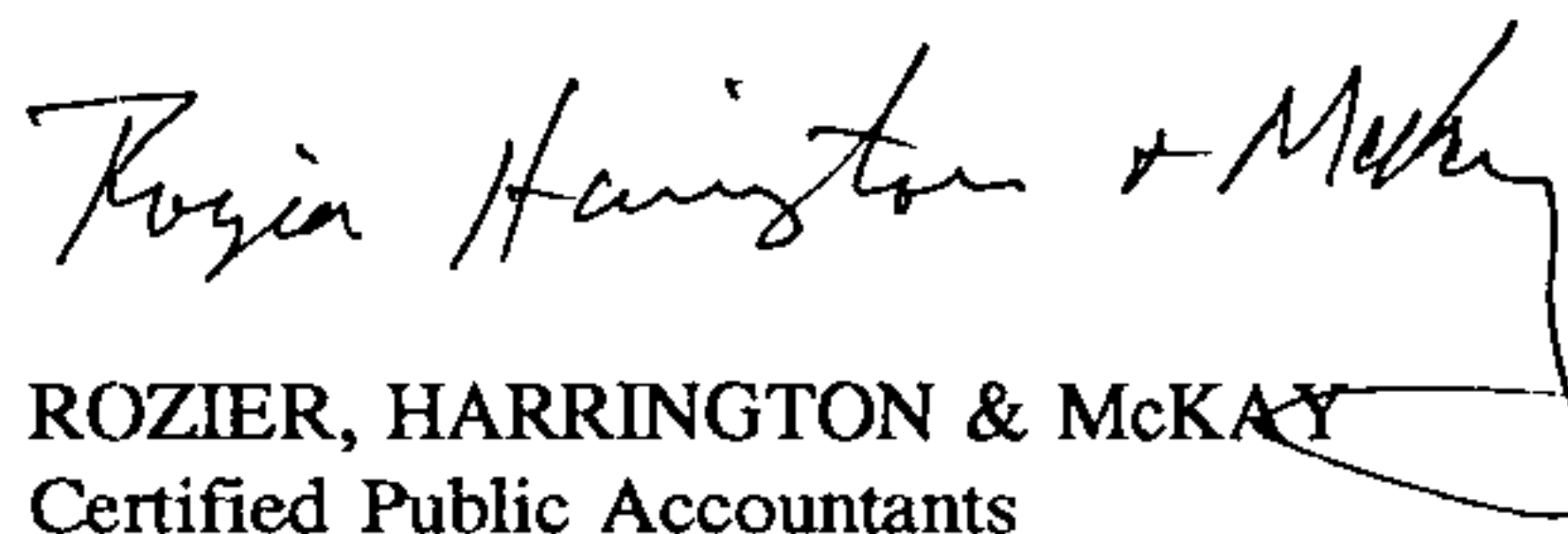
A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Inspection of documentation supporting each of the six (6) selected disbursements indicated that each check was signed by two (2) members of the Board. No further approval was required.

Board of Directors  
Fire Protection District No. 1  
of Grant Parish  
June 6, 1996  
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We were 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, 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 the Fire Protection District No. 1 of Grant Parish 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.

  
ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

LOUISIANA ATTESTATION QUESTIONNAIRE

FOR THE YEAR ENDED DECEMBER 31, 1995