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**FINANCIAL STATEMENTS
AND AUDITORS' REPORT**

**CALCASIEU PARISH WARD 7 FIRE
PROTECTION DISTRICT NO. J
CALCASIEU PARISH POLICE JURY**

December 31, 1997

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Release Date Jun 17 1998

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Calcasieu Parish Ward 7 Fire
Protection District No. 1
Calcasieu Parish Police Jury
Winnon, Louisiana

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1997, and for the year then ended. These financial statements are the responsibility of the Calcasieu Parish Ward 7 Fire Protection District No. 1's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Ward 7 Fire Protection District No. 1 as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 3, 1998, on our consideration of the Calcasieu Parish Ward 7 Fire Protection District No. 1's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Langley, Williams & Co., L.L.C.

June 3, 1998

Calverton Police Ward 7 Fire Protection District No. 1
Calverton Police Police Jury

COMBINED BALANCE SHEET - ALL FUND
TYPES AND ACCOUNT GROUPS

December 31, 1997

(With Comparative Totals for December 31, 1996)

	GOVERNMENTAL FUND TYPES	
	General Fund	Debt Service Fund
ASSETS		
Cash	\$ 113,200	\$ 48,743
Ad valorem tax receivable (net)	198,028	118,647
State revenue sharing receivable	3,181	-
Accrued interest receivable	1,058	-
Flood assets	-	-
Amount available to debt service fund	-	-
Amount to be provided for retirement of general long-term debt	-	-
Total assets	\$ 305,467	\$ 167,390
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable	\$ 3,294	\$ -
Payroll taxes payable	686	-
Deductions from ad valorem tax payable	-	-
Retirement systems	4,754	1,965
General obligation bonds payable	-	-
Excess funds available for retirement of general long-term debt	-	-
Notes payable	-	-
Total liabilities	\$ 8,734	\$ 1,965
Fund equity		
Investment in general flood assets	-	-
Fund balances	-	-
Reserve for debt service	-	159,599
Unreserved	-	-
Designated for equipment replacement	128,000	-
Total fund balance	128,000	159,599
Total fund equity	128,000	159,599
Total liabilities and fund equity	\$ 336,734	\$ 161,564

The accompanying notes are an integral part of this statement.

ACCOUNT GROUPS		TOTALS	
General Fund Assets	General Long-term Debt	(Dissemination Costs)	
		1997	1996
\$ -	\$ -	\$ 162,004	\$ 174,758
-	-	266,667	148,126
-	-	3,140	3,141
-	-	1,008	526
970,216	-	970,216	961,811
-	44,740	44,740	66,729
-	-	-	60,822
<u>\$ 970,216</u>	<u>\$ 44,740</u>	<u>\$ 1,447,811</u>	<u>\$ 1,298,046</u>
\$ -	\$ -	\$ 3,291	\$ 3,429
-	-	666	591
-	-	8,329	4,777
-	28,000	28,000	48,000
-	24,740	24,740	23,729
-	-	-	48,028
-	44,740	47,268	132,521
970,216	-	970,216	961,811
-	-	109,091	65,729
-	-	120,880	120,880
-	-	140,787	114,892
-	-	422,221	319,318
<u>970,216</u>	<u>-</u>	<u>1,703,095</u>	<u>1,591,550</u>
<u>\$ 970,216</u>	<u>\$ 44,740</u>	<u>\$ 1,447,811</u>	<u>\$ 1,298,046</u>

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 1997

(With Comparative Totals for Year Ended December 31, 1996)

	General Fund	Debt Service Fund
REVENUES		
Ad valorem taxes	\$ 146,286	\$ 118,647
State revenue sharing	3,180	-
Fire tax rebate	8,837	-
Interest	6,619	2,102
Other revenues	-	-
Total revenues	<u>164,922</u>	<u>120,859</u>
EXPENDITURES		
General government	101,971	4,581
Capital outlay	6,494	-
Debt service	-	-
Principal retirement	40,829	30,890
Interest	3,781	(2,520)
Total expenditures	<u>152,755</u>	<u>32,951</u>
EXCESS OF REVENUES OVER EXPENDITURES	6,718	87,908
FUND BALANCE - JANUARY 1,	<u>20,609</u>	<u>65,129</u>
FUND BALANCE - DECEMBER 31,	<u>\$ 27,327</u>	<u>\$ 153,037</u>

The accompanying notes are an integral part of this statement.

DETAILS

(Millions of Dollars)

<u>1997</u>	<u>1996</u>
\$ 294,833	\$ 347,677
3,141	3,041
5,837	5,573
8,941	7,860
<u>312,752</u>	<u>364,151</u>
197,234	160,269
8,494	1,845
60,839	38,888
3,811	3,780
<u>270,378</u>	<u>204,782</u>
100,634	(24,789)
<u>179,744</u>	<u>179,993</u>
\$ 429,782	\$ 518,718

Calcasieu Parish Ward 3 Fire Protection District No. 1
 Calcasieu Parish Police Jury

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND

Year Ended December 31, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 141,800	\$ 146,286	\$ 5,286
State revenue sharing	3,800	3,141	(41)
Fire tax rebate	3,300	3,537	217
Interest	<u>3,000</u>	<u>6,619</u>	<u>3,619</u>
Total revenue	<u>151,800</u>	<u>163,583</u>	<u>11,783</u>
EXPENDITURES			
General government	93,800	102,871	(8,871)
Capital outlay	-	8,404	(8,404)
Debt service	<u>60,000</u>	<u>93,428</u>	<u>33,428</u>
Total expenditures	<u>153,800</u>	<u>204,703</u>	<u>50,903</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	4,788	4,788
FUND BALANCE - JANUARY 1,	<u>204,000</u>	<u>204,000</u>	<u>-</u>
FUND BALANCE - DECEMBER 31,	<u>\$ 204,000</u>	<u>\$ 208,788</u>	<u>\$ 4,788</u>

The accompanying notes are an integral part of this statement.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Calcasieu Parish Ward 7 Fire Protection District No. 1 was created under the provision of Louisiana Revised Statutes 49:1492-1501, for the purpose of providing fire protection for the people of Ward 7 of Calcasieu Parish. The district is governed by a board of five commissioners appointed by the Calcasieu Parish Police Jury.

The financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1 (government) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basis-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public services. Application of this criterion involves considering whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no potential component units included in the government's reporting entity.

The Calcasieu Parish Ward 7 Fire Protection District No. 1 is a component unit and an integral part of the Calcasieu Parish Police Jury.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting

The government 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

Funds are classified into one category: governmental. The category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded on fund liability when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

These revenues susceptible to accrual are property taxes, state revenue sharing and interest.

D. Cash and Investments

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

State statutes authorize the government to invest in obligation of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Investments are stated at cost or amortized cost.

E. Accounts Receivable

Uncollectible amounts due for ad valorem taxes are recognized as bad debts using the allowance method. The allowance for bad debt at December 31, 1997 was \$4,061.

F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.

Calcasieu Parish Ward 1 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Budgets

A budget is adopted on a basis consistent with generally accepted accounting principles. An annual appropriated budget is adopted for the general fund expenditures. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from, or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level. During the year, several supplementary appropriations were necessary.

H. Compensated Absences

Vacated or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vacated or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement. At December 31, 1997, the District's liability for compensated absences could not be reasonably estimated.

Calveria Parish Ward 7 Fire Protection District No. 1
Calveria Parish Police Jury

NOTES TO FINANCIAL STATEMENTS (Continued)

December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

J. Fund Equity

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

K. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because this inclusion would make certain statements unduly complex and difficult to understand.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS - (Continued)

December 31, 1997

NOTE 2 - AD VALOREM TAXES

For the year ended December 31, 1997 taxes of 18.43 mills were levied on property with assessed valuations totaling \$14,689,488 and were dedicated as follows:

Maintenance	18.23 mills
Bond Sinking	8.20 mills

Total taxes levied were \$270,727.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to lien.

On May 1, 1993, the District was authorized, by majority in favor of special election, to levy and collect a special tax of four and eighty-nine one hundredths (4.89) mills on the dollar of assessed valuation on all property subject to taxation in said District for a period of four (4) years, beginning with the tax collection for the year 1994, and ending with the year 1997, for the purpose of maintaining, operating and developing fire protection facilities, for purchasing and repairing fire trucks and other fire fighting equipment, and for the purpose of paying the costs of obtaining water for fire protection, all within the territorial limits of the District.

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 1997, the district has cash and cash equivalents (book balances) totaling \$162,034, as follows:

Demand deposits	\$ 59,462
Time deposits	102,572
Total	\$ 162,034

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS - (Continued)

December 31, 1997

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the district has \$361,898 in deposits (collected bank balances). These deposits are secured from risk by \$180,000 of federal deposit insurance and \$175,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (CLASS Category 3).

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending</u> <u>Balance</u>
Land	\$ 3,931	\$ -	\$ -	\$ 3,931
Buildings & improvements	216,539	-	-	216,539
Improvements other than buildings	99,274	-	-	99,274
Equipment	<u>646,868</u>	<u>8,464</u>	<u>-</u>	<u>655,332</u>
Total	<u>\$966,612</u>	<u>\$ 8,464</u>	<u>\$ -</u>	<u>\$975,076</u>

NOTE 5 - LONG TERM DEBT

A. Debt Outstanding

The following is a summary of bond and note transactions of the district for the year ended December 31, 1997:

	<u>Disc</u>	<u>Princ</u>
Payable January 1, 1997	\$ 48,820	\$ 40,000
Retired	(40,028)	(20,000)
Incurred	<u>-</u>	<u>-</u>
Payable December 31, 1997	<u>\$ -</u>	<u>\$ 20,000</u>

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS - (Continued)

December 31, 1997

NOTE 5 - LONG TERM DEBT (Continued)

A. Debt Outstanding (Continued)

Bonds and notes payable at December 31, 1997 is comprised of the following issues:

\$600,000 general obligation bonds dated 9-1-79; due in annual installments of \$28,800 - \$35,000 through September 1, 1998; interest at 5.87% - 7.6% (this issue secured by levy and collection of ad valorem taxes) \$ 20,000

B. Debt Service Requirements to Maturity

The annual requirement to amortize all debts outstanding as of December 31, 1997, including interest payments of \$1,500 are as follows:

Year Ending December 31,	Total
1998	<u>\$ 21,500</u>
	<u>\$ 21,500</u>

NOTE 6 - PENSION PLAN

Employees of the fire district participate in the State of Louisiana Social Security Program. The fire district is required to remit an amount equal to the employee's contribution. The fire district does not guarantee any of the benefits granted by the State of Louisiana Social Security Program.

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

NOTES TO FINANCIAL STATEMENTS - (Continued)

December 31, 1997

NOTE 7 - SUBSEQUENT EVENTS

On April 17, 1998, a volunteer fire fighter was involved in an automobile accident in which a person was killed. Arsonists have been retained by both sides, but to date no suit has been filed. No opinion or assessment regarding the outcome of any claims/suits can be made at this time.

On July 31, 1997, the Board of Commissioners of the Calcasieu Parish Ward 7 Fire Protection District No. 1 approved a resolution for the issuance of a \$1,125,000 General Obligation Fire Protection Improvement Bond. These bonds were delivered in March, 1998.

SUPPLEMENTAL INFORMATION

Calcasieu Parish Ward 3 Fire Protection District No. 1
Calcasieu Parish Police Jury

PER DIEM PAID BOARD MEMBERS

December 31, 1987

PER DIEM PAID BOARD MEMBERS

The schedule of per diem paid to commissioners was prepared in compliance with House Concurrent Resolution No. 34 of the 1979 Session of the Louisiana Legislature.

As provided by Louisiana Revised Statute 40:1498, each commissioner received \$18 per diem for attending regular monthly meetings and special meetings.

	<u>1987</u>	<u>1986</u>
Clement, Gordon R.	\$ 420	\$ 390
Corbett, Ernest	420	270
Rembo, Guy L.	330	240
Kelly, Sr., Raymond L.	420	330
Sollers, Henry	<u>390</u>	<u>330</u>
	<u>\$ 1,980</u>	<u>\$ 1,420</u>

Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury

SCHEDULE OF GENERAL GOVERNMENT EXPENDITURES - BUDGET
AND ACTUAL - GENERAL FUND

December 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Accounting	\$ 2,380	\$ 2,368	\$ -
Contract labor	-	2,298	(2,298)
Deductions from ad valorem taxes	2,080	4,714	(2,714)
Elections	-	1,718	(1,718)
Fireman's fee	9,000	9,065	(65)
Fuel	2,180	1,991	189
Insurance	14,000	13,768	232
Maintenance and repairs	2,000	1,787	213
Office	3,000	2,236	764
Payroll taxes	2,500	2,168	332
Per diem paid commissioners	1,900	1,980	(80)
Rental	-	1,430	(1,430)
Salaries	24,000	27,295	(3,295)
Supplies - operating	22,000	19,884	2,916
Supplies - bookkeeping	800	812	(12)
Utilities and telephone	<u>9,600</u>	<u>18,901</u>	<u>(9,301)</u>
 Total general governmental expenditures	 <u>\$ 85,000</u>	 <u>\$ 102,821</u>	 <u>(\$ 17,821)</u>



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DANIEL L. WILLIAMS
MICHAEL F. COLLIER
RICHARD B. BROWN, JR.
DAVID D. CLARK

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Calcasieu Parish Ward 7 Fire Protection District No. 1
Calcasieu Parish Police Jury
Vincennes, Louisiana

We have audited the general purpose financial statements of the Calcasieu Parish Ward 7 Fire Protection District No. 1, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 3, 1996. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Parish Ward 7 Fire Protection District No. 1's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Parish Ward 7 Fire Protection District No. 1's internal control over financial reporting, in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general

Board of Commissioners

Calcasieu Parish Ward 7 Fire Protection District No. 1

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purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Calcasieu Parish Ward 7 Fire Protection District No. 1's management, the Board of Commissioners, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Douglas Williams, CPA, LLC

June 3, 1998

Calcasieu Parish Ward 7 Fire Protection District No. 1

AUDIT FINDINGS AND QUESTIONED COSTS

December 31, 1997

There were no findings and questioned costs in the current or prior year financial statements.