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

FINANCIAL REPORT
 (Complied)

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

December 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been referred 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 4-2-97

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ACCOUNTANTS' COMPILED REPORT

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

We have compiled the accompanying general-purpose financial statements of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, (a component unit of Morehouse Parish), as of and for the year ended December 31, 1996, 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, equity and other credits, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

February 21, 1997

Hill, Inzina & Co.

**GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)**

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

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
December 31, 1996

	Governmental		Totals - (Memo - random/Only)
	Fund Type	Account Group	
	General Fund	General Fixed Assets	
ASSETS			
Cash and cash equivalents	\$ 11,649	\$ -	\$ 11,649
Investments	50,594	-	50,594
Taxes receivables	65,151	-	65,151
General fixed assets	<u>-</u>	<u>360,323</u>	<u>360,323</u>
Total assets	\$ 127,394	\$ 360,323	\$ 487,716
EQUITY AND OTHER CREDITS			
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 360,323	\$ 360,323
Fund balance:			
Designated for subsequent year's expenditures	65,151	-	65,151
Unreserved and undesignated	<u>62,243</u>	<u>-</u>	<u>62,243</u>
Total equity and other credits	\$ 127,394	\$ 360,323	\$ 487,716

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND
For the Year Ended December 31, 1990

	Budget	Actual	Variance - (Unfavorable)
Revenues:			
Taxes	\$ 62,800	\$ 68,404	\$ 6,604
Intergovernmental	8,300	8,300	-
Fees	3,400	3,446	46
Miscellaneous	3,800	4,278	1,278
	<u>\$ 78,300</u>	<u>\$ 84,430</u>	<u>\$ 7,728</u>
Expenditures:			
Public safety:			
Bad debts	\$ 3,000	\$ 2,844	\$ 156
Equipment maintenance and operations	17,000	12,300	4,698
Building maintenance	3,000	3,098	(98)
Office supplies	358	1,255	(907)
Utilities	3,208	3,889	393
Insurance and surety bond premiums	10,600	9,101	1,499
Dees	200	181	19
Legal and accounting	1,900	1,728	174
Telephone	2,360	2,377	123
Pension deduction	3,000	3,084	(84)
Training	1,500	125	1,375
Travel	1,000	-	1,000
Capital outlay	2,000	3,631	(2,631)
Debt service:			
Principal	63,604	63,604	-
Interest	5,325	5,325	-
	<u>\$ 118,452</u>	<u>\$ 113,738</u>	<u>\$ 5,712</u>
Excess of revenues over (under) expenditures	\$ 41,757	\$ 28,300	\$ 13,459
Fund balance - beginning	125,701	125,701	-
Fund balance - ending	<u>\$ 113,844</u>	<u>\$ 122,002</u>	<u>\$ 12,468</u>

See accountant's compilation report.

ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Sixth Ward Fire Protection District No. 1
of Morehouse Parish, Louisiana
Mey Houge, Louisiana

We have performed the procedures requested below, which were agreed to by the management of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, solely to assist you in evaluating the accompanying *Commissaire Administration* (questionnaire, dated January 13, 1997, and prepared for the year ended December 31, 1996). 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 year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).
 - Our review of expenditure totals and the detail general ledger revealed no individual expenditures for materials and supplies exceeding \$5,000 and no individual expenditures for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. We obtained 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 the board members, as well as their immediate families.

3. We obtained from management a listing of all employees paid during the period under examination.
4. We determined whether any of those employees included in the listing obtained from management in agreed-upon procedure (2) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.
 - o Our review of the expenditures indicated that the District paid no employees during the period under examination.

Budgeting

5. We obtained a copy of the legally adopted budget and all amendments.
6. We traced the budget adoption and amendments 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 period under examination and:
 - (1) traced payments to supporting documentation as to proper amount and payee, (2) determined if payments were properly coded to the correct fund and general ledger account, and (3) determined whether payments received approval from proper authorities.
 - o We noted no occurrences of lack of support, mis-ording or unauthorized payments.

Meetings

9. We examined 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).
 - o We noted no instances of noncompliance.

Contd.

10. We examined bank deposits for the period under examination to determine whether any such deposits appeared to be proceeds of bank loans, bonds, or like indebtedness.
- o We scanned bank deposits and the detail general ledger and 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 Our review of the expenditures indicated that the District paid no employees during the period under examination.

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.

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 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.

February 21, 1997

Price, Poirier & Co.