

ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Sixth Ward Fire Protection District No. 1
of Morehouse Parish, Louisiana
Mer Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, solely to assist you in evaluating the accompanying Louisiana Attestation Questionnaire, dated February 20, 1986, and prepared for the year ended December 31, 1985. 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.

Our applied procedures, together with any findings, follow:

Public Bid Law

1. We selected all expenditures, if any, made during the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determined whether such purchases were made in accordance with LSA-RS 28:2213-2213 (the public bid law).
 - o Our review of expenditure totals and cash disbursement journals revealed no individual expenditures for materials and supplies exceeding \$5,000 or for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. We obtained 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.

3. We obtained from management a listing of all employees paid during the period under examination.
4. We determined whether any of those employees included in the listing obtained from management in agreed-upon procedure (2) were also included on the listing obtained from management in agreed-upon procedure (1) as immediate family members.
 - o Our review of the expenditures indicated that the District paid no employees during the period under examination.

Budgeting

5. We obtained a copy of the legally adopted budget and all amendments.
6. We traced the budget adoption and amendments to the minute book.
7. We compared the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues and expenditures exceeded budgeted amounts by more than 5%.
 - o We noted no instances of noncompliance.

Accounting and Reporting

8. We randomly selected six disbursements made during the period under examination and:
 - (1) traced payments to supporting documentation as to proper amount and payee,
 - (2) determined if payments were properly coded to the correct fund and general ledger account, and (3) determined whether payments received approval from proper authorities.
 - o We noted no occurrences of lack of support, mis-coding or unauthorized payments.

Meetings

9. We examined evidence indicating 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 meetings law).
 - o We noted no instances of noncompliance.

Debt

10. We examined bank deposits for the period under examination to determine whether any such deposits appeared to be proceeds of bank loans, bonds, or like indebtedness.

o We scanned bank deposits and cash receipts journals and noted no such deposits.

Advances and Bonuses

11. We examined payroll records and minutes for the year to determine whether any payments had been made to employees which may constitute bonuses, advances, or gifts.

o We noted no instances of noncompliance.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the assertions included in the accompanying Louisiana Accreditation questionnaire. 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 Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, and the Legislative Auditor 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, under state law, this report is a public record and subject to unlimited dissemination.

February 9, 1990

Mill, Dwyer & Co.

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SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MONROE PARISH, LOUISIANA

FINANCIAL REPORT
(Compiled)

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

DECEMBER 31, 1988

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 SEP 25 1989

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ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Sixth Ward Fire Protection District No. 1
of Natchez Parish, Louisiana
New Natchez, Louisiana

We have compiled the component unit financial statements of Sixth Ward Fire Protection District No. 1 of Natchez Parish, Louisiana, (the "District") as of and for the year ended December 31, 1988, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements 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 ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets and other debits, liabilities, equity and other credits, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

February 9, 1989

Bill, Dwyer & Co.

COMMONWEALTH FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUPS
December 31, 1995

	Govern- mental Fund Type General Fund	Accounts Groups		Totals - (Honoran- dum Only)
		General Fixed Assets	General Long-Term Debt	
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$ 21,343	\$ -	\$ -	\$ 21,343
Investments	64,083	-	-	64,083
Receivables:				
Accounts	5,875	-	-	5,875
Taxes	64,780	-	-	64,780
General fixed assets	-	364,381	-	364,381
Other debits:				
Amount to be provided for retirement of general long-term debt	-	-	63,614	63,614
Total assets and other debits	\$ 156,281	\$ 364,381	\$ 63,614	\$ 584,276

See Accountant's Compilation Report.

	Governmental	ACCOUNT GROUPS		Totals - (Non- voting Only)
	Fund Type General Fund	General Fixed Assets	General Long-Term Debt	
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Long-term debt	\$ -	\$ -	\$ 61,614	\$ 61,614
Equity and other credits:				
Investment in general fixed assets	\$ -	\$ 344,381	\$ -	\$ 344,381
Fund balance:				
designated for sub- sequent year's expenditures	44,700	-	-	44,700
Unreserved and un- designated	91,001	-	-	91,001
Total equity and other credits	\$ 135,701	\$ 344,381	\$ -	\$ 520,082
Total liabilities, equity and other credits	\$ 135,701	\$ 344,381	\$ 61,614	\$ 581,896

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1
OF WOODHOUSE PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND
For the Year Ended December 31, 1968

	Budget	Actual	Variance - Favorable (Unfavor- able)
Revenues:			
Taxes	\$ 60,000	\$ 64,100	\$ 4,100
Intergovernmental	6,000	7,431	631
Fees	15,000	15,432	432
Miscellaneous	3,000	5,837	2,837
	<u>\$ 84,000</u>	<u>\$ 92,800</u>	<u>\$ 8,800</u>
Expenditures:			
Public safety:			
Bad debts	\$ -	\$ 5,000	\$ (5,000)
Equipment maintenance and operations	22,500	9,700	12,800
Building maintenance	4,000	2,010	1,990
Office supplies	800	700	100
Utilities	3,000	3,700	700
Insurance and surety			
Bond premiums	11,100	11,300	(200)
Loss	200	600	(400)
Legal and accounting	2,500	1,600	600
Telephone	2,400	2,300	100
Meal and deduction	2,000	2,010	(10)
Training	2,000	2,210	210
Tax assessor equipment	-	1,000	(1,000)
Travel	1,000	370	630
Capital outlay	6,640	7,500	(860)
Debt service:			
Principal	17,500	18,300	(800)
Interest	7,100	6,810	290
	<u>\$ 83,940</u>	<u>\$ 78,884</u>	<u>\$ 5,056</u>
Excess of revenues over expenditures	\$ -	\$ 14,904	\$ 14,904
Fund balance - beginning	110,281	110,281	-
Fund balance - ending	<u>\$ 110,281</u>	<u>\$ 125,185</u>	<u>\$ 14,904</u>

See Accountant's Compilation Report.