

**GOODWILL FIRE DISTRICT**  
**Oak Grove, Louisiana**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
And Agreed-Upon Procedures Report  
As of and for the Year Ended  
December 31, 2003**

**PREPARED BY:**

**JIMMIE SELF, CPA**  
***A Professional Accounting Corporation***  
**2908 CAMERON STREET, SUITE C**  
**MONROE, LOUISIANA 71201**  
**Phone 318/323-4656 • FAX 388-0724**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6.9.04

**GOODWILL FIRE DISTRICT**

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**GOODWILL FIRE DISTRICT  
Oak Grove, LA**

**General Purpose Financial Statements  
With Accountant's Compilation Report  
And Agreed-Upon Procedures Report  
As of and for the Year Ended December 31, 2003**

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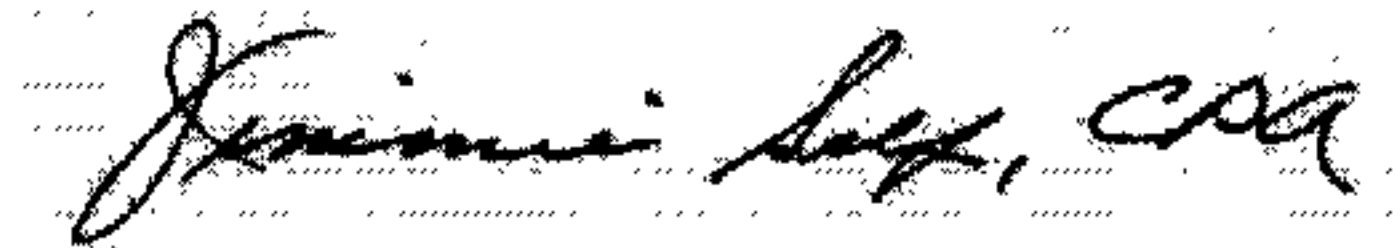
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## **ACCOUNTANT'S COMPILATION REPORT**

Board of Directors  
Goodwill Fire District  
Oak Grove, Louisiana  
Ronnie Ainsworth, Fire Chief

I have compiled the accompanying general purpose financial statements as listed in the foregoing Table of Contents of the Goodwill Fire District, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2003, 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. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



JIMMIE SELF, CPA  
MONROE, LOUISIANA  
May 26, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

**GOODWILL FIRE DISTRICT  
Oak Grove, LA**

**STATEMENT A**

**ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET**

**DECEMBER 31, 2003**

	<b>Governmental</b>	<b>Account Groups</b>		<b>Total</b>
	<b>Fund Type</b>			<b>Memo Only</b>
	<b>General</b>	<b>General</b>	<b>General</b>	
	<b>Fund</b>	<b>Fixed</b>	<b>Long-Term</b>	
		<b>Assets</b>	<b>Debt</b>	
<b><u>ASSETS AND OTHER DEBITS</u></b>				
Cash in Bank	\$ 68,018	-		\$ 68,018
Investments	-	-		-
Fixed Assets	-	534,280		534,280
Amount to be Provided for Long-Term Debt			36,758	36,758
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 68,018</b>	<b>\$ 534,280</b>	<b>\$ 36,758</b>	<b>\$ 639,056</b>
<b><u>LIABILITIES AND FUND EQUITY:</u></b>				
<b>LIABILITIES</b>				
Capital lease on Fire Trucks			\$ 36,758	\$ 36,758
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>\$ 36,758</b>	<b>\$ 36,758</b>
<b>FUND EQUITY</b>				
Investments in General Fixed Assets	-	\$ 534,280		\$ 534,280
<b>FUND BALANCE</b>				
Undesignated	\$ 68,018	-	-	68,018
<b>TOTAL FUND BALANCE</b>	<b>68,018</b>		<b>-</b>	<b>68,018</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 68,018</b>	<b>\$ 534,280</b>	<b>\$ 36,758</b>	<b>\$ 639,056</b>

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S COMPILATION REPORT

**GOODWILL FIRE DISTRICT  
Oak Grove, LA**

**STATEMENT B**

**GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE**

**DECEMBER 31, 2003**

**REVENUES**

West Carroll Parish Police Jury	\$ 50,447
FEMA Grant	39,658
Rural Development Project Grant	5,000
Total Revenues	<u>\$ 95,105</u>

**EXPENDITURES**

Current - Public Safety:	
Operating services	29,063
Material and Supplies	1,066
Utilities	1,825
Debt Service	17,420
Capital Outlay	66,750
Total Expenditures	<u>116,124</u>

**EXCESS OF EXPENDITURES OVER REVENUES** (21,019)

**FUND BALANCE AT BEGINNING OF YEAR** 89,037

**FUND BALANCE AT END OF YEAR** \$ 68,018

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S COMPILATION REPORT.

**GOODWILL FIRE DISTRICT  
OAK GROVE, LA**

**STATEMENT C**

**GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL**

**DECEMBER 31, 2003**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
West Carroll Police Jury	\$ 50,000	\$ 50,447	\$ 447
FEMA Grant	45,000	39,658	(5,342)
Rural Development Project Grant	5,000	5,000	-
Total Revenues	<u>\$ 100,000</u>	<u>\$ 95,105</u>	<u>\$ (4,895)</u>
<b>EXPENDITURES</b>			
Current - Public Safety			
Operating Services	14,350	29,063	(14,713)
Material and Supplies	-	1,066	(1,066)
Utilities	1,600	1,825	(225)
Debt Service	17,420	17,420	-
Capital Outlay	50,000	66,750	(16,750)
Total Expenditures	<u>\$ 83,370</u>	<u>\$ 116,124</u>	<u>\$ (32,754)</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	16,630	(21,019)	(37,649)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>89,037</u>	<u>89,037</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 105,667</u>	<u>\$ 68,018</u>	<u>\$ (37,649)</u>

SEE ACCOMPANYING NOTES AND ACCOUNTANT'S COMPILATION REPORT.



**GOODWILL FIRE DISTRICT**  
Oak Grove, Louisiana

**Notes to the Financial Statements**  
For the Year ended December 31, 2003

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This legal entity was established to provide fire protection for the political subdivision of Ward 3 in the parish of West Carroll, Louisiana. This entity operates independent of any other parish governing body, but functions under the guidelines set forth by the West Carroll Parish Police Jury. All members of the board serve with no compensation.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Goodwill Fire District have been prepared in conformity with the 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 West Carroll Police Jury is the financial entity for West Carroll Parish. The financial 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 West Carroll 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. The 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 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.

**GOODWILL FIRE DISTRICT**  
Oak Grove, Louisiana

**Notes to the Financial Statements**  
For the Year ended December 31, 2003

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3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

Because the Goodwill Fire District is fiscally dependent on the police jury, the district was determined to be a component unit of the West Carroll 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 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 that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed asset and long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with measurement of financial position, not with the measurements of results of operations.

The only fund for the district is the governmental fund. Governmental funds account for the district's general activities, including 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 activities, except for those required to be accounted for in other funds.

**D. BASIS OF ACCOUNTING**

GOODWILL FIRE DISTRICT  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year ended December 31, 2003

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The accounting of 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 liabilities are generally included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used for reporting 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 district uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues:**

All revenues are recorded when the district is entitled to the funds.

**Expenditures:**

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

**E. BUDGET PRACTICES**

The proposed budget, prepared on the cash basis of accounting, were prepared and adopted by the board of commissioners in December, 2001. The budget is established and controlled by the board of commissioners at the object level of expenditure. Encumbrance accounting is not utilized in the district's records. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements included the original adopted budget. A review of the amounts budgeted as revenue for the year of 2003 was understated but fell within the 5% guidelines. The expenditures were understated by 29%. There were no subsequent amendments to the budget.

GOODWILL FIRE DISTRICT  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year ended December 31, 2003

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F. CASH

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the district has demand deposits (book Balances) totaling \$68,018.00.

The 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 securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal amount on deposit with the fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2003 total \$68,018.00 and are fully secured by federal deposit insurance.

G. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts: theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the police jury maintains coverage on the fire district. The policy covers general liability, property, employee liability, and public officials liability. No claims were paid on any of the policies during the past three years that exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended 12/31/2003.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their lives are not capitalized.

I. COMPENSATED ABSENCES

The district has paid no employees therefore there is no policy relating to vacation and sick leave.

**GOODWILL FIRE DISTRICT**  
Oak Grove, Louisiana

**Notes to the Financial Statements**  
For the Year ended December 31, 2003

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**J. LONG-TERM DEBT**

Long-term debt expected to be financed from governmental funds are reported in the general long-term obligations account group. The district has a long-term lease financed by Regions leasing. The details are outlined in Note 5 LEASES.

**K. FUND EQUITY**

**Reserves**

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

**Designated Fund Balances**

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

**L. SALES TAXES**

In 1997 the West Carroll Parish Police Jury passed a ½% sales tax for fire protection in West Carroll Parish. This tax is divided among the fire protection districts for this purpose. This was a 10-year tax.

**M. 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 represent the financial position or result of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a compilation.

**N. USE OF ESTIMATES**

The preparation of financial statements in conformity with accounting principals generally accepted in the United States of America 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

**GOODWILL FIRE DISTRICT**  
Oak Grove, Louisiana

Notes to the Financial Statements  
For the Year ended December 31, 2003

of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**2. CASH AND CASH EQUIVALENTS**

The Goodwill Fire District maintains its checking accounts in the Regions Bank in Oak Grove, Louisiana. The district had a balance in its accounts on December 31, 2003 of \$68,018.00. The accounts are insured by the FDIC in the amount of \$100,000.

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance December 31,2002	Additions	Deletions	Balance December 31,2003
Land and Buildings	250,000	0	0	250,000
Trucks and Equipment	212,922	70,258	0	283,180
Furniture and Fixtures	1100			1100
<b>Total</b>	<b>464,022</b>	<b>70,258</b>	<b>0</b>	<b>534,280</b>

**4. CAPITAL LEASES**

The district records one item under capital leases as an asset and an obligation in the accompanying financial statements. In May 1999, the district entered into a lease agreement with Regions Leasing for an 84 month period for a used fire truck. The lease had an original recorded amount of \$93,500. Lease obligations are retired from the General Fund.

The following is a summary of future minimum lease payments, together with the present value of net minimum lease payments, as of December 31, 2003:

2004	17,420.04
2005	17,420.04
2006	5,806.44
<b>TOTAL</b>	<b>40,646.52</b>
Less amount representing interest	(3888.74)
<b>Present Value of net minimum lease payments</b>	<b><u>36,757.78</u></b>

**GOODWILL FIRE DISTRICT  
Oak Grove, Louisiana**

**Notes to the Financial Statements  
For the Year ended December 31, 2003**

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**5. RELATED PARTY TRANSACTIONS**

There are no related party transactions to disclose as required by FASB 57.

**6. LITIGATION AND CLAIMS**

The Goodwill Fire District is not a defendant in any litigation seeking damages.

**7. SUBSEQUENT EVENTS**

There were no events that occurred after year end and the issuing of this report that would materially effect the financial statements as issued.

**SUPPLEMENTAL INFORMATION SCHEDULE**



**GOODWILL VOLUNTEER FIRE DISTRICT  
Oak Grove, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULE  
For the year ended December 31, 2003**

**COMPENSATION PAID COMMISSIONERS**

The names and addresses of the commissioners who serve on the board of the Goodwill Volunteer Fire District are listed below. They all serve without any financial compensation. They are as follows:

**Ray Taylor – President  
1197 Highway 2  
Oak Grove, LA 71263  
318/428-2523**

**Earline McDonald – Secretary  
1358 Morgan Road  
Oak Grove, LA 71263  
318/428-2083**

**Ronnie Ainsworth – Fire Chief  
240 Irby Road  
Oak Grove, LA 71263  
318/428-8609**

**Mack Calvert – Assistant Chief**

**Jerry Allen**

**Billy Sanders**

**Ronnie Clark**

**GOODWILL FIRE DISTRICT  
Oak Grove, Louisiana**

**INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING  
AGREED UPON PROCEDURES**

**The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the Louisiana Governmental Audit Guide and the Louisiana Attestation Questionnaire, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.**

**JIMMIE SELF, CPA**  
***A Professional Accounting Corporation***  
**2908 Cameron Street, Suite C**  
**Monroe, Louisiana 71201**  
**Phone (318) 323-4656 • Fax (318) 388-0724**

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**INDEPENDENT ACCOUNTANT'S REPORT  
on APPLYING AGREED – UPON PROCEDURES**

Board of Directors  
Goodwill Fire District  
Oak Grove, Louisiana  
Ronnie Ainsworth, Fire Chief

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Goodwill Fire District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Goodwill Fire District's compliance with certain laws and regulations during the year ended December 31, 2002 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, 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 – 2251 (the public bid law).

There was one purchase made during the period that exceeded the spending limits set by LSA – RS 38:2211 – 2251. The proper bid procedure was followed.

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA – RS 42:1101 – 1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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

All persons involved with the fire district serve on a voluntary basis.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

There were no employees for the fire district.

#### **BUDGETING**

5. Obtain a copy of the budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. The revenue budgeting fell within the 5% guideline as required. The actual expenditures exceeded budgeted expenditures by 29%.

#### **ACCOUNTING AND REPORTING**

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

- (a) trace payments to supporting documentation as to proper amounts and payee:

I examined supporting documentation for each of the six selected disbursements and found that payments were 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 payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that each check had 2 signatures as required by the Fire District Board.

#### **MEETINGS**

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

The minutes contain no copies of agendas nor of the posting of agendas on the meeting hall 24 hours in advance of the meetings nor is there a record of advertisement of the meetings in the local newspaper.

#### **DEBT**

- 9. 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 that no deposits appeared to be from loan proceeds.

#### **ADVANCES AND BONUSES**

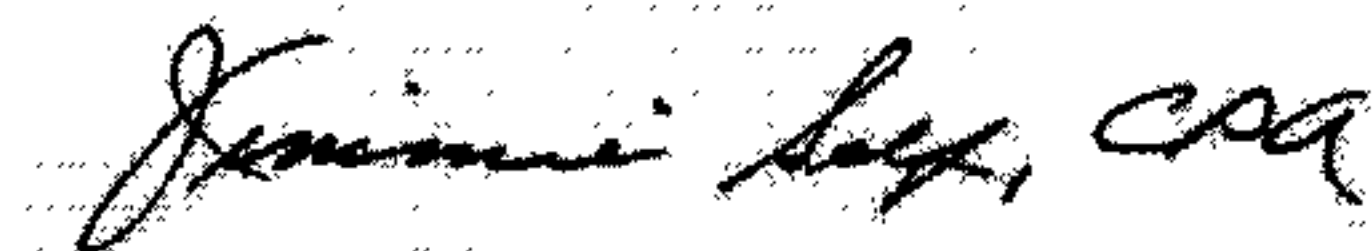
- 10. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

There were no employees for the fire district.

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 the Goodwill Fire 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.



JIMMIE SELF, CPA  
MONROE, LOUISIANA  
MAY 26, 2004

**JIMMIE SELF, CPA**  
***A Professional Accounting Corporation***  
**2908 Cameron Street, Suite C**  
**Monroe, Louisiana 71201**  
**Phone (318) 323-4656 • Fax (318) 388-0724**

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Schedule of Findings  
For the Year Ended December 31, 2003

Finding 2003-1 A budget was prepared and accepted by the board. The amount of the revenue budgeted fell within the 5% guidelines. The expenditures, however, were understated by 29%. There are no records of amendments to the budget throughout the year.

**Recommendations:** An annual budget for the upcoming year should be prepared and presented to the board for adoption at the December meeting of the board. Such budget should be advertised in the local newspaper for public notification (and if desired on the local radio station). The agenda for the budget adoption meeting should be posted in the newspaper and on the door of the meeting hall at least 24 hours in advance of the meeting to adopt the budget. The agenda and a record of the adoption and/or amendments to the budget should also be kept with the minutes. Any subsequent amendments to the budget should be handled in the same way as the original adoption of the budget, including the agenda, public notification, and recording in the minutes.

**Corrective action:** The board has been advised of their responsibility in preparing and following an annual budget and are prepared to follow the procedure in the future.

Finding 2003-2 Accounting records were limited to a journal of disbursements. There was no ledger nor was there a double-entry set of accounting records maintained by the district. Banking records and invoices along with bid records were maintained and made available for the compilation/attestation.

**Recommendations:** The district should set up and maintain formal accounting records including cash receipts journal, cash disbursements journal, and double-entry ledger accounts.

**Corrective action:** The district has agreed to establish and follow accounting requirements for the receipt and disbursement of district funds.

Finding 2003-3 There was no record maintained in the minutes of the preparation and posting of a meeting agenda in accordance with the open meetings law.

**Recommendations:** District should study and understand the requirements of the open meetings law as outlined in LSA-RS 42:1 through 42:12 with special attention being paid to Title 42:7:A(1) and (2).

Corrective action: The board has been made aware of the procedure for compliance with the above-mentioned statutes and has been provided with a written copy of same as it appears on the web site [www.legis.state.la.us/tsrs/RS.htm](http://www.legis.state.la.us/tsrs/RS.htm), "Revised Statutes". They have agreed to comply with the statutes in the future.

NOTE: The district board has been advised of instruction that is available from the HANDBOOK FOR MUNICIPAL OFFICIALS IN LOUISIANA available from the Louisiana Municipal Association, 700 North 10<sup>th</sup> Street, Suite 400, P. O. Box 4327, Baton Rouge, LA, 70821-4327, 225/344-5001. Information is also available on the internet at [www.lamunis.org](http://www.lamunis.org), (click Publications, click Municipal Handbook).

Schedule of Prior Year Findings for the year ended December 31, 2002.

N/A – The prior year records were submitted to the Legislative Auditor's office by way of a sworn annual financial statement and revenue certification accompanied by the required Affidavit and Revenue Certification form. There were no findings.



## **LOUISIANA ATTESTATION QUESTIONNAIRE**

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

GOODWILL FIRE DISTRICT  
1358 MORGAN ROAD  
OAK GROVE, LA 71263

February 18, 2004

Jimmie Self, CPA, APAC  
2908 Cameron Street, Suite C  
Monroe, LA 71201

Re: LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

Dear Mrs. Self,

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 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 regulation 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, 2003.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 42:1101-1124.

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, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [  ] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

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, 44:7, 44:31, and 44:36.

Yes [  ] No [  ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, 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 1974 Louisiana

Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.  
Yes [] No [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No [ ]

We have disclosed to you all known noncompliance of 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.

<u>Earlene McDonald</u>	Secretary	<u>5.26.04</u>	Date
_____	Treasurer	_____	Date
_____	President	_____	Date