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WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Component Unit Financial Statements  
As of and for the Year Ended  
December 31, 1989

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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: APR 08 1992

**WARE ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Component Unit Financial Statements  
As of and for the Year Ended December 31, 1997  
With Supplemental Information Schedules**

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KAREN M. HOLLIS

CERTIFIED PUBLIC ACCOUNTANT

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611 Madison Street  
Bossier, LA 71009  
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Accountant's Report

BOARD OF COMMISSIONERS  
WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Bossier, Louisiana

I have compiled the accompanying component unit financial statements of the Ward One Rural Fire Protection District, a component unit of the Richland Parish Police Jury, as listed in the Table of Contents, as of December 31, 1997, and for the year then ended, 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 the Board. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Bossier, Louisiana  
June 22, 1998

**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS**

**Balance Sheet, December 31, 1997**

	GOVERNMENTAL		TOTAL (MEMORANDUM ONLY)
	FUNDS		
	GENERAL FUNDS	GENERAL LONG-TERM DEBT FUNDS	
GENERAL FUND	DEBT FUNDS	DEBT FUNDS	TOTAL (ONLY)
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets:</b>			
Cash and cash equivalents	\$ 27,197	\$ -	\$ 27,197
Receivables	80,250	-	80,250
Water deposits	280	-	280
Land, buildings, and equipment	244,878	-	244,878
<b>Other Debits:</b>			
Amounts to be provided for retirement or processing loan obligations	-	249,000	249,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 352,615</b>	<b>\$ 249,000</b>	<b>\$ 601,615</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 20	\$ -	\$ 20
General obligation bonds payable	-	219,000	219,000
<b>Total Liabilities</b>	<b>\$ 20</b>	<b>\$ 219,000</b>	<b>\$ 219,020</b>
<b>Equity and Other Credits:</b>			
Reserve for general fund assets	244,878	-	244,878
<b>Fund balances:</b>			
Reserved for debt service	26,897	-	26,897
Unreserved - undesignated	188,148	-	188,148
<b>Total Equity and Other Credits</b>	<b>\$ 244,878</b>	<b>\$ -</b>	<b>\$ 244,878</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 264,898</b>	<b>\$ 219,000</b>	<b>\$ 483,898</b>

See the accountant's report and the accompanying notes.

**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1997**

	GENERAL FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>		
Ad valorem taxes	\$71,843	\$71,843
Intergovernmental revenues:		
Parish police jury 2% fire insurance rebate	858	858
Interest earnings	858	858
Miscellaneous	408	408
Refunds	00	00
Total revenues	<u>\$73,957</u>	<u>\$73,957</u>
<b>EXPENDITURES</b>		
General government—other general administration		
retirement system contribution	3,250	3,250
Public Safety:		
Fuel	890	890
Insurance	4,418	4,418
Legal and accounting	1,308	1,308
Repairs and maintenance	3,888	3,888
Supplies	718	718
Training	2,483	2,483
Utilities	1,371	1,371
Capital Outlay	2,478	2,478
Debt service:		
Principal	25,808	25,808
Interest	15,458	15,458
Total expenditures	<u>\$80,908</u>	<u>\$80,908</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$17,818</b>	<b>\$17,818</b>
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<b>149,828</b>	<b>149,828</b>
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<b><u>\$167,646</u></b>	<b><u>\$167,646</u></b>

See the accountant's report and the accompanying notes.

**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Budget  
(GAAP/Non-GAAP Basis) and Actual  
For the Year Ended December 31, 1997**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
All voters' taxes	\$45,000	\$44,823	\$17,823
Intergovernmental revenues:			
Police jury (2% fire insurance rebate)	5,000	5,088	88
Interest earnings	500	598	98
Miscellaneous	200	400	200
Refunds	0	(33)	(33)
Total revenues	<u>\$51,000</u>	<u>\$71,098</u>	<u>\$20,298</u>
<b>EXPENDITURES</b>			
General government-other general administrative			
retirement system contribution	0	2,350	(2,350)
Public safety:			
Fuel	1,200	1,483	(283)
Insurance	4,000	4,410	410
Legal and accounting	1,250	1,280	30
Repairs and maintenance	5,200	2,785	485
Supplies	500	719	(219)
Training	1,200	2,443	(1,243)
Utilities	2,000	1,328	681
Capital Outlay	0	2,478	(2,478)
Debt service:			
Principal	38,000	38,000	0
Interest	12,200	13,458	(1,258)
Total expenditures	<u>\$64,250</u>	<u>\$58,498</u>	<u>\$5,498</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(3,000)	12,710	12,710
<b>FUND BALANCE (Deficit) AT BEGINNING OF YEAR</b>	<u>142,528</u>	<u>142,528</u>	<u>0</u>
<b>FUND BALANCE (Deficit) AT END OF YEAR</b>	<u>\$140,578</u>	<u>\$155,238</u>	<u>\$12,710</u>

See the accountant's report and the accompanying notes.

**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1997

**INTRODUCTION**

Ward One Rural Fire Protection District was created by resolution of the Richland Parish Police Jury on February 18, 1992, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people included in the district according to the boundaries set by the Richland Parish Police Jury. The district is governed by a board of commissioners consisting of five members. The commissioners are appointed by the Richland Parish Police Jury and receive no compensation for their services. The district has no employees.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying component unit financial statements of the Ward One Rural Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Richland Parish Police Jury is the financial reporting entity for Richland 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 the 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.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Richland 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

**WARD ONE RURAL FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana

Notes to the Financial Statements (Continued)

- 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 to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are 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 the police jury appoints the governing board, the district was determined to be a component unit of the Richland Parish Police Jury, the financial reporting entity. 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 government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The district 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 relating to certain government functions or activities.

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

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. General Fund—the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating



**WARD ONE RURAL FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

All valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on January 1. The taxes are recorded in the year they are assessed. The taxes are generally collected in December of the current year and January and February of the ensuing year. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided.

Interest income on time deposits are recorded at the end of each quarter when credited by the bank.

Substantially all other revenues are recorded when they become available to the district.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. BUDGETS**

The district uses the following budget practices:

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during November of each year. The Board reviews the proposed budget and makes changes as it deems appropriate. The budget is then adopted during the December meeting. All annual appropriations lapse at year end.

The budget comparison statement included in the accompanying financial statements include the original adopted budget (cash basis) and all subsequent amendments. The following reconciles the excess (deficiency) of revenues over expenditures shown in the combined statement of revenues, expenditures and changes in fund balance (GAAP basis) to the combined statement of revenues, expenditures and changes in fund balance (cash basis).

	December 31, 2009
Excess (deficiency) of revenues over expenditures (GAAP)	\$ 17,018
Adjustments:	
Receivables	(8,730)
Payables	_____(488)

**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

Notes to the Financial Statements (Continued)

Excess (deficiency) of revenues over expenditures (cash) \$ 10,710

**F. ENCUMBRANCES**

The district does not use the encumbrance system in its record keeping.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are capitalized. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**I. COMPENSATED ABSENCES**

The district does not have any full time employees; therefore, it does not have a formal vacation or sick leave policy.

**J. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**K. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources.

**WARD ONE RURAL FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

**L. TOTAL COLUMNS ON STATEMENTS**

The total columns on the 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. LEVIED TAXES**

The district is authorized to levy a minimum of 6.00 mills and a maximum of 6.00 mills, annually, on property within the district for maintenance and operation of the district. The district levied 6.32 mills for the year 1997. The tax expires in the year 2002 unless renewed.

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1997, the district has cash and cash equivalents (bank balances) totaling \$77,107 as follows:

Demand deposits	\$77,218
Interest bearing demand deposits	<u>50,889</u>
Total	<u>\$128,107</u>

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 \$77,107 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

**5. RECEIVABLES**

The following is a summary of receivables at December 31, 1997:

**WARD ONE RURAL FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
 Rayville, Louisiana  
 Notes to the Financial Statements (Continued)

Class of Receivable	General Fund	Total
All voters tax	<u>\$90,365</u>	<u>\$90,365</u>
Total	<u>\$90,365</u>	<u>\$90,365</u>

The taxes receivable account represents delinquent accounts for the prior years plus any unpaid current year taxes as of December 31, 1987. No allowance for uncollectibles is maintained.

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1987		Additions	Deductions	Balance December 31, 1987	
Land	\$0,000	0		0		\$0,000
Buildings	75,000					75,000
Equipment	40,110	2,478				42,588
Vehicles	120,452					120,452
Total	<u>\$235,562</u>	<u>\$2,478</u>				<u>\$238,040</u>

**6. PENSION PLAN**

The district has no employees, therefore, it does not have a pension plan of its own. The district contributes to the sheriff's office plan to cover the salaries of the persons collecting the ad valorem taxes for the district.

**7. LEASES**

The district has no operating or capital leases as of December 31, 1987. The district has a local service agreement with the Town of Delhi to provide fire protection for the citizens of Delhi. This includes the sharing of equipment and personnel when necessary.

**8. CHANGES IN GENERAL LONG-TERM**

**WARD ONE RURAL FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

**OBLIGATIONS**

The following is a summary of the long-term obligation transactions during the year:

	<u>Data</u>	<u>Total</u>
Long-term obligations payable at January 1, 1997	\$218,000	\$218,000
Additions		
Deductions	<u>28,000</u>	<u>28,000</u>
Long-term obligations payable at December 31, 1997	<u>\$190,000</u>	<u>\$190,000</u>

The certificates consists of a notes payable to Bank One bearing interest at 6 percent per annum, payable on March 1 and September 1 of each year until the year 2003. The ad valorem tax has been pledged against the certificates to assure repayment of the loans. A sinking fund is required to be maintained each year with an amount equal to the principal and/or interest due in each calendar year. At present the district has \$88,297 in a sinking fund.

**9. LITIGATION AND CLAIMS**

The district is not aware of any lawsuits or possible threats of any lawsuits at December 31, 1997.

**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 1997**

**COMPENSATION PAID BOARD MEMBERS**

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

**PRIOR AUDIT FINDINGS**

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 2).

**CURRENT AUDIT FINDINGS**

The corrective action plan for current year audit findings is presented in Schedule 3.



**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1996**

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>	<u>Additional Explanation</u>
<u>1</u>	<u>12/31/95</u>	<u>Actual Expenditures exceeded Budget by 12%</u>	<u>No</u>	<u>Amend budgets in current year and in the future</u>	
<u>2</u>	<u>12/31/95</u>	<u>No agendas posted or published</u>	<u>Yes</u>		



**WARD ONE RURAL FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

**Corrective Action Plan for  
Current Year Audit Findings  
For the Year Ended December 31, 1997**

<u>Ref. No.*</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)**</u>	<u>Anticipated Completion Date</u>
1	<u>Actual expenditures exceeded budgeted by 14%</u>	<u>Adjust budget when an unfavorable variance occurs of 5% or more</u>	<u>Mary Forehand</u>	<u>December-98</u>
2	<u>Approved items by a telephone poll instead of open meeting</u>	<u>Have an open meeting to make decisions-have a special meeting if necessary</u>	<u>Mary Forehand</u>	<u>Jul-98</u>
3	<u>Minutes of meetings not published</u>	<u>Will begin to publish meetings as required</u>	<u>Mary Forehand</u>	<u>Jul-98</u>

\* Reference number the auditor assigns to the audit finding.

\*\*Name(s) of contact person(s) responsible for corrective action.



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

P.O. Box 207  
511 Madeline Street  
Baton Rouge, LA 70809  
Phone: 818-728-6460

To the Board of Commissioners  
Ward One Rural Fire Protection District

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Ward One Rural Fire Protection District and the Legislative Auditor, SMOE of Louisiana, solely to assist the users in evaluating management's assertions about Ward One Rural Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Allocation 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, I 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2281 (the public bid law).

No expenditures for materials and supplies exceeding \$15,000 or public works exceeding \$100,000 were found.

**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 me with the required list including the noted information.

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

The District has no employees. It is all volunteer.

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**

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

Management provided me with a copy of the original budget and all amendments.

6. **Trace the budget adoption and amendments to the minute book.**

I traced the adoption of the original budget to the minutes of a meeting held on December 9, 1990 which indicated that the budget had been adopted by the commissioners of Ward One Rural Fire Protection District by a vote of 6 in favor and 0 opposed. One amendment made to the budget was approved on December 8, 1990 by a vote of 6 in favor and 0 opposed.

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.**

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year exceeded budgeted amounts by more than 14%.

### **Accounting and Reporting**

8. **Randomly select 6 disbursements made during the period under examination and:**

- (a) **trace payments to supporting documentation as to proper amount and payee;**

I 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 approval from the treasurer. In addition, each disbursement over \$100 must have board approval. No exceptions were found.

### **Meetings**

9. **Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by USA-RFS 42:1 through 42:12 (the open meetings law).**

Ward One Rural Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's station. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than unmarked copies of the notices and agendas.

### **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.**

I 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 Bonuses*

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.

The District has no employees to review records for advances or bonuses.

My prior year report, dated June 17, 1997, had some findings that have not been resolved as of yet. They are listed in a schedule included with this report with actions taken or not taken.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Ward One Rural Fire Protection District 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.

June 22, 1998

*Lane M. Hollis*

**LOUISIANA ATTESTATION QUESTIONNAIRE**

\_\_\_\_\_ 6-15-98 \_\_\_\_\_ Date

\_\_\_\_\_ Kevin M. Holles CPA \_\_\_\_\_  
 \_\_\_\_\_ PO Box 477 \_\_\_\_\_  
 \_\_\_\_\_ Bayou La Batre AL 36526 \_\_\_\_\_  
 \_\_\_\_\_ (Auditors)

In connection with our compilation of our financial statements as of 12-31-97 and for the period then ended, and as required by Louisiana Revised Statute 24:812 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 6-15-98 (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 28:2212, 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 42:1501-1124.

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

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 58:1301-141) or the budget requirements of LSA-RS 30:43.

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 44:5, 44:7, 44:21, and 44:35.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:814, 24:463, and/or 24:82, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

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

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 1904 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.03.

Yes  No

#### Advances and Bonuses

It is true 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 14:130, and AG opinion 79-129.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any corrections to the foregoing representatives. 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.

Mary L. Burkhead Secretary \_\_\_\_\_ Date

\_\_\_\_\_ Treasurer \_\_\_\_\_ Date

Leon Smith President \_\_\_\_\_ Date

Note: quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.