

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

FINANCIAL REPORT
(Compiled)

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

DECEMBER 31, 2000

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GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

HILL, INZINA & COMPANY

ACCOUNTANT'S COMPILATION REPORT

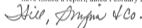
Board of Commissioners
Ward 1 Fire Protection District No. 1 of
West Carroll Parish, Louisiana
Epps, Louisiana

We have compiled the accompanying general-purpose financial statements of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, (a component unit of West Carroll Parish) as of and for the year ended December 31, 2000, 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 of the District. We 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.

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, liabilities, equity and other credits, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated February 20, 2001, on the results of our agreed-upon procedures.



February 20, 2001

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Certified Public Accountants • A Professional Corporation
701 East Madison Avenue • P. O. Box 631 • Bastrop, Louisiana 71221-0631
Telephone 318-281-4492 • Fax 318-281-4087

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
December 31, 2000

	Governmental		Totals - (Memo- randum Only)
	Fund Type	Account Group	
ASSETS	General Fund	General Fixed Assets	
Cash	\$ 94,697	\$ -	\$ 94,697
Taxes receivable	3,903	-	3,903
General fixed assets	<u>-</u>	<u>144,376</u>	<u>144,376</u>
Total assets	<u>\$ 98,600</u>	<u>\$ 144,376</u>	<u>\$ 242,976</u>
EQUITY AND OTHER CREDITS			
Investment in general fixed assets	\$ -	\$ 144,376	\$ 144,376
Fund balance - unreserved and undesignated	<u>98,600</u>	<u>-</u>	<u>98,600</u>
Total equity and other credits	<u>\$ 98,600</u>	<u>\$ 144,376</u>	<u>\$ 242,976</u>

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL 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, 2000

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 52,000	\$ 62,209	\$ 10,209
Intergovernmental	3,500	3,554	54
Interest and miscellaneous	-	1,427	1,427
	<u>\$ 55,500</u>	<u>\$ 67,190</u>	<u>\$ 11,690</u>
Expenditures:			
Public safety:			
Fuel	\$ 1,350	\$ 1,275	\$ 75
Insurance	8,200	6,911	1,289
Legal and accounting	3,500	2,506	994
Miscellaneous	-	84	(84)
Office	550	505	45
Repairs and maintenance	12,000	11,149	851
Training	1,350	2,182	(832)
Utilities	3,500	3,204	296
Debt Service	23,000	-	23,000
Capital outlay	12,000	11,349	651
	<u>\$ 65,450</u>	<u>\$ 39,165</u>	<u>\$ 26,285</u>
Excess (deficiency) of revenues over expenditures	\$(9,950)	\$ 28,025	\$ 37,975
Fund balance - beginning	<u>70,575</u>	<u>70,575</u>	<u>-</u>
Fund balance - ending	<u>\$ 60,625</u>	<u>\$ 98,600</u>	<u>\$ 37,975</u>

See accountant's compilation report.

INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Ward 1 Fire Protection District No. 1
of West Carroll Parish, Louisiana
Eggs, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2000, 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, 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. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).
 - o Our review of expenditure totals and the detail general ledger revealed no individual expenditure for materials and supplies exceeding \$15,000 and no individual expenditure for public works exceeding \$100,000.

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 42:1101- 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. Obtain from management a listing of all employees paid during the period under examination.

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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.
 - o Management provided the required information. The District had no employees during the period under examination.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.
6. Trace the budget adoption and amendments to the minute book.
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 exceeded budgeted amounts by 5% or more.
 - o Management provided copies of the original and amended budgets. We traced the adoption of the original and amended budgets to the minutes of meetings held on December 7, 1999 and November 7, 2000, respectively.
 - o We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and actual expenditures for the year did not exceed budgeted amounts 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; (b) determine if payments were properly coded to the correct fund and general ledger account; and (c) determine whether payments received approval from proper authorities.
 - o We examined supporting documentation for each of the six selected disbursements and found that the payments were for the proper amounts and made to the correct payees; were properly coded to the correct fund and general ledger accounts; and received approval from the Board of Commissioners.

Meetings

9. Examine the 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 The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's meeting location. Management has asserted that postings were made of each meeting's time, date, and agenda on a website and that minutes of all meetings are periodically published in the official journal.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds or like indebtedness.
 - o We scanned bank deposits and the detail general ledger for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. During the period under examination, upon advice of the District's bond counsel, the District began transferring amounts on a monthly basis to a separate bank account with such funds to be utilized in the future for debt service payments on a loan approved in early 2001.

Advances and Bonuses

11. Examine 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 The District had no employees during the period under examination.

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 Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Hill, Arpin & Co.

February 20, 2001

LOUISIANA ATTESTATION QUESTIONNAIRE

1-31-01 (Date Transmitted)

Hill, Inzina & Co.
Certified Public Accountants
P. O. Box 631
Bastrop, LA 71221-0631

In connection with your compilation of our financial statements as of December 31, 2000, 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 regulations 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 1-31-01 (date of completion).

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 LSA-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.

Mike Hall Chairman 1-31-01 Date
[Signature] Bookkeeper 1-31-01 Date

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2000

Section I - Agreed-Upon Procedures

1999-1 Budgeting

Noncompliance with Local Government Budget Act.

No longer applicable.

Section II - Management Letter

None issued.

DATA COLLECTION FORM
FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASI PUBLIC ENTITIES

OMB Form 0548-0057 may be used as a substitute for this form.

Date Submitted 5/19/00RETURN to: Legislative Auditor
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:

12/31/00

3. Audit Period Covered:

 Annual Biennial Other _____ to _____

2. Type of Report:

 Single Audit GAO Audit Standards Audit Compilation Compilation/Attestation Program Audit Other

4. AUDITEE INFORMATION

5. AUDITOR INFORMATION

Auditee Name
Ward 1 Fire Protection District No. 1
of West Carroll Parish, LouisianaFirm Name
Hill, Irwin & Co., CPAs

Street Address (Number and Street)

Street Address (Number and Street)
701 East Madison AvenueMailing Address (P. O. Box)
P. O. Box 686Mailing Address (P. O. Box)
P. O. Box 631City State Zip
Epps LA 71237-0686City State Zip
Bastrop LA 71221-6631Auditee Contact
Name Mike Hall
Title ChairmanAuditor Contact
Name Cindy I. Haynes
Title CPA

Telephone (318) 926-4357

Fax (318) 926-5597

E-mail (Optional)

Telephone (318) 281-4492

Fax (318) 281-4087

E-mail (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

N/AIf there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. Not applicable Unqualified opinion Qualified opinion Adverse opinion Disclaimer of opinionb. Is a "going concern" explanatory paragraph included in the audit report? Yes Noc. Do any of the funds have deficit fund balances? Yes Nod. Is there a related party footnote? Yes No (Disclosures Omitted)

7. INTERNAL CONTROL

Do the comments on internal control include: material weaknesses reportable conditions not applicable

8. COMPLIANCE

Do the comments on compliance include: illegal acts fraud/criminal acts not applicable

9. MANAGEMENT LETTER (Finding Caption and No.)

Resolved Yes No No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

\$ Resolved Yes No No Longer Applicable\$ Resolved Yes No No Longer ApplicableDo any findings address nepotism, ethics violations or related party transactions? Yes NoDo any findings address violation of bond indenture covenants? Yes No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

Resolved Yes No No Longer ApplicableResolved Yes No No Longer Applicable

AUDITEE SIGNATURE <u>White Hall</u>		DATE <u>4-26-01</u>
FOR USE BY LEGISLATIVE AUDITOR		
Agency No. _____	Proj. No. _____	Firm No. _____

FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: _____ Date Processed: _____

Legislative Audit Advisory Council:	Are there unresolved findings listed below?	Yes or No
District Attorney:	Are there findings of criminal acts?	Yes or No
Board of Ethics:	Are there findings of ethics, nepotism, or related parties?	Yes or No
State Bond Commission (SBC):	Are there findings relating to violations of bond indentures?	Yes or No
	Does the report express going-concern reservations?	Yes or No
	Does the entity have a deficit greater than 5% of revenue? If so, identify the page(s) no(s) _____	Yes or No
High Profile:	Are there any significant findings?	Yes or No

Report: Approved for Release _____ Date: _____ Rank A B C D

(A=No Comments; B=Management Letter Comments Only;
C=Control/Compliance Report(s) Comments; D=Criminal/Fraud Acts)

Note: For grading purposes, schedules of immaterial findings are treated as a management letter

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District Attorney _____	1 Quality Assurance	1
Legislative Auditor (High Profile)	1 _____ Parish Government	1
Assistant Legislative Auditor (High Profile)	1 City/Village/Town of _____	1
Other (High Profile) _____	1 Other: _____	1
Press Bureau Chiefs (High Profile)	8 Other: _____	1
Press	②	
Archives	① Distribution Approval (Initials) _____	
Legislative Auditor Advisory Council	1 Copies Needed: _____ Copies TBM	