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

**FINANCIAL REPORT
(Complied)**

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

DECEMBER 31, 1997

Under provisions of state law, this report is a public document. A copy of this report for each submitted to the district, on request, at the cost of the requester. District Board of Directors holds jurisdiction of the EFD on the condition of the report. This report is confidential to the EFD and the district and is not to be used for any other purpose.

Prepared Date **MAR 03 1998**

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GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Tenth Ward Fire Protection District No. 1
of Morehouse Parish, Louisiana
Bossier, Louisiana

We have compiled the accompanying general-purpose financial statements of Tenth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, (a component unit of Morehouse Parish) (the "District") as of and for the year ended December 31, 1997, in accordance with *Standards 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 omissions.

February 17, 1998

Hill, Inzina & Co.

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

**COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
December 31, 1997**

	Governmental Fund Type	Account Group General	Totals - (Memo - notin Only)
ASSETS	General Fund	Fixed Assets	
Cash	\$ 4,043	\$ -	\$ 4,043
Investments	73,142	-	73,142
Receivables:			
Taxes	17,021	-	17,021
Interest	1,579	-	1,579
General fixed assets	<u>-</u>	<u>93,126</u>	<u>93,126</u>
 Total assets	 <u>\$ 85,785</u>	 <u>\$ 93,126</u>	 <u>\$ 178,911</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Due to volunteer fireman	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>
Equity and other credits:			
Investment in general fixed assets	<u>\$ -</u>	<u>\$ 93,126</u>	<u>\$ 93,126</u>
Fund balance:			
Designated for subsequent year's expenditures	17,021	-	17,021
Unreserved and undesignated	<u>78,266</u>	<u>-</u>	<u>78,266</u>
Total equity and other credits	<u>\$ 95,287</u>	<u>\$ 93,126</u>	<u>\$ 188,413</u>
 Total liabilities, equity and other credits	 <u>\$ 97,787</u>	 <u>\$ 93,126</u>	 <u>\$ 190,913</u>

See accountant's compilation report.

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND
For the Year Ended December 31, 1997**

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 20,000	\$ 20,806	\$ 806
Intergovernmental	3,400	28,716	25,316
Interest and miscellaneous	2,100	5,429	3,329
	<u>\$ 25,500</u>	<u>\$ 54,951</u>	<u>\$ 29,451</u>
Expenditures:			
Public safety:			
Equipment maintenance and operations	\$ 4,000	\$ 3,948	\$ 52
Building maintenance	500	231	269
Office	2,700	114	2,586
Utilities	3,000	1,629	1,371
Insurance and surety bond premiums	9,000	7,098	1,902
Legal and accounting	1,500	1,488	12
Telephone	-	3,475	(3,475)
Wages	1,800	1,800	-
Stationary charges	-	70	(70)
Travel	-	200	(200)
Pension deduction	-	633	(633)
Supplies	-	10,325	(10,325)
Capital outlay	-	27,171	(27,171)
	<u>\$ 25,500</u>	<u>\$ 87,272</u>	<u>\$(31,720)</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$(3,320)	\$(3,320)
Fund balance - beginning	<u>97,615</u>	<u>97,615</u>	<u>-</u>
Fund balance - ending	<u>\$ 97,615</u>	<u>\$ 94,295</u>	<u>\$(3,320)</u>

See accountant's compilation report.

ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Tenth Ward Fire Protection District No. 1
of Morehouse Parish, Louisiana
Bossier, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Tenth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, solely to assist you in evaluating the accompanying *Louisiana Allocation Questionnaire*, dated February 20, 1998, and prepared for the year ended December 31, 1997. 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).
2. Our review of expenditure totals and the detail general ledger revealed two individual expenditures totaling \$21,725 for materials and supplies exceeding \$5,000 and no individual expenditures for public works exceeding \$50,000. The two expenditures were not made in accordance with the public bid law.

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 42:3100- 3134 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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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 We noted no instances of noncompliance.

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 or expenditures exceeded budgeted amounts by more than 5%.
 - o We noted that the 1997 budget was not adopted until January, 1997. Expenditures of \$37,279 exceeded appropriations of \$25,500 by \$11,779 or 124 percent.

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-coding 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.

Debt

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 one deposit of \$2,500 as a loan from the volunteer fireman's separate account. The loan was repaid by the District in January, 1968, upon receipt of ad valorem taxes.

Advances and Benefits

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 We noted no instances of noncompliance.

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 Assessment 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 Tenth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, and the Legislative Assessor 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 23, 1968

Price, Smythe & Co.