

**FOREST FIRE DISTRICT**

**Forest, Louisiana**

**ANNUAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2002**

**PREPARED BY:**

**JIMMIE SELF, CPA**  
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**2908 CAMERON STREET, SUITE C**  
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FOREST FIRE DISTRICT  
 GENERAL PURPOSE FINANCIAL STATEMENTS  
 AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

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## INDEPENDENT ACCOUNTANT'S REPORT

R.L. Frazier, Fire Chief  
Forest Fire District  
Forest, Louisiana

I have compiled the accompanying general purpose financial statements of the Forest Fire District as of and for the year ended December 31, 2002, 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 inform - that is the representation of management. I 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 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 District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



JIMMIE SELF, CPA  
MONROE, LOUISIANA  
MAY 28, 2003

**FOREST FIRE DISTRICT**  
**Combined Balance Sheet – All Fund Types and Account Groups**

**STATEMENT A**

**December 31, 2002**

	<b>Governmental Fund Type</b>	<b>Account Group</b>	<b>Total Memo Only</b>
	<b>General Fund</b>	<b>General Fixed Assets</b>	
<b><u>ASSETS:</u></b>			
Cash in Bank	\$30,867	\$0	\$30,867
Certificate of Deposit	113,995	0	113,995
Fixed Assets	<u>0</u>	<u>151,454</u>	<u>151,454</u>
<b>TOTAL ASSETS</b>	<b>\$144,862</b>	<b>\$151,454</b>	<b>\$296,316</b>
<b><u>LIABILITIES and FUND BALANCE:</u></b>			
<b><u>LIABILITIES:</u></b>			
Notes Payable - Regions	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL LIABILITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>FUND BALANCE:</u></b>			
Investment in General Fixed Assets	\$0	\$151,454	\$151,454
<b><u>FUND BALANCE:</u></b>			
Undesignated	<u>\$144,862</u>	<u>\$0</u>	<u>\$144,862</u>
<b>TOTAL FUND BALANCE</b>	<b><u>\$144,862</u></b>	<b><u>\$151,454</u></b>	<b><u>\$296,316</u></b>
<b>TOTAL LIABILITIES and FUND BALANCE</b>	<b><u>\$144,862</u></b>	<b><u>\$151,454</u></b>	<b><u>\$296,316</u></b>

**FOREST FIRE DISTRICT**

**STATEMENT B**

**Statement of Revenue, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2002**

**RECEIPTS:**

Interest	\$3,574
Insurance Rebate	3,618
Miscellaneous	288
Sales Tax	43,841

**TOTAL RECEIPTS** \$51,321

**EXPENDITURES:**

Maintenance	\$375
Repairs to Fire Truck	1,441
Capital Outlay	6,641
Office Supplies	1,467
Supplies	2,584
Professional Fees	1,300
Training	411
Utilities	3,132
Building Repair	2,958
Insurance	7,941
Fuel	283

**TOTAL EXPENDITURES** \$28,533

**EXCESS OF RECEIPTS OVER EXPENDITURES** \$22,788

**FUND BALANCE AT BEGINNING OF YEAR** \$122,074

**FUND BALANCE AT THE END OF YEAR** \$144,862

**SEE ACCOUNTANTS' COMPILATION REPORT.**

**FOREST FIRE DISTRICT**

**STATEMENT C**

**Statements of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
for the Year Ended December 31, 2002**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES:</b>			
Interest	\$3,500	\$3,574	\$74
Insurance Rebates	3,600	3,618	18
Miscellaneous	300	288	(12)
Sales Tax	44,000	43,841	(159)
<b>TOTAL RECEIPTS</b>	<b>\$51,400</b>	<b>\$51,321</b>	<b>(\$79)</b>
<b>EXPENDITURES:</b>			
Maintenance	\$400	\$375	\$25
Truck Expense	1,400	1,441	(41)
Capital Outlay	6,500	6,641	(141)
Office Expense	1,500	1,467	33
Supplies	2,500	2,584	(84)
Legal & Accounting	1,200	1,300	(100)
Training	400	411	(11)
Utilities	3,000	3,132	(132)
Building Repair	3,000	2,958	42
Insurance	8,000	7,941	59
Fuel	300	283	17
<b>TOTAL EXPENDITURES</b>	<b>\$28,200</b>	<b>\$28,533</b>	<b>(\$333)</b>
<b>EXCESS OF RECEIPTS OVER EXPENDITURES</b>	<b>\$23,200</b>	<b>\$22,788</b>	<b>(\$412)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$122,074</b>	<b>\$122,074</b>	
<b>FUND BALANCE AT THE END OF YEAR</b>	<b>\$145,274</b>	<b>\$144,862</b>	

**SEE ACCOUNTANTS' COMPILATION REPORT.**

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**INDEPENDENT ACCOUNTANT'S REPORT**  
**on APPLYING AGREED – UPON PROCEDURES**

R.L. Frazier, Fire Chief  
Forest Fire District  
Forest, Louisiana 71242

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Forest Fire District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Forest Fire District's compliance with certain laws and regulations during the year ended December 31, 2002 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).

There were no purchases made during the period that exceeded the spending limits set by LSA – RS 38:2211 – 2251.

**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 us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

All persons involved with the fire district serve on a voluntary basis.

4. Determine whether any of those employees included in the listing obtained from management in agreed – upon procedure (3) were included on the listing obtained from management in agreed – upon procedure (2) as immediate family members.

There were no employees for the fire district.

### **BUDGETING**

5. Obtained a copy of the budget and all amendments.

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

6. 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%.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. The budget was within the 5% limit. The budget had a positive revenue amount when compared to the disbursements.

### **ACCOUNTING AND REPORTING**

7. Randomly selected 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amounts and payee:

I examined supporting documentation for each of the six selected disbursements and found that payments were 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 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 had 2 signatures as required by the Fire District Board.

### **MEETINGS**

- 8. Examine evidence indication 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 meeting law).

The Forest Fire District met on an irregular basis. Each time there was a meeting each member of the Board was informed of the meeting by the Fire Chief.

### **DEBT**

- 9. 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 that no deposits appeared to be from loan proceeds.

### **ADVANCES AND BONUSES**

- 10. 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.

There were no employees for the fire district.

The prior year report, for the period ended December 31, 2001, was a compilation and no findings were listed and no management letter was issued.

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 the Forest Fire 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.

A handwritten signature in cursive script that reads "Jimmie Self, CPA".

JIMMIE SELF, CPA  
MONROE, LOUISIANA  
MAY 28, 2003

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

5-1-03 (Date Transmitted)

Jimmie SEZE, CPA  
2908 CAMERON ST., Suite C  
Monroe, LA 71201 (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 \_\_\_\_\_ Date

\_\_\_\_\_ Treasurer \_\_\_\_\_ Date

\_\_\_\_\_ President \_\_\_\_\_ Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.