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START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Component Unit Financial Statements  
As of and for the Year Ended  
December 31, 1997

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 ~~AUG 12 1998~~

**START-GIRARD 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

P.O. Box 397  
611 Madeline Street  
Rayville, LA 71269  
Phone: (318) 728-6588

Accountant's Report

BOARD OF COMMISSIONERS  
START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

I have compiled the accompanying component unit financial statements of the Start-Girard 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.

Rayville, Louisiana  
June 26, 1998

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS**

**Balance Sheet, December 31, 1997**

	GOVERNMENTAL FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>				
Assets:				
Cash and cash equivalents	\$43,373	\$	\$	\$43,373
Restricted cash	48,583			48,583
Receivables	39,500			39,500
Land, buildings, and equipment		812,588		812,588
Other Debits:				
Amount to be provided for retirement of general long-term obligations			130,205	130,205
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$131,456</b>	<b>\$812,588</b>	<b>\$130,205</b>	<b>\$1,074,249</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
Liabilities:				
Accounts payable	\$4,055	\$	\$	\$4,055
General obligation bonds payable			130,205	130,205
Total Liabilities	\$4,055		\$130,205	\$134,260
Equity and Other Credits:				
Investment in general fixed assets		812,588		812,588
Fund balances:				
Reserved for debt service	48,583			48,583
Unreserved - undesignated	78,818			78,818
Total Equity and Other Credits	127,401	812,588		939,989
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$131,456</b>	<b>\$812,588</b>	<b>\$130,205</b>	<b>\$1,074,249</b>

See the accountant's report and the accompanying notes.

**START-GIRARD 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>		
Parcel fees	\$69,000	\$69,000
Intergovernmental revenues:		
Parish police jury-2% fire insurance rebate	4,209	4,209
Interest earnings	2,480	2,480
Refunds	(500)	(500)
Total revenues	\$75,189	\$75,189
<b>EXPENDITURES</b>		
Dues and subscriptions	50	50
Fuel	607	607
Insurance	6,194	6,194
Legal and accounting	2,542	2,542
Repairs and maintenance	5,579	5,579
Supplies	5,820	5,820
Telephone	1,223	1,223
Training	3,791	3,791
Utilities	3,653	3,653
Capital Outlay	14,700	14,700
Debt service:		
Principal	8,383	8,383
Interest	7,620	7,620
Total expenditures	60,162	60,162
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$15,027	\$15,027
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	112,374	112,374
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	\$127,401	\$127,401

See the accountant's report and the accompanying notes.

**START-GIRARD 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**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Parcel fees	\$70,500	\$74,220	\$3,720
Intergovernmental revenues:			
Parish police jury-2% fire insurance rebate	4,000	4,209	209
Interest earnings	3,000	2,480	(520)
Refunds	0	(500)	(500)
Total revenues	<u>\$77,500</u>	<u>\$80,409</u>	<u>\$2,909</u>
<b>EXPENDITURES</b>			
Insurance	8,000	2,666	5,334
Legal and accounting	4,000	2,567	1,433
Operations	27,586	17,400	10,186
Training	3,000	3,791	(791)
Capital Outlay	25,000	14,700	10,300
Debt service:			
Principal	8,000	8,383	(383)
Interest	8,000	7,620	380
Total expenditures	<u>83,586</u>	<u>57,127</u>	<u>26,459</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(6,086)	23,282	29,368
<b>FUND BALANCE (Deficit) AT BEGINNING OF YEAR</b>	<u>73,330</u>	<u>73,330</u>	<u>0</u>
<b>FUND BALANCE (Deficit) AT END OF YEAR</b>	<u>\$67,244</u>	<u>\$96,612</u>	<u>\$29,368</u>

See the accountant's report and the accompanying notes.

**START-GIRARD 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**

Start-Girard Fire Protection District was created by resolution of the Richland Parish Police Jury on March 24, 1987, 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 Start-Girard 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

**START-GIRARD 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

**START-GIRARD 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**

Parcel Fees are recorded in the year the taxes are assessed. The parcel fees are assessed on a calendar year basis, become due on December 31 of each year, and become delinquent on January 1 of the ensuing year. The fees are generally collected in December of the current year and January and February of the ensuing year. Delinquent fees are considered fully collectible and therefore no allowance for uncollectible fees is provided.

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

Intergovernmental revenues are recorded when they become entitled to the funds.

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. During November, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is printed in the official paper of the parish. 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) . There were no amendments made. 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):

	<u>December 31, 1997</u>
Excess (deficiency) of revenues over expenditures (GAAP)	\$ 15,027

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

Adjustments:	
Receivables	5,220
Payables	<u>3,035</u>
Excess (deficiency) of revenues over expenditures (cash)	<u>\$ 23,282</u>

**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**

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

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

**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 parcel fee not to exceed \$100 annually on property within the district for maintenance and operation of the district. The fee may be collected at the same time as parish ad valorem taxes and the fee expires in 2014.

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1997, the district has cash and cash equivalents (book balances) totaling \$91,956 as follows:

Demand deposits	\$16,013
Interest bearing demand deposits	27,360
Time deposits	<u>48,583</u>
Total	<u><u>\$91,956</u></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 \$91,956 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance.

**5. RECEIVABLES**

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

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Total</u>
Parcel Fees	\$39,500	\$39,500
Total	<u>\$39,500</u>	<u>\$39,500</u>

The accounts receivable balance represents delinquent parcel fees for the prior years plus the current year. The delinquent fees are considered to be fully collectible and therefore no write off policy exists.

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1997</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1997</u>
Fire Houses, Land & Equipment	\$797,888	\$14,700	\$	\$812,588
Total	<u>\$797,888</u>	<u>\$14,700</u>	<u>\$</u>	<u>\$812,588</u>

As required by Farmer's Home Administration, the district has a financing statement and security agreement mortgage on the equipment purchased with FmHA loan funds and the certificate of title show FmHA as having a first lien.

**6. PENSION PLAN**

The district has no employees and therefore does not contribute to a pension plan.

**7. LEASES**

The district has no operating or capital leases at December 31, 1997.

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

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

**START-GIRARD FIRE PROTECTION DISTRICT**  
**RICHLAND PARISH POLICE JURY**  
Rayville, Louisiana  
Notes to the Financial Statements (Continued)

	<u>Bonded Debt</u>	<u>Total</u>
Long-term obligations payable at January 1, 1997	\$138,588	\$138,588
Additions		
Deductions	<u>8,383</u>	<u>8,383</u>
Long-term obligations payable at December 31, 1997	<u>\$130,205</u>	<u>\$130,205</u>

General obligation bonds consists of bonds payable to Farmer's Home Administration bearing interest at 6.25 percent per annum. The bonds are secured by a pledge of revenues and restrict sale, transfer, lease or encumbrance of the facilities financed by the proceeds. In addition, the bond resolution restricts additional borrowing and requires maintenance of sufficient revenue sources to meet debt service, operating and maintenance requirements and to provide adequate reserves.

A Reserve Fund and a Sinking Fund is required by bond resolution. A \$48,583 certificate of deposit is the Reserve Fund which requires the district to deposit 5% of the amount required to be paid annually into the Sinking Fund, which is the amount to be paid to Farmers Home Administration, each year until one bond payment has been accumulated and it is to be restricted use. The Sinking Fund is also the regular operating account.

**9. LITIGATION AND CLAIMS**

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

**START-GIRARD 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.

START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana

Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 1997

<u>NAME</u>	<u>AMOUNT</u>
Ellis Bairnsfather, Chairman	\$0
Johnny Letlow, Secretary/Treasurer	0
Allen Nettles	0
Bentley Curry	0
Bobby Adams	0
	<hr/>
Total	<u><u>\$0</u></u>

**START-GIRARD FIRE PROTECTION DISTRICT  
 RICHLAND PARISH POLICE JURY  
 Rayville, Louisiana**

**Summary Schedule of Prior Audit Findings  
 For the Year Ended December 31, 1997**

<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>12/31/96</u>	<u>Minutes not published</u>	<u>Yes</u>		
<u>2</u>	<u>12/31/96</u>	<u>Hiring of person related to board member</u>	<u>Yes</u>		

**START-GIRARD FIRE PROTECTION DISTRICT  
RICHLAND PARISH POLICE JURY  
Rayville, Louisiana**

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

There were no current year findings.



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

P.O. Box 397  
611 Madeline Street  
Rayville, LA 71269  
Phone: (318) 728-6588

To the Board of Commissioners  
Start-Girard 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 Start-Girard Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Start-Girard Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1997 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).

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. Obtained a copy of the legally adopted budget and all amendments.

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

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 19, 1996 which indicated that the budget had been adopted by the commissioners of Start-Girard Fire Protection District by a vote of 3 in favor and 0 opposed. No amendments were made to the budget during the year.

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 revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

### *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 approvals from the treasurer.

### *Meetings*

9. Examine 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).

Start-Girard Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's stations. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notice and agenda.

### *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, advance, or gifts.

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

My prior year report, dated June 25, 1997, included the comments or unresolved matters listed in Schedule 2.

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 Start-Girard 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 26, 1998

*Karen M. Hollis*

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

6-23-98 (Date Transmitted)

Karen M Hollis  
PO Box 397  
Rayville LA 71269  
\_\_\_\_\_  
(Auditors)

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 (date of completion/representations).

**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 [  ]

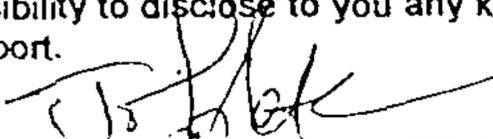
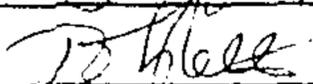
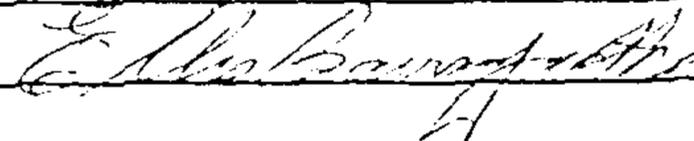
**Advances and Bonuses**

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.

	Secretary	<u>6/2/98</u>	Date
	Treasurer	<u>6/23/98</u>	Date
	President	<u>6/23/98</u>	Date