

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

GENERAL PURPOSE FINANCIAL STATEMENTS

December 31, 2003

Jim H. Stevens, Jr., CPA, LLC
Certified Public Accountant
Springhill, Louisiana

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 8-4-04

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Commissioners
Webster Parish Fire Protection District No. 11
Springhill, Louisiana

I have audited the accompanying general purpose financial statements of Webster Parish Fire Protection District No. 11, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Webster Parish Fire Protection District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with audit standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the general purpose financial position of Webster Parish Fire Protection District No. 11, as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 21, 2004 on my consideration of Webster Parish Fire Protection District No. 11 internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.


Certified Public Accountant

June 21, 2004

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Combined Balance Sheet - All Fund Types and Account Groups December 31, 2003

	Governmental Fund Types		Account Groups		Totals (Memorandum Only)
	General	Debt Service	General Fixed Assets	General Long-Term Debt	December 31, 2003
	Assets and Other Debits				
Cash and cash equivalents	36,286				36,286
Accounts receivable:					
City of Springhill	9,470				9,470
Service fees - net of allowance for uncollectible accounts - \$1,900	455				455
Other governments	4,042				4,042
Interest	8				8
Other	1,013				1,013
Restricted assets:					
Cash and cash equivalents		30,025			30,025
Fixed assets			813,747		813,747
Other debits:					
Amount available in Debt Service Fund				30,025	30,025
Amount to be provided for certificate of indebtedness				185,147	185,147
Total assets and other debits	51,274	30,025	813,747	215,172	1,110,218
Liabilities, Equity and Other Credits					
Liabilities:					
Accounts payable	5,234				5,234
Accrued expenses	1,264				1,264
Capital lease				172	172
Certificates of indebtedness				215,000	215,000
Total liabilities	6,498			215,172	221,670
Equity and other credits:					
Investment in general fixed assets			813,747		813,747
Fund balance:					
Reserved for Debt Service		30,025			30,025
Designated - purchase of fire truck	31,448				31,448
Unreserved/undesignated	13,328				13,328
Total equity and other credits	44,776	30,025	813,747	215,172	888,548
Total liabilities, equity and other credits	51,274	30,025	813,747	215,172	1,110,218

See accompanying notes to the financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund Types For the Year Ended December 31, 2003

	General	Debt Service	Totals (Memorandum Only)
Revenues:			
Fire and rescue service fees	128,872		128,872
Fire insurance premium rebate	15,145		15,145
Intergovernmental revenues:			
Webster Parish Police Jury	2,850		2,850
Federal grants	4,042		4,042
State grants	3,600		3,600
Contributions	3,017		3,017
Miscellaneous	68		68
Interest Income	336	55	391
Total revenues	<u>157,930</u>	<u>55</u>	<u>157,985</u>
Expenditures:			
Current:			
General government	114,145		114,145
Capital outlay:			
Current expenditures	36,245		36,245
Debt service:			
Principal	626	25,000	25,626
Interest	74	11,345	11,419
Total expenditures	<u>151,090</u>	<u>36,345</u>	<u>187,435</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,840</u>	<u>(36,290)</u>	<u>(29,450)</u>
Other financing sources (uses):			
Operating transfers in		37,031	37,031
Operating transfers (out)	(37,031)		(37,031)
Total other financing sources (uses)	<u>(37,031)</u>	<u>37,031</u>	
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(30,191)</u>	<u>741</u>	<u>(29,450)</u>
Fund balance at beginning of year	<u>74,967</u>	<u>29,284</u>	<u>104,251</u>
Fund balance at end of year	<u>44,776</u>	<u>30,025</u>	<u>74,801</u>

See accompanying notes to the financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - Governmental Fund Types
For the Year Ended December 31, 2003

	General Fund		Debt Service Fund		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Revenues:					
Fire and rescue service fees	128,162	128,872			710
Fire insurance premium rebate	15,145	15,145			
Intergovernmental revenues:					
Webster Parish Police Jury	2,850	2,850			
Federal grants	5,072	4,042			(1,030)
State grants		3,600			3,600
Contributions	1,684	3,017			1,333
Miscellaneous	45	68			23
Interest income	325	336			11
Total revenues	<u>153,283</u>	<u>157,930</u>			<u>4,647</u>
Expenditures:					
Current:					
General government	119,389	114,145			5,244
Capital outlay:					
Current expenditures	27,687	36,245			(8,558)
Debt service:					
Principal	6,055	626	25,000	25,000	
Interest	153,131	74	11,345	11,345	
Total expenditures		<u>151,090</u>	<u>36,345</u>	<u>36,345</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>152</u>	<u>6,840</u>	<u>(36,345)</u>	<u>(36,290)</u>	<u>55</u>
Other financing sources (uses):					
Operating transfers in			36,345	37,031	686
Operating transfers (out)	(36,345)	(37,031)			(686)
Total other financing sources (uses)	<u>(36,345)</u>	<u>(37,031)</u>	<u>36,345</u>	<u>37,031</u>	<u>686</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(36,193)</u>	<u>(30,191)</u>	<u>741</u>	<u>741</u>	<u>741</u>
Fund balance at beginning of year	<u>74,967</u>	<u>74,967</u>	<u>29,284</u>	<u>29,284</u>	
Fund balance at end of year	<u>38,774</u>	<u>44,776</u>	<u>29,284</u>	<u>30,025</u>	<u>741</u>

See accompanying notes to the financial statements.

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Notes to Financial Statements
December 31, 2003

The Webster Parish Fire Protection District No. 11 (the District) was created by the Webster Parish Police Jury by resolution on June 4, 1991, as provided under Louisiana Revised Statutes 40:1491 through 40:1501. The District is governed by a Board of Commissioners: two members appointed by the Webster Parish Police Jury, two members appointed by the Mayor and Board of Aldermen of the City of Springhill, Louisiana, and one member appointed by the other four members. The purpose of the District is to provide fire protection and emergency services to residents of the District.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accompanying general purpose financial statements of Webster Parish Fire Protection District No. 11 have been prepared in conformity with generally accepted accounting principles 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. The following is a summary of the more significant accounting policies:

Reporting Entity. These general purpose financial statements include all funds and account groups over which the District exercises control, authority, management, influence or accountability. Control by or influence over the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of the governing body, and general oversight responsibility.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Webster 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,
2. The ability of the police jury to impose its will on that organization, and
3. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

Because the police jury meets the above criteria, the District was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The accompanying general purpose financial statements present information only on the funds and account groups 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.

Fund Accounting. The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and means by which spending activities are controlled.

The account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

(continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Notes to Financial Statements
December 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Accounting (continued). The following funds and account groups are used by the District:

Governmental Fund Types:

General Fund. The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Funds. Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

General Fixed Assets and General Long-term Debt Account Groups:

General Fixed Assets. The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets.

General Long-term Debt. The General Long-term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

Basis of Accounting. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All governmental funds are accounted for using the modified accrual basis of accounting. 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. Expenditures are recorded when the related fund liability is incurred.

Use of Estimates. The preparation of financial statements generally 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 financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Budgets. A budget for the ensuing year is prepared by the district chairman and treasurer and approved by the Board of Commissioners prior to December 31, of each year during the Board's regular December meeting. The proposed budget is prepared on the modified accrual basis of accounting. The budget is legally adopted and amended, as necessary, by the Board of Commissioners. The Board reserves all authority to make changes to the budgets. Unexpended appropriations lapse at year-end and must be reappropriated in the next year's budget to be expended. The budget was amended in 2003.

Compensated Absences and Pension Plan. The District has one full-time employee. The District does not contribute to a pension plan. The employee accrues three weeks vacation per year. At December 31, 2003, the employee had no accrued vacation. There is no sick leave policy.

(continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Notes to Financial Statements
December 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Bad Debts. Fire service fees, which are billed and collected by the City of Springhill from utility customers, are recorded at amounts received from the City, which are net of any losses from bad debts. Such amounts would not be material to the financial statements.

An allowance for doubtful accounts has been established for those fees billed to residents of the District, which are not city utility customers and are estimated by management to be uncollectible. The allowance is \$1,900 at December 31, 2003.

Total Columns on Combined Statements. Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

2. CASH:

The carrying amount of the District's cash deposits total \$66,311, and the bank balance is \$66,815 at December 31, 2003. The deposits are in interest bearing demand deposits and savings accounts, and certificates of deposit.

Under state law, the deposits and the certificates of deposit 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. The District has total deposits of \$66,815 at December 31, 2003.

The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes deposits that are insured or registered or for which securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the securities are held by the counter-party's trust department or agent in the District's name. Category 3 includes uninsured and unregistered deposits for which the securities are held by the counter-party, or by its trust department or agent, but not in the District's name.

Collateral Description	1	2	3	Carrying Value	Market Value
FDIC Insurance	100,000			66,815	100,000
Louisiana Municipal Bond			175,000		204,195
Totals	<u>100,000</u>		<u>175,000</u>	<u>66,815</u>	<u>304,195</u>

3. DESIGNATED FUND BALANCE:

The Board of Commissioners has designated all revenues from the Welcome Fire District for the purchase of a new fire truck.

(continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Notes to Financial Statements
December 31, 2003

4. FIRE SERVICE CHARGES:

On October 19, 1992, the Board of Commissioners passed a resolution in accordance with Louisiana Revised Statute 40:1507 to assess a service charge in the amount of \$4.00 per month to all households within the District for the purpose of acquiring, constructing, improving, maintaining and operating fire protection facilities and equipment. The service charge is billed and collected by the City of Springhill, Louisiana from all city utility customers and billed and collected by the District from those residents of the District who are not on city water. A fee of \$250.00 per response unit is charged for any calls to non-members of the District.

On January 10, 1996, the Board of Commissioners passed a resolution to enter into an agreement with the Welcome - South Columbia County, Arkansas Fire District (WSCC) to provide fire protection services to residents of the WSCC District. Fees for members of the WSCC District are collected and paid by the WSCC District at the rate of \$4.00 per month. A fee of \$250.00 per response unit is charged for any calls to non-members of the District.

5. CHANGES IN GENERAL FIXED ASSETS:

The changes in general fixed assets are as follows:

	Balance January 1, 2003	<u>Additions</u>	<u>Deletions</u>	Balance December 31, 2003
Land	4,500			4,500
Land Improvements	2,710			2,710
Buildings	88,794	6,764		95,558
Equipment	222,623	8,094	5,269	225,448
Vehicles	465,518	20,013		485,531
Total	<u>784,145</u>	<u>34,871</u>	<u>5,269</u>	<u>813,747</u>

6. LONG-TERM DEBT AND CAPITAL LEASE:

The following is a summary of the long-term debt transactions of Webster Parish Fire Protection District #11, for the year ended December 31, 2003:

Long-term debt at January 1, 2003	240,799
Principal retired	<u>(25,627)</u>
Long-term debt at December 31, 2003	<u>215,172</u>

(continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Notes to Financial Statements
December 31, 2003

6. LONG-TERM DEBT AND CAPITAL LEASE: (Continued)

Certificates of Indebtedness at December 31, 2003, are comprised of the following individual issues:

\$185,000 Certificate of Indebtedness dated January 5, 2000, due in annual installments through January 1, 2010; interest at 5.65%	153,000
\$45,000 Certificate of Indebtedness dated January 5, 2000, due in annual installments through January 1, 2005; interest at 0.00%	18,000
\$48,000 Certificate of Indebtedness dated May 24, 2000, due in annual installments through May 1, 2010; interest at 5.90%	39,000
\$11,000 Certificate of Indebtedness dated May 24, 2000, due in annual installments through May 1, 2005; interest at 0.00%	<u>5,000</u>
Total	215,000
Capital Lease:	
\$1,701 Capital lease dated March 5, 2001, for purchase of computer; payable in 36 monthly installments of \$58.41; including interest at 14.3%	172
Total long-term debt and capital lease	<u><u>215,172</u></u>

The annual requirements to amortize all debt outstanding at December 31, 2003, are as follows:

Year	
2004	36,693
2005	37,635
2006	37,352
2007	36,671
2008	36,903
2009 - 2010	<u>74,047</u>
Total	259,301
Less: Interest	<u>44,129</u>
	<u><u>215,172</u></u>

(continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Notes to Financial Statements
December 31, 2003

7. OPERATING LEASE:

The District entered into a five-year operating lease effective January 1, 1993, which was subsequently renewed effective January 1, 1999 and January 1, 2003, with the City of Springhill, Louisiana, for two fire station buildings and various vehicles and equipment. The current year expenditure under the lease is \$2.

Minimum annual commitments under the lease are as follows:

2004	2
2005	2
2006	2
2007	2
2008	2
Total	10

8. PER DIEM PAID TO BOARD MEMBERS AND RELATED PARTY TRANSACTIONS:

Webster Parish Fire Protection District No. 11 has a voluntary board; therefore, no per diem amounts were paid during this period. David Camp receives a salary for serving the District as fire chief and secretary/treasurer. Board members are reimbursed for expenses paid for the District out of personal funds. In addition, board members who also serve as firemen are paid a per diem, which is the same for all the firemen, for fires and emergency calls actually attended for the year. A summary of these expenditures is as follows:

	Salary	Reimbursed Expenses	Calls
Harriett Carter			
David Camp	29,230	29	1,874
Scott Park			
Jean Masingill			
Denny McMullen			
Matthew Armwood			
Glenda Haynes			

9. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES:

GASB Statement No. 24 requires that on-behalf payments be recognized as both revenue and expenditure by an employer governmental entity. In accordance with this Statement, the District in addition to the salary listed above, has recognized for the year ended December 31, 2003, \$3,600 in both miscellaneous revenue - state supplemental pay and firemen's salary due to on-behalf payments for fringe benefits and salaries.

10. FEDERAL FINANCIAL ASSISTANCE:

At December 31, 2003, the District accrued the following federal grant receivable:

United States Department of Agriculture, Forestry Service through the Louisiana Department of Forestry and Agriculture	4,024
	4,024

(continued)

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Notes to Financial Statements
December 31, 2003

10. FEDERAL FINANCIAL ASSISTANCE (Continued):

The grant was for firefighting equipment. All grant funds were expended in accordance with grant requirements.

The grant had local matching requirements, which were met by the District.

11. COMMITMENTS AND CONTINGENT LIABILITIES AND FUND BALANCE:

The Fire District is a party to various legal actions normally associated with governmental entities, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the Fire District.

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Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Members of the Board of Commissioners
Webster Parish Fire Protection District No. 11
Springhill, Louisiana

I have audited the general purpose financial statements of Webster Parish Fire Protection District No. 11, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2003, and have issued my report thereon dated June 21, 2004. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

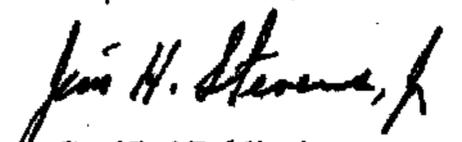
As part of obtaining reasonable assurance about whether Webster Parish Fire Protection District No. 11's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which, could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Webster Parish Fire Protection District No. 11's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted one matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Webster Parish Fire Protection District No. 11's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described in the accompanying schedule of findings and questioned costs as item 2003-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe that the reportable condition described in the schedule of findings and questioned costs as item 2003-1 is a material weakness.

This report is intended for the information and use of the legislative auditor, management, the Webster Parish Police Jury, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Certified Public Accountant

June 21, 2004

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Schedule of Findings and Questioned Costs
December 31, 2003

Section I - Summary of Auditor's Results

Financial Statements

Type of Report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	Yes
Reportable conditions identified not considered to be material weaknesses?	No
Noncompliance material to financial statement noted?	No

Federal Awards

Not applicable

Section II - Financial Statement Findings

2003-1:

Condition:	As reported in the prior years, due to the small size of the district and the related economic and space limitations, the majority of all accounting functions are performed by one person.
Recommendation:	I make no recommendation to correct this situation at this time because of economic limitations.
Management's Corrective Action Plan:	The board recognizes this problem and tries to stay involved in daily activities as much as possible. The board reviews all cash disbursements monthly.

Section III - Federal Award Findings and Questioned Costs

Not applicable

WEBSTER PARISH FIRE PROTECTION DISTRICT NO. 11

Summary Schedule of Prior Year Findings and Questioned Costs December 31, 2003

There were two findings for the prior audit period ended December 31, 2002, as follows:

2002-1:

Finding: As reported in the prior years, due to the small size of the district and the related economic and space limitations, the majority of all accounting functions are performed by one person.

Current Status: This continues to be a finding. Because of economic limitations, this condition cannot be corrected.

2002-2:

Finding: The district was found to be in violation of Art. 7, Sec. 14 of the Constitution. The Fire Chief received money in error from Webster Parish Fire District #6 in reimbursement for expenses paid for District #6 with his personal credit card. This reimbursement was not deposited in the Fire District's bank account, but subsequent payment of the credit card was made by District #11. Also, personal expenses on the credit card were paid with district funds.

Current Status: The money was repaid by payroll deductions, with no similar instances being noted this year.