

1483

RECEIVED
1997
SERIALS UNIT 56

OFFICIAL
FILE COPY

DO NOT REMOVE

(When necessary
copy both the
front and back
back in file)

**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2
FLORIAN, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the media, or reviewed, entity and other appropriate public officials. This 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 April 2, 1998

**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
BOARDS NO. 1 AND 2
CLORIN, LOUISIANA
DECEMBER 31, 2021**

TABLE OF CONTENTS

	PAGE
Component Unit Financial Statements	1
Accountant's Compilation Report	2
Combined Statements - Overview	3
Combined Balance Sheet - all fund types and account groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - all governmental fund types	5
Notes to the Financial Statements	6
SUPPLEMENTARY INFORMATION	11
Accountant's Report on Supplementary Information	12
Compensation Paid Board Members	13
Schedule of Compensation Paid Board Members	13
Attestation Questionnaire	14
Independent Accountant's Report on Applying Agreed-Upon Procedures	18

**SABINE PARISS FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2
PLAQUEMINE, LOUISIANA
TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS**

February 17, 1998

Mr. Daniel G. Kyle
Office of the Legislative Auditor
P. O. Box 94587, 1400 North Third
Baton Rouge, LA 70804-5187

Dear Mr. Kyle:

In accordance with Louisiana Revised Statute 24:504, enclosed are the annual financial statements for the Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2 for the year ended December 31, 1997. This report includes all funds under the control and oversight of the Fire Protection District.

The accompanying component unit financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


W.R. Cloutier
Treasurer

enclosure

STATE OF LOUISIANA

SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2

Report of

WALLACE R. ARINGTON
Treasurer

TO

LEGISLATIVE AUDITOR

For the Year Ended December 31, 1997

In accordance with Louisiana Revised Statute 24:114

A P P E N D I X

Personally came and appeared before the undersigned authority, Wallace R. Arington, Treasurer of the Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2, who, duly sworn, deposes and says, that the financial statements herewith given present truly the financial position of the Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2, and the results of the operations for the year ended December 31, 1997, in accordance with generally accepted accounting principles.


Treasurer

Sworn to and subscribed before me, this 22 day of February, 1998.


NOTARY PUBLIC

COMPONENT UNIT FINANCIAL STATEMENTS

HINES, JACKSON & HINES
CERTIFIED PUBLIC ACCOUNTANTS

3000 N. MOBILE BLVD.
SUITE 1000, MOBILE, ALA.
36688-1000

P. O. BOX 2148
HATTIESBURG, MISSISSIPPI 39401
TELEPHONE (601) 833-6448
FACSIMILE (601) 833-6448

A. HELL, JACKSON, JR., CPA
MEMBER

Board of Commissioners

Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2
P. O. Box 38
Florien, LA 71428

We have compiled the accompanying component unit financial statements of the Sabine Parish Fire Protection District No. 1, Wards 1 and 2, Florien, Louisiana, a component unit of the Sabine Parish Police Jury, State of Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents, 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 component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

HINES, JACKSON & HINES

Hattiesburg, Louisiana
February 27, 1998

COMBINED STATEMENTS - OVERVIEW

**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
 FUND NO. 1 AND 2
 FLOREN, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2020**

	<u>Governmental</u>		Totals (Memorandum Only)
	<u>Fund Types</u>	<u>Account Group</u>	
	<u>General</u>	<u>General Fund Assets Account Group</u>	
ASSETS			
Cash	\$ 15,798	\$ 0	\$ 15,798
Reserves:			
All releases fees	162,708	0	162,708
Fidelity insurance	8,536	0	8,536
Minor deposits	332	0	332
Land	0	3,880	3,880
Buildings	0	248,000	248,000
Equipment	0	765,232	765,232
TOTAL ASSETS	\$ 186,364	\$ 1,016,712	\$ 1,203,076
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 67,818	\$ 0	\$ 67,818
Evaluations from all releases fees - retention system	3,489	0	3,489
TOTAL LIABILITIES	71,307	0	71,307
Fund Equity			
Investment in general fund assets	0	1,016,712	1,016,712
Fund balance - unreserved and undesignated	131,997	0	131,997
TOTAL FUND EQUITY	131,997	1,016,712	1,148,709
TOTAL LIABILITIES AND FUND EQUITY	\$ 203,304	\$ 1,016,712	\$ 1,219,994

See accompanying notes and accountants' report.

BARRE PARISH FIRE PROTECTION DISTRICT NO. 1
PARISH NO. 1 AND 2
THIBODAUX, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1997

REVENUES		
Taxes - ad valorem	\$	109,644
Intergovernmental		14,902
State revenue sharing		7,181
Fire insurance rebates		3,266
Interest income		0
Sale of equipment		333
Miscellaneous		_____
TOTAL REVENUES		135,326
EXPENDITURES		
General government		1,710
Fees dues paid to commissioners		6,000
Utilities and telephone		17,740
Insurance and bonds		6,006
Truck expense		28,711
Repairs and maintenance		9,137
Materials and supplies		9,815
Station carrying		1,833
Legal and accounting		28
Fees		2,408
Bookkeeping		3,889
Deductions from ad valorem tax for Retirement system		678
Miscellaneous		20
Continuing education classes		405
Advertising		_____
Capital Outlay		95,266
TOTAL EXPENDITURES		181,638
EXCESS OF REVENUES OVER(LINDER) EXPENDITURES		53,688
FUND BALANCE, Beginning of year		112,362
FUND BALANCE, End of year		\$ 166,050

See accompanying notes and accountants' report.

SABINE PARIH FIRE PROTECTION DISTRICT NO. 1
BOARD NO. 1 ASSELE
FLORIAN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sabine Parish Fire Protection District No. 1, Ward No. 1 and 2 is a body created by the Sabine Parish Police Jury, as authorized by Louisiana Revised Statute 48:1493, for the purpose of providing fire protection within the District. The District is governed by a board of five commissioners appointed by the Police Jury and Village of Florian. The commissioners serve two year terms.

The accounting and reporting policies of the Sabine Parish Fire Protection District No. 1, Ward No. 1 and 2 conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Both accounting and reporting procedures also conform to the requirements set forth in the *Louisiana Governmental Audit Guide* and to Louisiana Revised Statute 24:117, and to the industry code book, *Audits of State and Local Governmental Units*.

A. Financial Reporting Entity

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine 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 Sabine 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 forth criteria to be considered in determining financial accountability. This criteria includes:

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 or burdens on the police jury.
2. Organizations for which the police jury does not appoint voting majority but were 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 of the nature and significance of the services provided to Sabine Parish by the Fire Protection District, the reporting entity financial statements would be misleading if data of the Fire Protection District was not included. 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 governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

TAMPA-PALM BEACH PROTECTIVE DISTRICT NO. 1
WARDING NO. 1 AND 2
FLORIDA ACQUISITION
NOTES TO THE FINANCIAL STATEMENTS COMPILED
DECEMBER 31, 1987

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Fund Accounting

The accounts of the Fire Protection District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions and activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are grouped in this report into one generic fund type, one broad fund category and one account group as follows:

Governmental Fund - Funds through which most governmental functions are typically financed. The funds included in this category are as follows:

General Fund - The general fund is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in another fund.

Account Group - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fixed Assets Account Group - This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes and includes fixed assets in the Enterprise Fund.

C. General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at cost.

The fixed assets account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

**SLATKIN PARISH FIRE PROTECTION DISTRICT NO. 1
BOARD OF LIAISON
SLATKIN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement basis applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. All revenues taxes are recorded in the year the taxes are assessed. All revenues taxes, assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of ensuing years. State revenue sharing is recognized as income when it is received by the District. Interest and miscellaneous income are recorded when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

C. Cash

Consistent with GASB Statement 8, "Reporting Cash Flows of Proprietary and Nonresponsibility Trust Funds and Governmental Facilities that use Proprietary Fund Accounting", the Fire Protection District defines cash as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

D. Accounts Receivable

All receivables are reported at their gross value and, where applicable are reduced by the estimated portion that is expected to be uncollectible.

E. Bad Debt

Uncollectible all revenues taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 1997, \$0 were considered to be uncollectible.

F. Prepaid Expenses

Payments to vendors for services that will benefit periods beyond December 31, 1997, are recorded as prepaid expenses.

**SHREVE PARISH FIRE PROTECTION DISTRICT NO. 1
BOARD NO. 1 AND 2
FLORIAN LOREMAN
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1997**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

I. Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

J. Total Columns on Combined Statements

Total columns on the combined financial statements are captioned "Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a contribution. Material omissions have not been made in the preparation of this data.

K. Compensated Absences

The Fire Protection District does not have any paid employees. Therefore, it does not have a formal vacation and sick leave policy and does not participate in any retirement plan.

L. Budgets and Budgetary Accounting

The Fire Protection District is required by the Louisiana Local Government Budget Act (LSA-R.S. 1781-1714) to adopt an annual budget. An annual budget is adopted each year and amended as required. Formal budgetary accounting is employed as a management control.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to ensure that portions of the applicable appropriations, is not employed by the District.

NOTE 2 CASH AND CASH EQUIVALENTS

As December 31, 1997, the District has cash totaling \$13,798, as follows:

Demand deposits	\$	4,547
Savings account		<u>29,251</u>
Total	\$	<u>33,798</u>

SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARD 2D, LANDS
FLORIAN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS ACCOUNTS PERIOD
DECEMBER 31, 1997

NOTE 2 CASH AND CASH EQUIVALENTS - CONTINUED

Under state law, these deposits must be secured by federal deposit insurance on the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. As of December 31, 1997, the District had \$33,996 in bank deposits. These deposits were secured from risk by \$33,996 of federal deposit insurance.

NOTE 3 AD VALOREM TAXES

Ad valorem taxes, assessed on the calendar year basis, become due November 15, become delinquent on December 31, and attach as an enforceable lien on property as of January 1 of the following year. Taxes are levied and billed by the Sabine Parish Sheriff and collectible property taxes for the District using the assessed values determined by the tax assessor of Sabine Parish.

For the year ended December 31, 1997, taxes of 18.24 mills were levied on property with assessed valuations totaling \$18,099,810. Total taxes levied for the year were \$330,834.

NOTE 4 DEDICATION OF PROCEEDS AND PLOW OF FUNDS

18.24 MILL Ad Valorem Taxes

Proceeds of the 18.24 mill tax are dedicated for the purpose of maintaining and operating fire protection facilities, for purchasing fire trucks and other fire fighting equipment, for paying the cost of obtaining water for fire protection purposes, and for the salaries of firemen.

NOTE 5 CHANGES IN GENERAL FUNDS ASSETS

	Balance				Balance
	December 31, 1996	Additions	Deductions		1997
Land	\$ 2,800	\$ 0	\$ 0	\$ 2,800	
Buildings	349,000	0	0	349,000	
Equipment	669,950	95,260	0	765,210	
Total	\$ 1,021,750	\$ 95,260	\$ 0	\$ 1,117,010	

NOTE 6 LEASES

The District had no capital leases at December 31, 1997. However, the District had one lease for the rental of land with the consideration being \$10 and with the understanding that the property is to be used for a fire station only.

NOTE 7 LITIGATION

According to District officials the Sabine Parish Fire Protection District No. 1, Wards 1 and 2, Florian, Louisiana, was involved in no pending litigation at December 31, 1997.

HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 10100

BATON ROUGE, LOUISIANA 70807

TELEPHONE (504) 383-6400

FACSIMILE (504) 383-6400

P. O. BOX 10100
BATON ROUGE, LA
70810-0100
LA 0100010000A HINES, JACKSON & HINES
OFFICE**Board of Commissioners**

Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2

P. O. Box 38

Flores, LA 70429

Our report on the compilation of the component unit financial statements of the Sabine Parish Fire Protection District No. 1, Wards 1 and 2, Flores, Louisiana, a component unit of the Sabine Parish Police Jury, State of Louisiana, appears on page 2. A compilation is limited to presenting in the form of financial statements information that is the responsibility of management. We have not audited or reviewed the financial statements and, accordingly, do not express an opinion or any other form of assurance on them. The information included in the accompanying schedule is presented only for supplementary analysis purposes. Such information has been compiled from information that is the responsibility of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

HINES, JACKSON & HINES

Baton Rouge, Louisiana

February 27, 1998

**SAFARI PARISH FIRE PROTECTION DISTRICT NO.1
WARD NO.1 AND 2
FLORISS, LOUISIANA
SUPPLEMENTAL INFORMATION
DECEMBER 31, 1991**

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members were prepared in compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature.

In accordance with Louisiana Revised Statute 48:1498, members, including justice judges serving ex-officio, may be paid per diem of \$20 for attending board meetings - not to exceed two meetings in any one calendar month.

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

Arlington, Wallace	\$ 360
Carley, John H.	360
Griffin, George	350
McNeely, Clyde	370
Mason, Angus	360
Sharp, Richard	<u>60</u>
Total	<u>\$ 1,710</u>

**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2
P.O. BOX 28 - 411 NORTH NOLAN TRACE
FLORIAN, LOUISIANA 71429**

February 27, 1993

Winn, Jackson & Mann
P. O. Box 2185
Mandeville, Louisiana 71477

Dear Gentlemen:

In connection with your compilation of our financial statements as of December 31, 1992, and for the year then ended, and as required by Louisiana Revised Statute 18:113 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 December 31, 1992.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 18:2113, 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, loan, or promise 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 49:1300-14) or the budget requirements of LSA-RS 39:43.

Yes No

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 44:1, 44:3, 44:31, and 44:35.

Yes No

Hines, Jackson & Hines

Page 2

We have filed our annual financial statements in accordance with LSA-BS 34:514, 31:463, and/or 50:952, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-BS 34:511.

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

If 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 8 of the 1974 Louisiana Constitution, Article VI, Section 31 of the 1994 Louisiana Constitution, and LSA-RS 47:1403-50.

Yes No

Advances and Bonuses

If it is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1994 Louisiana Constitution, LSA-BS 34:126, and AG opinion 79-129.

Yes No

We have disclosed to you all known noncompliance with the foregoing laws and regulations, as well as any contradictions 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.


W.R. Boring, Secretary/Treasurer

George D. Hoff, President

HISES, JACKSON & HISES
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS OFFICE
1000 N. WINDY LANE
SUITE 1000
MEMPHIS, TENNESSEE 38103
901.525.1100

P.O. BOX 1000
NORTH MEMPHIS, MISSISSIPPI 38102
(601) 878-1100
NATIONWIDE CONSULTING
800.378.5500

1000 N. WINDY LANE
MEMPHIS

Independent Accountants' Report on Applying Agreed-Upon Procedures

Board of Commissioners

Saline Parish Fire Protection District No. 1, Wards No. 1 and 2
P.O. Box 28
Florien, Louisiana 70428

We have performed the procedures included in the **Louisiana Government Audit Guide** and enumerated below, which were agreed to by the management of the Saline Parish Fire Protection District No. 1, Wards No. 1 and 2 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Saline Parish Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying **Louisiana Statutory Compendium**. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of those 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 prepared or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 58:2211-2214 (the public bid law).

One expenditure was made during the year for materials and supplies exceeding \$15,000. No expenditures were made for public works exceeding \$100,000. We examined documentation which indicated that the expenditures referred to above had been properly advertised and accepted in accordance with provisions of LSA-RS 58:2211-2214.

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 43:104-1120 (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 (3) 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 (3)) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget. Management informed us that all expenditures in excess of budgeted amounts were approved by the Commission, even though some formally incorporated into the budget by amendment. We verified this information through review of the Commission minutes.

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

We traced the adoption of the original budget to the minutes and noted where the Commission approved expenditures in excess of budgeted amounts several times during the year.

5. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceed budgeted amounts by more than 5 percent.

We compared the revenues and expenditures of the original budget plus adjustments approved by the Commission to actual revenues and expenditures. Actual revenues were within 1.08 percent of budgeted revenues. Actual expenditures were within 5.08 percent of the budgeted amount plus approved adjustments.

Accounting and Reporting

6. Randomly select 5 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 six 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 approvals from at least one commissioner and the secretary/treasurer. In addition, each of the disbursements were listed in the director's minute book unless they were approved by the full commission.

Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LRA-RS 42-1 through 42-12 (the open meeting law).

Notices with the date and location of upcoming meetings were posted on all five stations. In addition, all meetings were advertised on the local radio station.

Debit

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 no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Expenses

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 recital of the minutes of the district for the year under examination 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.

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 Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2 and the Legislative Justice, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes 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.

MINES, JACKSON & MINES

Monroe, Louisiana

February 27, 1998