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**DESOTO PARISH FIRE PROTECTION  
DISTRICT NO. 2  
KEATCHIE/SHILOH/GLOSTER, LOUISIANA**

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**GENERAL PURPOSE FINANCIAL STATEMENTS  
WITH ACCOUNTANT'S COMPILATION REPORT  
AND AGREED-UPON PROCEDURES REPORT**

As of and for the year ended

December 31, 1987

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: JUL 22 1988

Deborah D. Doss, MBA, CPA  
122 Jefferson Street  
Monroe, Louisiana 71052  
318-872-3007

DEBOTO PARISH FIRE PROTECTION DISTRICT NO. 2  
KEATCHE/SILOH/HOGLISTER, LOUISIANA

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1997

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### Accountant's Compilation Report

**Board of Directors**

DeSoto Parish Fire Protection District No. 2  
Rochelle/Chicot/Groster, Louisiana

I have compiled the accompanying general purpose financial statements of DeSoto Parish Fire Protection District No. 2 as of and for the year ended December 31, 1997, as required by Louisiana Revised Statute 24:513. The general purpose financial statements will be compiled 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. I have not audited or reviewed the accompanying financial statements, and accordingly do not express an opinion or any form of assurance on them.

*Deborah D. Dees, CPA*

Certified Public Accountant  
Manfield, Louisiana

June 23, 1998

**DESOTO PARISH FIRE PROTECTION DISTRICT NO. 3**

Parishwide-Covered, Localities

**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet

December 31, 1987

	GOVERNMENTAL FUNDS		POLYMER FUND		ACCOUNT GROUPS		TOTAL PROVIDED BY CRAO
	GENERAL FUND	DEPT. SERVICE FUND	EQUITY FUND	GENERAL FUND ASSETS	GENERAL FUND LIABILITIES	NET ASSETS	
<b>ASSETS AND OTHER DEBITS</b>							
Cash	\$ 31,860	\$ 8,183	\$ 1,793	\$	\$	\$	\$ 41,836
Accounts Receivable, net allowance	5,856	24,180					27,798
Fund Assets				121,328			121,328
Amount to be provided for retirement of certificates of indebtedness						95,000	95,000
<b>TOTAL ASSETS</b>	<u>\$ 38,716</u>	<u>\$ 32,363</u>	<u>\$ 1,793</u>	<u>\$ 121,328</u>	<u>\$</u>	<u>\$ 95,000</u>	<u>\$ 263,200</u>
<b>LIABILITIES &amp; FUND EQUITY AND OTHER CREDITS</b>							
Liabilities:							
Due to Fireworks Fund	\$	\$	\$ 1,793	\$	\$	\$	\$ 1,793
Certificates of indebtedness payable						95,000	95,000
<b>TOTAL LIABILITIES</b>			<u>\$ 1,793</u>			<u>\$ 95,000</u>	<u>\$ 96,793</u>
Fund Equity and Other Credits:							
Investment in Fund Assets				121,328			121,328
Fund Balance - Unreserved	38,828	16,348					55,176
Fund Balance - Reserved for debt service		16,892					16,892
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<u>\$ 38,828</u>	<u>\$ 33,240</u>		<u>\$ 121,328</u>			<u>\$ 193,511</u>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<u>\$ 38,828</u>	<u>\$ 33,240</u>	<u>\$ 1,793</u>	<u>\$ 121,328</u>	<u>\$</u>	<u>\$ 95,000</u>	<u>\$ 201,171</u>

See accompanying notes and accountancy compilation report.

**DESOTO PARISH FIRE PROTECTION DISTRICT NO. 2**  
**Kennerly/Shiloh/Gloster, Louisiana**  
**GOVERNMENTAL FUNDS**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended December 31, 1997**

	GENERAL FUND	DEPT. SERVICE FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>			
Ad valorem taxes	\$	\$	\$
		31,268	31,268
Parcel fees	17,260		17,260
Revenue Sharing	1,389		1,389
Insurance rebate	3,819		3,819
Interest		65	65
Local cash contributions	100		100
<b>TOTAL REVENUES</b>	<b>22,627</b>	<b>31,333</b>	<b>54,000</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
Operations	6,468		6,468
Insurance	7,796		7,796
Administration	10,844		10,844
Capital Outlay	84,857		84,857
<b>Debt Service:</b>			
Principal payments		14,000	14,000
Interest		2,300	2,300
<b>TOTAL EXPENDITURES</b>	<b>122,705</b>	<b>16,300</b>	<b>139,005</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(100,128)</b>	<b>15,033</b>	<b>(85,095)</b>
<b>OTHER FINANCING SOURCES</b>			
Sale of asset	300		300
Operating Transfer (input)	10,000	(10,000)	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>10,300</b>	<b>(10,000)</b>	<b>300</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b>(89,828)</b>	<b>4,933</b>	<b>(84,745)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>150,813</b>	<b>30,319</b>	<b>181,132</b>
Prior period adjustment	(1,892)		(1,892)
<b>FUND BALANCE, END OF YEAR</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>59,085</b>	<b>25,386</b>	<b>84,471</b>

See accompanying notes and accountant's compilation report.

**DE SOUZA PARISH FIRE PROTECTION DISTRICT NO. 2**  
**Kenner/Slidell/Greater, Louisiana**  
**GOVERNMENTAL FUND TYPES**

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

	GENERAL FUND			DEBT SERVICE FUND		
	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE %	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE %
<b>REVENUES</b>						
Ad Valorem taxes	\$	\$	\$	\$	\$	\$
Parcel fees	17,000	17,000	0	0	0	0
Revenue sharing		1,500	1,500			0
Insurance refunds	4,000	3,818	(45)			0
Interest					80	80
Local cash contributions		500	500			0
<b>TOTAL REVENUES</b>	<b>21,000</b>	<b>22,418</b>	<b>1,07</b>	<b>0</b>	<b>800</b>	<b>1,00</b>
<b>EXPENDITURES</b>						
Current:						
Operations	28,400	3,400	(12)			0
Insurance	8,000	7,760	(95)			0
Administration	9,000	10,944	121			0
Capital Outlay	16,000	24,807	155			0
Debt Service:						
Principal payments				14,000	14,000	0
Interest				2,000	2,000	100
<b>TOTAL EXPENDITURES</b>	<b>61,400</b>	<b>49,911</b>	<b>(81)</b>	<b>16,000</b>	<b>16,000</b>	<b>100</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(40,400)</b>	<b>(27,493)</b>	<b>(68)</b>	<b>(16,000)</b>	<b>(15,200)</b>	<b>(95)</b>
<b>OTHER FINANCING SOURCES</b>						
State of letter		300	300			0
Operating Transfers in (out)		10,000	10,000		(10,000)	(10,000)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>10,300</b>	<b>10,300</b>	<b>0</b>	<b>(10,000)</b>	<b>(10,000)</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>(40,400)</b>	<b>(17,193)</b>	<b>(42)</b>	<b>(16,000)</b>	<b>(25,200)</b>	<b>(158)</b>
<b>ADJUSTMENTS TO NONCASH BUDGET</b>						
State capital expense offset grant	(10,000)		10,000			0
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>128,010</b>	<b>128,010</b>		<b>28,200</b>	<b>28,200</b>	
Five period adjustment	10,000	10,000				
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 138,010</b>	<b>\$ 138,010</b>	<b>\$ 0</b>	<b>\$ 12,200</b>	<b>\$ 13,000</b>	<b>\$ 100</b>

See accompanying notes and accountant's compilation report.

## DESOLO PARISH FIRE PROTECTION DISTRICT NO. 2

Natchitoches/Chiloh/Gloster, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1997

### INTRODUCTION

DeSoto Fire Protection District No. 2 was created by the DeSoto Parish Police Jury, as authorized by Louisiana Revised Statute 40:1482 on February 20, 1993. The district is governed by a five-member board appointed in accordance to LRS 40:1488 as follows: two members by the police jury, two members by the Village of Natchitoches, and one by the other four members. Board districts serve staggered commissions. The District is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the DeSoto Parish Fire Protection District No. 2 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

As the governing authority of the parish, for reporting purposes, the DeSoto Parish Police Jury is the financial reporting entity for DeSoto 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 nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the DeSoto Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set two criteria to be considered in determining financial accountability. This criteria included:

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/leader
  - 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. Organization 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 and has the ability to impose its will on the district, the district was determined to be a component unit of the DeSoto 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 financial reporting entity.

## DESOTO PARISH FIRE PROTECTION DISTRICT NO. 2

Kennerly, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1997

### 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 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 and fiduciary. 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 fund assets, and the servicing of general long-term debt. Governmental funds of the district include:

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

**Debt Service Fund**—accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

Fiduciary funds are used to account for assets held on behalf of outside parties, or on behalf of other funds within the district. The fiduciary fund of the district includes:

**Agency Fund**—accounts for assets that the district holds on behalf of the Fireman's Fund as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

### 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

The major sources of revenue (all revenues taxes and parcel fees) are recognized when susceptible to accrual, i.e., when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used in pay liabilities of the current period.

#### Expenditures

Expenditures are generally recorded when the related fund liability is incurred, if measurable.



## **DESOTO PARISH FIRE PROTECTION DISTRICT NO. 2**

**Kennerly/Simoloh/Daoster, Louisiana**

**Notes to the Financial Statements**

**As of and for the Year Ended December 31, 1997**

### **E. BUDGET**

The district is required by state law to adopt an annual budget. The budget is presented on the cash basis. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

A proposed budget is submitted to the governing board and made available for public inspection at the Executive Town Hall no later than 15 days prior to December 31, of each year. In open meeting prior to December 31, the budget is adopted and becomes part of the official minutes of the Board. Once a budget is approved, it can be amended by approval of a majority of the Board. Amendments are presented at a regular open meeting for Board approval. The debt service fund's budget is adopted as part of the general fund.

### **F. CASH**

Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At December 31, 1997, the district has cash in demand and interest-bearing demand deposits totaling \$40,429 (bank balances.) These deposits are stated at cost, which approximates market. Under state law, these deposits 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. At December 31, 1997, the district has \$43,953 (bank balances) in deposits. These deposits are fully secured from risk by \$100,000 of federal deposit insurance.

### **G. FIXED ASSETS**

Fixed assets are recorded as expenditures of the time purchased, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost. Assets acquired from the predecessor volunteer fire department are recorded in the amount of the outstanding department debt which the district paid in order to transfer the assets. No depreciation has been provided on general fixed assets.

### **H. LONG TERM DEBT**

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 government funds when due.

### **I. FUND EQUITY**

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

## DESOTO PARISH FIRE PROTECTION DISTRICT NO. 2

Monroe/Shalaya/Oriente, Louisiana

Notes to The Financial Statements

As of and for the Year Ended December 31, 1997

### 1. TOTAL COLUMN COMMITMENTS

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

### 2. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	GENERAL FUND	FIRE SERVICE FUND	TOTAL
All valuer's taxes	\$	\$ 24,708	\$ 24,708
Parcel fees	8,882		8,882
Less allowance for doubtful accounts	(8,300)		(8,300)
Total	\$ 1,082	\$ 24,708	\$ 21,768

The District records an allowance for doubtful parcel fee receivables. The allowance is based on management estimate.

### 3. PRIOR PERIOD ADJUSTMENT

A prior period adjustment was made to fund equity to record the allowance for doubtful accounts in the proper reporting period according to generally accepted accounting principles.

### 4. LEVIED TAXES

The District levies taxes on real and business personal property located within the boundaries of the District. Property taxes are levied by the District on property values assessed by the DeSoto Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

#### Property Tax Calendar:

Assessment date	January 1, 1997
Levy date	June 08, 1997
Tax bills mailed	October 15, 1997
Total taxes are due	December 31, 1997
Penalties & interest added	January 01, 1998
Tax sale	May 10, 1998

**DESOTO PARISH FIRE PROTECTION DISTRICT NO. 2**

Hearshie/Shiloh/Gilbert, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1997

**4. LEVIED TAXES (continued)**

The District has authorized and levied a 7 millage ad valorem tax. Ad valorem taxes are recorded in the year the taxes are assessed. The taxes are normally collected in December of the current year and January and February of the crossing year. Total assessed value in the District was \$8,615,808 in 1997. Louisiana state law exempts the first \$7,500 of assessed value of taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$2,142,432 in 1997. Total ad valorem tax revenues recognized in 1997 by the District was \$21,208.

The following are the principal taxpayers for the district:

Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
General Explosives Co.	\$ 950,740	11.0%
South Central Bell	638,430	7.4%
Southern Electric	445,450	5.1%
Koch Gateway Pipeline	360,370	4.2%
Falcozet, Women	200,650	2.3%
Texas Eastern Transmission	177,130	2.0%
J-W Operating	178,280	2.0%
BP Field Assets, L.P.	151,800	1.8%
Crystal Gas, L.L.C.	158,850	1.8%
Parola Harbore Electric	137,300	1.6%
Total	<u>\$ 3,692,500</u>	<u>42.7%</u>

In addition, there is an annual \$25 parcel fee on each lot. There are approximately 800 parcels in the District.

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance, January 1, 1997	Addition	Deduction s	Balance, December 31, 1997
Fire equipment	\$ 17,521	\$ 64,657	\$ 1	\$ 112,177
Land	6,080			6,080
Buildings	1,070			1,070
Total	<u>\$ 24,671</u>	<u>\$ 64,657</u>	<u>\$ 1</u>	<u>\$ 120,398</u>

## DESOTO PARISH FIRE PROTECTION DISTRICT NO. 2

Metairie/St. John/Crosier, Louisiana

Notes to the Financial Statements

As of and for the Year Ended December 31, 1997

### 6. CHANGES IN LONG-TERM DEBT

Certificates of Indebtedness, Series 1995, were issued December 30, 1995, in the amount of \$73,000 for acquiring and improving fire protection facilities and equipment. The bonds are secured by a special sales mill ad valorem tax. The annual installments range from \$14,808-\$18,080 per year plus semiannual interest payments at 5.5 percent.

The annual requirements to amortize the certificates outstanding at December 31, 1997, including interest of \$8,652 are as follows:

Year ending	
1998	\$ 10,808
1999	10,808
2000	10,200
2001	10,448
Total	\$ <u>42,264</u>

### 7. LITIGATION AND CLAIMS

The fire district is not involved in any litigation at December 31, 1997, nor is it aware of any threatened claims.

### **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, 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 Directors**

DeCade Parish Fire Protection District No. 2

Kennerly, LA

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed upon by the management of DeCade Parish Fire Protection District No. 2 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about DeCade Parish Fire Protection District No. 2's compliance with certain laws and regulations during the year ended December 31, 1997. Included in the accompanying Louisiana Abatement Questionnaire. 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 the year for materials 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).

A review was made of the disbursement journal for the year. One expenditure was made for over \$57,000 for two fire trucks. I examined documentation which indicated that this expenditure had been properly accepted in accordance with the provisions of LSA-RS 38:2211-2251.

**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 42:1101-1104 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Board 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 Board provided me with the required list.

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.

A review of the disbursement journal did not indicate any employees. The clerk is paid as an independent contractor. The clerk did not appear on any listing provided by the Board in agreed-upon procedure 2 above.

#### **Budgeting**

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

Management provided me with a copy of the original budget for the general fund.

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

I traced the adoption of the original general fund budget to the minutes of the meeting held on December 4, 1996, which indicated that the budget had been adopted by the Board of Directors of the Delaware Parish Fire Protection District #2 by a vote of 4 in favor and 0 opposed.

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 5% or more.

LSR 30-1309-1310 requires that the fire district adopt a budget amendment when revenues and other sources to date plus projected amounts for the remainder of the year are failing to meet budgeted amounts by five percent or more and/or when expenditures and other used to date plus project amounts for the remainder of the year are exceeding budgeted amounts by five percent 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%, except that expenditures for administrative expenses were 10% in excess of amounts budgeted for the year and the capital outlay for the fire trucks was not included in the budget.

**BOARD RESPONSE:** The budget will be more closely monitored.

#### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and

- a. trace payments to supporting documentation as to correct 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.

The payments were found to be coded to the correct fund and general ledger accounts.

June 23, 1999

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

Inspection of documentation supporting each of the selected disbursements indicated approvals from a board member for all of the disbursements.

#### Meetings

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

DeCade Parish Fire Protection District No. 2 is required to post a notice of each meeting and the accompanying agenda in the door of the district's meeting place. I found copies of the agenda notices with a notation stating the date posted in the files.

#### 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 Disbursements

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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. The clerk (as noted in procedure 4) is an independent contractor, and no instances were noted which would indicate payments that would constitute a bonus, advance, or gift.

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 DeCade Fire Protection District No. 2 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.



Monroe, Louisiana  
June 23, 1999



#### **Louisiana Attestation Questionnaire**

The accompanying Louisiana Attestation Questionnaire has been completed by management and is included in this report as required.

## APPENDIX F, LOUISIANA ATTESTATION QUESTIONNAIRE

April 7, 1998 Date

DR. RAY D. DEER, MPA, CPA  
122 JEFFERSON  
MEMPHIS, TN 38103  
 (Auditor)

In connection with your completion of our financial statements as of Dec. 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:813 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 Apr. 7, 1998 (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 28:2712, 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, fee, or premium, 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, 1988, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 26:1201-14) or the budget requirements of LSA-RS 28:42.

Yes  No

**Accounting and Reporting**

None listed

**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 44:7, 44:7, 44:35, and 44:56.

Yes  No 

We have filed our annual financial statements in accordance with LSA-RS 34:514, 33-663, and/or 38-91, as applicable.

Yes  No 

We have had our financial statements audited or compiled in accordance with LSA-RS 34:515.

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 5 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1934 Louisiana Constitution, and LSA-RS 47:1440.85.

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 contributions 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.

Robert K. Simon Secretary 4-14-98 Date  
 11  
Shybil B. Smith Treasurer 11 Date  
 11  
Shybil B. Smith President 4-7-98 Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the constitutional provisions under which they have received state and/or local funds.