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DISTRICT NO. 4
CLABORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Approved Upon Procedures Report
As of and for the Year Ended
December 31, 1997

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: 4-22-98



DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1997

C O N T E N T S

	Statement	Page No.
Accountant's Compilation Report		3
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	B	5
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	C	6
Notes to the Financial Statements		7
	Schedule	Page No.
Supplemental Information Schedule - Schedule of Compensation Paid Commissioners	I	10
Accountant's Report on Applying Agreed-Upon Procedures		18
Louisiana Attestation Questionnaire		23



Accountant's Compilation Report

VERNON COON
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

STATE OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

**MEMBER FELLOW IN
INTERMEDIATE
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING**

**BOARD OF COMMISSIONERS
DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lafayette, Louisiana**

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the District No. 6, Claiborne Parish Fire Department, Inc., a component unit of the Claiborne Parish Police Jury, as of December 31, 1997, and for the year 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
April 7, 1998

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

DISTRICT NO. 6
CLARKINE PARISH FIRE DEPARTMENT, INC.
Libon, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1997

	GOVERNMENTAL FUND TYPE - GENERAL FUND	- AFFILIATE GROUPS -		TOTAL MEMORANDUM (09/5)
		GENERAL FUND ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS				
Cash	\$74,661			\$74,661
Receivables - all values in taxes	201,096			201,096
Land, buildings, and equipment		\$774,067		774,067
Amount to be provided for retirement of general long-term debt			\$276,548	276,548
TOTAL ASSETS AND OTHER DEBITS	<u>\$275,757</u>	<u>\$774,067</u>	<u>\$276,548</u>	<u>\$1,326,372</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$18,413			\$18,413
Lease payable			\$276,548	276,548
Total Liabilities	<u>18,413</u>	<u>NONE</u>	<u>276,548</u>	<u>344,961</u>
Fund Equity:				
Investment in general fixed assets		\$774,067		774,067
Fund balance - unreserved - undesignated	257,344			257,344
Total Fund Equity	<u>257,344</u>	<u>774,067</u>	<u>NONE</u>	<u>1,031,411</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$275,757</u>	<u>\$774,067</u>	<u>\$276,548</u>	<u>\$1,326,372</u>

See accompanying notes and accountant's compilation report.

CLAIBORNE PARISH FIRE PROTECTION DISTRICT NO. 6
 Lake, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance

REVENUES	
Ad valorem taxes	\$219,638
Intragovernmental revenues - state funds - fire insurance rebate	4,699
Use of money and property	4,051
Other revenues	500
Total revenues	<u>228,886</u>
EXPENDITURES	
Current - public safety:	
Personal services	1,430
Operating services	43,184
Material and supplies	32,016
Travel and other	254
Debt service	41,662
Capital outlay	304,004
Intragovernmental	17,615
Total expenditures	<u>440,155</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(211,269)</u>
OTHER FINANCING SOURCES	
Sale of assets	4,000
Increase in capital lease	236,348
Total other financing sources	<u>240,348</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>29,079</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>102,055</u>
FUND BALANCE AT END OF YEAR	<u>\$157,348</u>

See accompanying notes and accountant's compilation report.

DISTRICT NO. 6
 CLAIRBORNE PARISH FIRE DEPARTMENT, INC.
 Lyleton, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 (Excluding Capital Leases)

Statement of Revenues, Expenditures, and
 Changes in Fund Balance -
 Budget (Non-Basis) and Actual
 For the Year Ended December 31, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$185,253	\$215,636	
Intergovernmental revenue:			
State funds - fire insurance rebate	4,699	4,699	
Local funds	1,254		(1,254)
Use of money and property	3,861	4,051	190
Other revenues	6,908	900	(6,008)
Total revenues	<u>201,975</u>	<u>224,886</u>	<u>22,911</u>
EXPENDITURES			
Current - public safety:			
Personal services	1,880	1,420	360
Operating services	42,100	43,184	(84)
Material and supplies	32,200	32,016	184
Travel and other	200	254	46
Debt service	43,680	43,682	1,828
Capital Outlay	24,250	27,456	(3,206)
Intergovernmental	20,000	17,519	2,389
Total expenditures	<u>168,130</u>	<u>163,597</u>	<u>4,533</u>
EXCESS OF REVENUES OVER EXPENDITURES	36,845	61,289	24,444
OTHER FINANCING SOURCES			
Sale of assets		4,000	4,000
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	36,845	65,289	28,444
FUND BALANCE AT BEGINNING OF YEAR	<u>21,603</u>	<u>192,083</u>	<u>160,480</u>
FUND BALANCE AT END OF YEAR	<u>\$58,490</u>	<u>\$257,374</u>	<u>\$189,084</u>

See accompanying notes and accountant's compilation report.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

District No. 6, Claiborne Parish Fire Department, Inc. was originally created as the Lisbon Fire Protection District by resolution of the Claiborne Parish Police Jury on May 7, 1987. The district was incorporated on August 6, 1987. The name of the district was changed to District No. 6, Claiborne Parish Fire Department, Inc., by resolution of the police jury on February 11, 1988. The district was created to purchase and maintain fire equipment and provide fire protection for people within the district as provided by Louisiana Revised Statutes 40:1491-1501. Fire protection for the district is provided totally by volunteers. The district has fire stations located in Lisbon, Sharon, Arzona and Ambloch. A resolution by the Claiborne Parish Police Jury on August 5, 1993, allowed District No. 6, Claiborne Parish Fire Department, Inc., to annex the station at Summerfield and to add stations at Hebron, Bailey Town, and Gales. The district is governed by a five member board of commissioners; two members appointed by the Claiborne Parish Police Jury, two members appointed by the Mayor and Board of Aldermen of the Village of Lisbon, and one member by the other four members. Members serve two-year terms.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Claiborne Parish Police Jury is the financial reporting entity for Claiborne 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 inclusion 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 Claiborne 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:

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana
Notes to the Financial Statements (Continued)

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
 - 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 fixed assets and general long-term obligations) that are not recorded in the "fund" 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, when the focus of attention is on the providing of services to the public as opposed to proprietary funds when the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental fund types (General Fund). The General Fund is the general operating fund of the district and is used to account for all financial activities not required to be accounted for in other funds. Primary funding is provided by an ad valorem tax approved by voters of the district and state fire insurance rebates.

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. All purchased general fixed assets are valued at historical cost. Donated fixed assets are recorded at their fair market value on the date of donation. Approximately 97 per cent of general fixed assets are valued at actual cost while the remaining 3 per cent are valued at estimated cost, based on the actual historical cost of like items. No depreciation has been provided on general fixed assets.

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 capitalized.

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.

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 susceptible to accrual (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:

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 *ad valorem* lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 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, January, and February of the current year.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and other intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

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

Other Financing Sources

Proceeds from capital leases and the sale of assets are accounted for as other financing sources and are recognized when the underlying events occur.

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 modified accrual basis of accounting, except for the exclusion of increases in capital leases. 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.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

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, 1997, the district has demand deposits (bank balances) totaling \$74,661.

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 bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 1997, total \$100,693 and are not fully secured by federal deposit insurance.

**G. TOTAL COLUMN ON COMBINED
BALANCE SHEET**

The total column in the combined balance sheet is captioned Memorandum Only (Overview) 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.

DISTRICT NO. 6
 CLAIROBNE PARISH FIRE DEPARTMENT, INC.
 Litchon, Louisiana
 Notes to the Financial Statements (Continued)

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 11.15 mills on property within the boundaries of the district for maintenance and operation of the district. The district levied 11.15 for 1997. The tax will expire with the 2006 tax roll.

The following are the principal taxpayers for the parish and their 1997 assessed valuation:

	1997 Assessed Valuation	Percent of Total Assessed Valuation
Marathon Oil Company	94,256,140	5.71%
Texas Gas Transmission Corporation	1,820,000	1.12%
Lachow Corporation	1,644,630	1.05%
Heard Producing Company, Inc.	1,742,990	1.04%
Energy Louisiana, Inc.	1,662,640	1.02%
Rathbun Telecommunications	1,606,000	1.01%
Hunt Oil Company	1,512,430	0.93%
Duke Energy Field Services, Inc.	1,453,510	0.89%
Clairobne Electric Co-op., Inc.	1,264,820	0.78%
Norcan Gas Transmission Company	<u>926,280</u>	<u>0.57%</u>
Total	<u>\$20,926,430</u>	<u>13.0%</u>

3. CHANGES IN GENERAL, FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1997:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Land	\$2,100			\$2,100
Buildings	101,380			101,380
Furniture and equipment	NONE	\$2,408		2,408
Equipment	119,680	20,355	(548,900)	81,135
Vehicles	198,582	104,662		303,244
Assets under capital lease	99,950	126,548	(99,950)	126,548
Total	<u>\$518,962</u>	<u>\$460,953</u>	<u>(\$448,450)</u>	<u>\$771,067</u>

Included in additions to vehicles are \$99,950 of assets transferred from assets under capital lease.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lafayette, Louisiana
Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1997:

	<u>Capital Leases</u>
Long-term debt payable at January 1, 1997	\$41,099
Additions	276,348
Reductions	<u>(41,099)</u>
Long-term debt payable at December 31, 1997	<u>\$276,348</u>

5. CAPITAL LEASE

The district records items under capital leases as an asset and an obligation in the accompanying financial statements. During 1997, the district entered into a capital lease for a pumper mounted on a freightliner FL80 chassis and a pumper mounted on a Ford F800 chassis. The lease had an original recorded amount of \$276,448. Lease obligations are retired from the General Fund. The following is a summary of future minimum lease payments, together with the present value of the net minimum lease payments, as of December 31, 1997:

<u>Year</u>	
1998	\$56,664
1999	56,664
2000	56,664
2001	56,664
2002	56,664
2003	<u>56,664</u>
Total	339,584
Less amount representing interest	<u>(63,236)</u>
Present value of net minimum lease payments	<u>\$276,348</u>

7. LITIGATION AND CLAIMS

At December 31, 1997, the district is not involved in any litigation, nor is it aware of any unasserted claims.

SUPPLEMENTAL INFORMATION SCHEDULE

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lisbon, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1997

COMPENSATION PAID COMMISSIONERS

The schedule of compensation paid to commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The commissioners receive \$30 per month.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lafayette, Louisiana

Schedule of Compensation Paid Commissioners
For the Year Ended December 31, 1997

Sammy Grason	5,700
John Hanson	200
Carroll Holmes	80
Darryl Lee	300
Irv Richardson	170
Frank Spear	<u>300</u>
Total	<u>\$1,450</u>

**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 *Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

**BOARD OF COMMISSIONERS
DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.
Lafayette, Louisiana**

**MEMBER INSTITUTE
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS**

**MEMBER OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS**

**MEMBER INSTITUTE OF
INDEPENDENT
BUSINESSMEN, AUDITORS
AND FINANCIAL MANAGERS**

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of District No. 6, Claiborne Parish Fire Department, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about District No. 6, Claiborne Parish Fire Department, Inc.'s compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying *Louisiana Association Governmental*. 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 \$3,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-0251 (the public bid law).

A review was made of all disbursements for the year. This review disclosed no expenditures for public works exceeding \$50,000. However, in April, 1997, the fire district entered into a lease purchase agreement for two pumps. The lease is in the amount of \$276,548 for a period of six years. Bids for this equipment were accepted by the district at the meeting of November 18, 1996.

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DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.

Libon, Louisiana

Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1997

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 42:1101-1134 (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.

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.

The district has no employees.

Budgeting

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

Management provided me with a copy of the original budgets and amendments.

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 December 9, 1996, which indicated that the budgets had been adopted by the Board of Commissioners of District No. 6, Claiborne Parish Fire Department, Inc. by votes of all in favor and none opposed. I also traced the adoption of amendment to the 1997 budget to the minutes of the meeting held on December 8, 1997.

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

Libon, Louisiana

Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1997

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 twelve randomly selected disbursements disclosed the following:

- (a) All six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of documentation supporting 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.

Meetings

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

No documentation could be located to support agendas for the meetings being published or posted as required by LSA-RS 42:7. I recommended that the agendas for all meetings be posted at least 24 hours prior to each meeting as required by the referenced statute. The posted notice should also include a notation stating the date it is posted.

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.

DISTRICT NO. 6
CLAIBORNE PARISH FIRE DEPARTMENT, INC.

Lafayette, Louisiana

Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1997

I inspected copies of all deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. However, as discussed in number 1 above, other procedures disclosed a capital lease entered into in April, 1997.

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, advances, or gifts.

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

This report is intended solely for the use of management of the District No. 6, Claiborne Parish Fire Department, Inc. 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

April 7, 1998