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Legislative Auditor

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH

Cottax, Louisiana

REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS

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 July 6, 1998

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May 14, 1988

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

We have compiled the accompanying balance sheet of the Fire Protection District No. 1 of Grant Parish as of December 31, 1987 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 of per Diem paid to board members, 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 schedule 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 GRANIT PARISH
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1997

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		Total Memorandum Cash
	General Fund	Fund Balance	Fixed Assets	Long-Term Debt	
ASSETS AND OTHER DEBITS					
Assets:					
Cash	\$ 2,207	\$		\$ 2,207	
Accounts Receivable	94,830				94,830
Property Plant and Equipment			203,950		203,950
Other Debits:					
Amount to be Provided for Retirement of General Long - Term Debt				-5,954	-5,954
TOTAL ASSETS AND OTHER DEBITS	\$ 97,037		\$ 203,950	\$ -5,954	\$ 1,327,631

See Accountant's Compilation Report.

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Continued)
 December 31, 1997

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		Total Memorandum Credit
	General Fund	Fund Assets	Fund Liabilities	Long-Term Debt	
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$ 8,000	\$	\$	\$	\$ 8,000
Accrued Liabilities	2,561				2,561
Notes Payable	35,453		8,654		44,107
Total Liabilities	46,014		8,654		54,668
Equity and Other Credits:					
Investment in General Fund Assets		323,850			323,850
Unreserved Fund Balance	50,358				50,358
Total Equity and Other Credits	50,358	323,850			374,208
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 96,372	\$ 323,850	\$ 8,654	\$	\$ 428,676

See Accountant's Completion Report.

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, 1997

	<u>Governmental Fund Type</u> General Fund
REVENUES:	
Ad Valorem Taxes and State Revenue Sharing	\$ 106,164
Fire Insurance Rebates	7,900
Interest Income	<u>10</u>
Total Revenue	<u>114,074</u>
EXPENDITURES:	
Debt Service	30,464
Insurance	10,505
Legal and Professional	6,296
Supplies	779
Miscellaneous	3,628
Repairs and Maintenance	7,402
Salaries, Payroll Tax Expense and Benefits	14,531
Utilities and Telephone	4,857
Vehicle Expense	7,064
Capital Expenditures	<u>4,655</u>
Total Expenditures	<u>105,581</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES:	 8,304
 OTHER FINANCING SOURCES (USES):	 <u>10,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES:	18,304
 FUND BALANCE - BEGINNING OF YEAR	 <u>32,049</u>
FUND BALANCE - END OF YEAR	<u>\$ 50,353</u>

See Accountant's Completion 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, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Ad Valorem Taxes and			
State Revenue Sharing	\$ 112,500	\$ 109,154	\$ (3,346)
Fire Insurance Rebates	6,000	7,600	1,600
Interest Income	<u> </u>	<u> 10</u>	<u> 10</u>
Total Revenue	<u>118,500</u>	<u>116,764</u>	<u>(1,736)</u>
EXPENDITURES:			
Debt Service	30,000	38,464	(8,464)
Capital Expenditures	15,500	4,655	10,845
Insurance	28,000	18,508	9,492
Legal and Professional	6,000	5,295	705
Supplies	6,000	779	5,221
Miscellaneous	4,000	3,628	372
Repairs and Maintenance	10,000	7,402	2,598
Salaries, Payroll Tax Expense and Benefits	15,000	14,031	969
Utilities and Telephone	6,000	4,657	1,343
Vehicle Expense	<u>10,000</u>	<u>7,064</u>	<u>2,936</u>
Total Expenditures	<u>130,500</u>	<u>105,680</u>	<u>24,820</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(12,000)	8,284	20,284
OTHER FINANCING SOURCES (USES)	<u> </u>	<u>10,025</u>	<u>10,025</u>
EXCESS (DEFICIENCY) OF REVENUES & OTHER SOURCES OVER EXPEND- ITURES AND OTHER USES	(12,000)	18,309	30,309
Fund Balance - Beginning of Year	<u>32,049</u>	<u>32,049</u>	<u> </u>
Fund Balance - End of Year	<u>\$ 20,049</u>	<u>\$ 50,358</u>	<u>\$ 30,309</u>

See Accountants' Compilation Report.

FIRE PROTECTION DISTRICT NO. 1
OF GRANT PARISH

Schedule of Per Diem Paid to Board Members
for the Year Ended December 31, 1997

For the year ended December 31, 1997, no payments were made to members of the governing board.

See Accountants' Completion Report

ROZIER, HARRINGTON & McKay
CERTIFIED PUBLIC ACCOUNTANTS

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May 14, 1997

Fire Protection District No. 1
of Grant Parish
Coffee, 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, 1997, included in the accompanying Louisiana Attestation Questionnaire. 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.

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.

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

Management provided us with the required list.

4. Determine 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.

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

Budgeting

5. Obtain 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 November 18, 1996, which indicated that the budget was unanimously adopted by the Governing Board of the Fire Protection District No. 1 of Grant Parish. The District provided us with a copy of the amended budget; however, minutes of the meeting recording the adoption were not available.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year did not fail to meet budgeted amounts by more than 5%. Variances between actual expenditures and budgeted amounts exceeded 5%; however, since this difference represents a favorable variance, no violation of State law has occurred.

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.

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

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 copies of all bank deposit slips for the period under examination and noted proceeds from a bank loan. Due to the short term nature of the loan (90 day maturity), the loan was not subject to approval by the State Bond Commission.

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 available to us 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.

Our prior year report, dated May 22, 1987, did not include any comments or unresolved matters.

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.


ROGER, HARRINGTON & McRAY
Certified Public Accountants

**FIRE DISTRICT NO. 1 OF GRANT PARISH
MANAGEMENT'S CORRECTIVE ACTION PLAN
COMPILATION/ATTESTATION REPORT
For the Year Ended December 31, 1997**

SECTION I - COMPILATION REPORT	
Finding - There were no findings in connection with the compilation report.	Response - N/A
SECTION II - ATTESTATION REPORT	
1997 - 1 Management failed to maintain minutes for all Board meetings of the District.	Response - Management will ensure that minutes are recorded for all meetings of the District.
SECTION III - MANAGEMENT LETTER	
Finding - There is no management letter issued with this report.	Response - N/A

**LOUISIANA ATTESTATION QUESTIONNAIRE
FOR THE YEAR ENDED DECEMBER 31, 1997**

RESOLUTION
Fire District No. 1 of Grant Parish

WHEREAS, State Law requires the Fire District No. 1 of Grant Parish to have an annual audit conducted by an independent Certified Public Accountant,

WHEREAS, the *Louisiana Association Questionnaire* is an integral component of the audit engagement and

WHEREAS, the members of the Board of Directors have reviewed the responses appearing in the accompanying *Louisiana Association Questionnaire* and found the responses to be both accurate and complete,

BE IT RESOLVED, the accompanying *Louisiana Association Questionnaire* is hereby approved by the Fire District No. 1 of Grant Parish, and

BE IT FURTHER RESOLVED, that the distribution of the accompanying *Louisiana Association Questionnaire* to the firm of Baker, Harrington and McKay, Certified Public Accountants for use in completing of the audit engagement is hereby approved,

THIS DONE AND SIGNED, this 7 day of May, 1998.

ATTEST:

Angela Steuber
Secretary, Fire District No. 1 of Grant Parish

LOUISIANA ATTESTATION QUESTIONNAIRE

5/7/98

Date

SMITH, HARRINGTON & HOGAN5000 OFFICE BLDG 1717BALEXANDRIA, LA 71312

(Auditors)

In connection with your compilation of our financial statements as of DECEMBER 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:913 and the Louisiana Governmental Audit Guide, we make the following representations as of 5/7/98 (date). These representations are based on the information available to us as of 5/7/98 (date).

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, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1071-1124.

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, 1980, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No **State Laws Relating to Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 58:1501-1514) or the budget requirements of LSA-RS 28:42.

Yes No **Accounting and Reporting**

All non-audited governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:7, 44:71, 44:73, and 44:76.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:914, 25:483, and/or 39:03, as appropriate.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 28:12.

Louisiana Environmental Audit Guide

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 48:1 through 48:12.

Yes No

Debt

It is that we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, without the approval of the State Bond Commission, as provided by Article VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1412.02.

Yes No

Payments

It is that we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:135, and AG opinion 78-728.

Yes No

We accept responsibility for our compliance with the foregoing matters, as well our responsibility for the controls over compliance. The foregoing representations are made to you based upon our evaluation of our activities as of 12/31/97 and for the year then ended, as well as the controls relating to the compliance issues.

The previous responses have been made to the best of our belief and knowledge.

<u>Angela Taylor</u>	Secretary	5-7-98	Date
<u>George Hamilton</u>	Finance Director		Date
<u>Stephen J. Plummer</u>	Finance Director		Date
<u>Richard Allen</u>	Comptroller		Date