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JUL 13 1986

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH
Caldex, Louisiana

REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS
As of and For the Year Ended December 31, 1986

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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: JUL 13 1986

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ROZIER, HARRINGTON & MCKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE
ALEXANDRIA, LOUISIANA, 71301

Wm S. Rozier, J.C.P.A.
M. Dale Harrington, C.P.A.
Mark S. McKay, C.P.A.

Law W. White, C.P.A.
Francis Nolin, C.P.A.

BARBARA WOODRICK
Fid. 1000 1119
Alexandria, LA. 71311-1119

Telephone (504) 442-6000
Telex (504) 471-2221

May 22, 1987

Board of Directors
Fire Protection District No. 1
of Grant Parish
Coffin, Louisiana

We have compiled the accompanying balance sheet of the Fire Protection District No. 1 of Grant Parish as of December 31, 1986 and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, and the accompanying supplementary information contained in Schedule of per Diem paid to board members, which is presented only for supplementary analysis purposes, 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 and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fire Protection District's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1999

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUPS		Total Manufacturing Debt
	General Fund	Fixed Assets	Long-Term Debt		
ASSETS AND OTHER DEBITS					
ASSETS:					
Accounts Receivable	\$ 97,660	\$	\$		\$ 97,660
Property Plant and Equipment		219,094			219,094
Other Debits:					
Amounts to be Provided for Retirement of General Long - Term Debt			31,375		31,375
TOTAL ASSETS AND OTHER DEBITS	97,660	219,094	31,375		318,969

See Accountant's Compilation Report.

FIRE PROTECTION DISTRICT NO. 1 OF ORAMIT PARISH
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (Continued)
 December 31, 1995

	<u>GOVERNMENTAL</u>		<u>ACCOUNT</u>		Total (Memorandum Coll.)
	FUND TYPES		GROUPS		
	General Fund	Fund Assets	Long-Term Debt	Total	
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities					
Bank Overdraft	\$ 1,446	\$	\$	\$ 1,446	
Accounts Payable	4,702			4,702	
Accrued Liabilities	2,819			2,819	
Notes Payable	22,623		31,272	53,895	
Total Liabilities	<u>31,590</u>		<u>31,272</u>	<u>62,862</u>	
Equity and Other Credits:					
Investment in General Fund Assets	32,049	219,084		251,133	
Unassigned Fund Balance				30,852	
Total Equity and Other Credits	<u>32,049</u>	<u>219,084</u>		<u>251,133</u>	
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 63,639</u>	<u>\$ 219,084</u>	<u>\$ 31,272</u>	<u>\$ 251,995</u>	

See Accountant's Certificate Report.

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 1995

	Governmental Fund Type General Fund
REVENUES:	
Ad Valorem Taxes and State Revenue Sharing	\$ 78,262
Fire Insurance Rebates	7,668
Other Income	<u>1,288</u>
Total Revenue	<u>87,218</u>
EXPENDITURES:	
Debt Service	29,689
Insurance	24,209
Legal and Professional	4,315
Supplies	3,623
Miscellaneous	1,513
Repairs and Maintenance	10,990
Salaries, Payroll Tax Expense and Benefits	11,022
Utilities and Telephone	4,624
Vehicle Expense	<u>2,332</u>
Total Expenditures	<u>92,094</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(4,876)
FUND BALANCE - BEGINNING OF YEAR	<u>30,967</u>
FUND BALANCE - END OF YEAR	<u>\$ 32,549</u>

See Accountant's Compilation Report.

FIRE PROTECTION DISTRICT NO. 1 OF GRANT PARISH
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Year Ended December 31, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Ad Valorem Taxes and State Revenue Sharing	\$ 62,000	\$ 76,252	\$ (3,748)
Fire Insurance Rebates	6,000	7,658	1,658
Other Income	_____	1,369	1,369
Total Revenue	<u>68,000</u>	<u>85,279</u>	<u>(724)</u>
EXPENDITURES:			
Debt Service	30,000	29,659	341
Capital Expenditures	30,000	30,000	0
Insurance	18,000	24,209	(6,209)
Legal and Professional	6,000	4,215	1,785
Supplies	4,000	3,523	477
Miscellaneous	2,000	1,513	487
Repairs and Maintenance	9,000	10,000	(1,000)
Salaries, Payroll Tax Expense and Benefits	15,000	17,022	(3,978)
Utilities and Telephone	5,000	4,604	396
Vehicle Expense	5,000	3,213	1,787
Total Expenditures	<u>154,000</u>	<u>92,054</u>	<u>21,946</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(86,000)	(4,916)	21,182
Fund Balance - Beginning of Year	36,857	36,862	_____
Fund Balance - End of Year	<u>\$ 10,857</u>	<u>\$ 32,049</u>	<u>\$ 21,182</u>

See Accountants' Comptation Report.

**FIRE PROTECTION DISTRICT NO. 1
OF GRANT PARISH**

**Schedule of Per Diem Paid to Board Members
for the Year Ended December 31, 1996**

For the year ended December 31, 1996, no payments were made to members of the governing board.

See Accountants' Compilation Report.

ROZIER, HARRINGTON & McKAY
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE
ALEXANDRIA, LOUISIANA 71301

John S. Rozier, PE, C.P.A.
M. Dale Harrington, C.P.A.
MAY S. McKay, C.P.A.

Law R. Wilco, C.P.A.
1800 S. Harris, C.P.A.

MAILING ADDRESS
P.O. Box 1378
Alexandria, LA 71302-1378

Telephone (504) 442-1616
Telex (504) 487-2007

May 22, 1997

Fire Protection District No. 1
of Grant Parish
Colfax, Louisiana 71417

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Fire Protection District No. 1 of Grant Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 1 of Grant Parish's compliance with certain laws and regulations during the year ended December 31, 1996, included in the Louisiana Assessment 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, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 and no expenditures were made for public works exceeding \$50,000.

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 42:1151-1124 (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.

Management provided us with all payroll records.

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedure (1) 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 in agreed-upon procedure (2) appeared on the records provided by management in agreed-upon procedure (1).

Budgeting

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

Management provided us with a copy of the original and amended budgets.

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

We traced the adoption of the original budget to the minutes of a meeting held on December 15, 1995, which indicated that the budget was unanimously adopted by the Governing Board of the Fire Protection District No. 1 of Grant Parish. The minutes of a meeting held November 18, 1996 indicate that the amended budget was unanimously approved by the Governing Board.

7. 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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budget revenues did not exceed actual revenues by more than 5%. Furthermore, actual expenditures did not exceed budgeted expenditures by more than 5%.

Accounting and Reporting

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

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

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account, and

All 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 that each check was signed by two members of the Board. No further approval was required.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RLS 42:1 through 42:13 (the open meetings law).

The Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting facility. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion.

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.

We inspected the cash receipts journal for the period under examination and noted no deposits which appeared to be proceeds from 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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Board of Directors
Fire Protection District No. 1
of Grant Parish
May 22, 1993
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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Fire Protection District No. 1 of Grant Parish 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.



ROGER, HARRINGTON & MCKAY
Certified Public Accountants