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

Component Unit Financial Statements
As of and for the Year Ended
December 31, 2000

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 8-15-01

Karen M. Hollis, CPA
802 Julia Street, Suite D
PO Box 397
Rayville, Louisiana 71269
(318) 728-6588

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

Component Unit Financial Statements
 As of and for the Year Ended December 31, 2000
 With Supplemental Information Schedules

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KAREN M. HOLLIS, CPA

Accountant's Report

BOARD OF COMMISSIONERS
START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, 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 of December 31, 2000 and 1999 and for the years then ended, and the accompanying supplementary information contained in Schedules I, II, and III, which are presented only for supplementary analysis purposes, 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 and supplementary schedules information that is the representation of the Board. I have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report dated June 27, 2001, on the results of my agreed-upon procedures.

Rayville, Louisiana
June 27, 2001

802 Julia Street, Suite D
PO Box 397
Rayville, Louisiana 71269

Phone: 318-728-6588
Fax: 318-728-6580
Email: kmh2@bayou.com

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

**Balance Sheet, December 31, 2000
(With Comparative Totals for December 31, 1999)**

	GOVERNMENTAL		TOTALS		
	FUNDS	ACCOUNT GROUPS	(MEMORANDUM ONLY)		
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	2000	1999
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$60,398	\$	\$	\$60,398	\$75,274
Restricted cash	73,493			73,493	69,728
Parcel Fee Receivable	33,919			33,919	37,433
Accrued Interest Receivable	4,564			4,564	0
Land, buildings, and equipment		877,016		877,016	838,226
Other Debits:					
Amount to be provided for retirement of general long-term obligations			103,104	103,104	112,630
TOTAL ASSETS AND OTHER DEBITS	\$172,374	\$877,016	\$103,104	\$1,152,494	\$1,133,291
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$2,143	\$	\$	\$2,143	\$4,557
General obligation bonds payable			103,104	103,104	112,630
Total Liabilities	2,143		103,104	105,247	117,187
Equity and Other Credits:					
Investment in general fixed assets		877,016		877,016	838,226
Fund balances:					
Reserved for debt service	73,493			73,493	69,728
Unreserved - undesignated	96,738			96,738	108,150
Total Equity and Other Credits	170,231	877,016		1,047,247	1,016,104
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$172,374	\$877,016	\$103,104	\$1,152,494	\$1,133,291

See the accountant's report and the accompanying notes.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2000
(With Comparative Totals for December 31, 1999)**

	GENERAL FUND	TOTALS (MEMORANDUM ONLY)	
		2000	1999
REVENUES			
Parcel fees	\$70,500	\$70,500	\$69,700
Intergovernmental revenues:			
Parish police jury-2% fire insurance rebate	4,645	4,645	4,576
Interest earnings	10,347	10,347	6,021
Grant revenues	0	0	6,625
Refunds	0	0	0
Total revenues	<u>\$85,492</u>	<u>\$85,492</u>	<u>\$86,922</u>
EXPENDITURES			
Capital Outlay	38,790	38,790	15,433
Dues & subscriptions	20	20	30
Fuel	819	819	812
Insurance	15,324	15,324	4,236
Legal and accounting	4,864	4,864	4,029
Repairs and maintenance	10,957	10,957	15,616
Supplies	3,719	3,719	3,949
Telephone	890	890	1,434
Training	0	0	1,948
Utilities	5,003	5,003	3,228
Debt service:			
Principal	9,527	9,527	9,099
Interest	6,476	6,476	6,904
Total expenditures	<u>96,389</u>	<u>96,389</u>	<u>66,718</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(10,897)	(10,897)	20,204
OTHER FINANCING SOURCES (USES):			
Rental revenue	2,700	2,700	2,700
Miscellaneous revenues	550	550	513
Total other financing sources (uses)	<u>3,250</u>	<u>3,250</u>	<u>3,213</u>
EXCESS (Deficiency) OF REVENUES AND OTHER OTHER SOURCES (USES) OVER EXPENDITURES	(7,647)	(7,647)	23,417
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>177,878</u>	<u>177,878</u>	<u>154,461</u>
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$170,231</u>	<u>\$170,231</u>	<u>\$177,878</u>

See the accountant's report and the accompanying notes.

START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
 Start, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(Non-GAAP Basis) and Actual
For the Year Ended December 31, 2000
(With Comparative Totals for December 31, 1999)

	2000			1999		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Parcel fees	\$80,000	\$74,014	(\$5,986)	\$76,020	\$69,381	(\$6,639)
Intergovernmental revenues:						
Parish police jury-2% fire insurance rebate	4,000	4,645	645	4,000	4,576	576
Interest earnings	0	5,783	5,783	4,000	6,021	2,021
Grant revenues	0	0	0	0	6,625	6,625
Refunds	0	0	0	0	0	0
Total revenues	<u>84,000</u>	<u>84,442</u>	<u>442</u>	<u>84,020</u>	<u>86,603</u>	<u>2,583</u>
EXPENDITURES						
Insurance	19,928	19,266	662	4,000	3,746	254
Legal and accounting	4,000	4,864	(864)	4,000	4,029	(29)
Operations	55,270	19,880	35,390	30,000	24,977	5,023
Training	0	0	0	0	1,948	(1,948)
Capital Outlay	35,000	38,790	(3,790)	30,000	15,433	14,567
Debt service:						
Principal	8,000	9,527	(1,527)	8,000	9,099	(1,099)
Interest	8,000	6,476	1,524	8,000	6,904	1,096
Total expenditures	<u>130,198</u>	<u>98,803</u>	<u>31,395</u>	<u>84,000</u>	<u>66,136</u>	<u>17,864</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(46,198)	(14,361)	31,837	20	20,467	20,447
OTHER FINANCING SOURCES (USES):						
Rental revenue	2,700	2,700	0	2700	2,700	0
Miscellaneous revenues	0	550	550	0	513	513
Total other financing sources (uses)	<u>2,700</u>	<u>3,250</u>	<u>550</u>	<u>2700</u>	<u>3,213</u>	<u>513</u>
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES	(43,498)	(11,111)	32,387	2,720	23,680	20,960
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	177,878	177,878	0	154,461	154,461	0
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$134,380</u>	<u>\$166,767</u>	<u>\$32,387</u>	<u>\$157,181</u>	<u>\$178,141</u>	<u>\$20,960</u>

See the accountant's report and the accompanying notes.

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

Notes to the Financial Statements
As of and for the Year Ended December 31, 2000

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

The district is a component unit of the Richland Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

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.

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

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 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.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. The

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

estimates are the responsibility of management. Actual results could differ from those estimated.

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):

	December 31, 2000
Excess (deficiency) of revenues over expenditures (GAAP)	\$ (7,647)
Adjustments:	
Receivables	(1,010)
Payables	(2,414)
Excess (deficiency) of revenues over expenditures (cash)	\$ (11,111)

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

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

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

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.

M. COMPARATIVE DATA

Comparative data is presented in the financial statements under the memorandum total of all the fund types and account group columns.

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

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

At December 31, 2000, the district has cash and cash equivalents (book balances) totaling \$133,892 as follows:

Demand deposits	\$14,544
Interest bearing demand deposits	29,853
Time deposits	<u>89,495</u>
Total	<u><u>\$133,892</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, 2000, the district has \$145,875 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance.

4. RECEIVABLES

The following is a summary of receivables at December 31, 2000:

	General Fund	Total
Parcel Fees	<u>\$33,919</u>	<u>\$33,919</u>
Total	<u><u>\$33,919</u></u>	<u><u>\$33,919</u></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:

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

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
Fire Houses, Land & Equipment	\$838,226	\$38,790	\$	\$877,016
Total	<u>\$838,226</u>	<u>\$38,790</u>	<u>\$</u>	<u>\$877,016</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 leases at December 31, 2000. The district leases a parcel of land to the U. S. Postal service in the amount of \$225 per month. No other leases exist.

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>Debt</u>	<u>Total</u>
Long-term obligations payable at January 1, 2000	\$112,631	\$112,631
Additions		
Deductions	<u>9,527</u>	<u>9,527</u>
Long-term obligations payable at December 31, 2000	<u>\$103,104</u>	<u>\$103,104</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.

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

A Reserve Fund and a Sinking Fund is required by bond resolution. A \$73,493 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, 2000.

**START-GIRARD FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Start, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
For the Year Ended December 31, 2000**

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.

Schedule 1

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

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2000

<u>NAME</u>	<u>2000 AMOUNT</u>	<u>1999 AMOUNT</u>
Ellis Bairnsfather, Chairman	\$0	0
Johnny Letlow, Secretary/Treasurer	0	0
Allen Nettles	0	0
Robyne Crow, Resigned	0	0
Bobby Adams	0	0
Terry Parker	0	0
	<hr/>	<hr/>
Total	<u>\$0</u>	<u>\$0</u>

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

Summary Schedule of Prior Audit Findings
 For the Year Ended December 31, 2000

<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>
Section I - Internal Control and Compliance Material to the Financial Statements:				
Section II - Management Letter:				
99-01	1999	Purchase of Flowers for Funeral	Yes	
99-02	1999	Daughter of Board Member was paid for mowing	Yes	
99-03	1999	Appreciation Dinner paid out of Public Funds	Yes	

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

Corrective Action Plan for
 Current Year Audit Findings
 For the Year Ended December 31, 2000

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
Section I - Internal Control and Compliance Material to the Financial Statements:				
Section II - Management Letter:				

There were no current year findings.



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KAREN M. HOLLIS, CPA

Independent Accountant's Report
on Applying Agreed-Upon Procedures

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, 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, 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).

One expenditure was made during the year for materials and supplies exceeding \$15,000. I examined documentation which indicated that these expenditures had been properly advertised and accepted in accordance with the provisions of 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 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.

802 Julia Street, Suite D
PO Box 397
Rayville, Louisiana 71269

Phone: 318-728-6588
Fax: 318-728-6580
Email: kmh2@bayou.com

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 and all 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 November 15, 1999 which indicated that the budget had been adopted by the commissioners of Start-Girard Fire Protection District by a vote of 5 in favor and 0 opposed. I traced the adoption of the amendments to the minutes of a meeting held on July 17, 2000.

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. Any purchase over \$250 requires board approval.

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

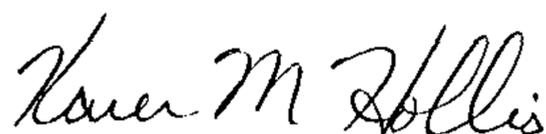
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

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

My prior year report, dated June 19, 2000 included the matters as listed in Schedule II. These have been resolved as of the end of 2000.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Rayville, Louisiana
June 27, 2001

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Dear Chief Executive Officer:

Attached is the *Louisiana Attestation Questionnaire* that is to be completed by you or your staff. This questionnaire is a required part of the compilation and attestation engagement of Louisiana governmental units. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution. In all instances, this compliance questionnaire is to be given to the auditor at the start of the audit; it is not necessary to return the questionnaire to my office.

The completed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the engagement**. The auditor will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,
Daniel G. Kyle, CPA, CFE
Legislative Auditor

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 []

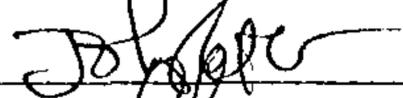
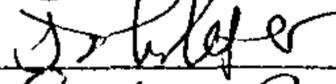
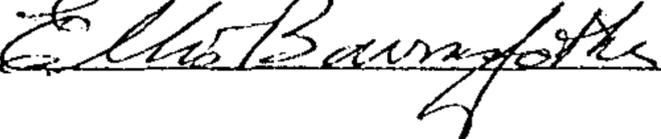
Advances and Bonuses

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 6/26/2007 Date