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**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2
FLOHIE, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 31, 2001**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Bureau Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 4/13/02

SARASOTA PARISH FIRE PROTECTION DISTRICT NO. 1
BORIS NO. 1-20117
CLARENCE POLKSRMS
SALE AND CONTRACTS
DECEMBER 31, 2021

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SALEM FOREST FIRE PROTECTION DISTRICT NO. 1
FOURTH AND FIFTH
CLARKSON, LOUISIANA
TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS

February 18, 2002

Mr. David G. Kyle
Office of the Legislative Auditor
P. O. Box 84195, 1600 North Third
Metairie, LA 70004-8195

Dear Mr. Kyle:

In accordance with Louisiana Revised Statute 24:114, enclosed are the annual financial statements for the Salem Forest Fire Protection District No. 1, Worksheets 1 and 2 for the year ended December 31, 2001. This report includes all funds under the control and oversight of the Fire Protection District.

The accompanying component unit financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


Treasurer

cc: none

STATE OF LOUISIANA

SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2

Report of

WALLACE B. ABBINGTON
Treasurer

TO

LEGISLATIVE COUNCIL

For the Year Ended December 31, 2001

In accordance with Louisiana Revised Statute 24:504

S U M M A R Y

Personally came and appeared before the undersigned authority, Wallace B. Abbington, Treasurer of the Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2, who, duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2, and the results of the operations for the year ended December 31, 2001, in accordance with generally accepted accounting principles.


Treasurer

Sworn to and subscribed before me, this 18 day of February, 2002.


NOTARY PUBLIC

COMPONENT UNIT FINANCIAL STATEMENTS

HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 1889 • MONROE, LA 70133

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6 0011 (REVISED) 01, 03,
05, 06

Board of Commissioners

Saline Parish Fire Protection District No. 1, Wards No. 1 and 2

P. O. Box 18

Monroe, LA 70133

We have compiled the accompanying management and financial statements of the Saline Parish Fire Protection District No. 1, Wards 1 and 2, Monroe, Louisiana, a component unit of the Saline Parish Police Jury, State of Louisiana, as of and for the year ended December 31, 2000, as listed in the table of contents, 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. We have not audited or reviewed the accompanying management financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Hines, Jackson & Hines

Monroe, Louisiana

February 18, 2000

COMBINED STATEMENTS - OVERVIEW

SAINE PARISH FIRE PROTECTION DISTRICT NO. 1
 WARDS NO. 1 AND 2
 FLOREN, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND FUNDING GROUPS
 (AS REPORTED BY THE DISTRICT)

12/31/2014

	Governmental	Account Group	Total (Non-annular Only)
	Fund Types	General Fixed Assets Account Group	
	General		
ASSETS			
Cash and cash equivalents	\$ 175,500	\$ 0	\$ 175,500
Receivables			
All values taxes	154,368	0	154,368
Prepaid insurance	4,783	0	4,783
Meter deposits	333	0	333
Land	0	5,588	5,588
Buildings	0	248,003	248,003
Equipment	0	511,433	511,433
TOTAL ASSETS	\$ 334,701	\$ 1,256,834	\$ 1,591,535
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 3,409	\$ 0	\$ 3,409
Debt/notes from all values taxes - retirement system	3,189	0	3,189
TOTAL LIABILITIES	3,409	0	3,409
Fund Equity			
Investment in general fixed assets	0	1,196,936	1,196,936
Fund balance, unreserved	336,712	0	336,712
TOTAL FUND EQUITY	336,712	1,196,936	1,533,648
TOTAL LIABILITIES AND FUND EQUITY	\$ 336,712	\$ 1,196,936	\$ 1,533,648

See accompanying notes and accountants' report.

SHREVE PARISH FIRE PROTECTION DISTRICT NO. 1
MAINTENANCE FUND
FINANCIAL STATEMENTS
COMPARISON OF REVENUES, EXPENDITURES, AND LIABILITIES
FUND BALANCES - ALL GOVERNMENTAL FUNCTYTES - GENERAL FUND
YEAR ENDED DECEMBER 31, 2001

REVENUES	
Taxes - all sources	\$ 171,829
Intergovernmental	
State revenue sharing	14,812
Fire insurance rebate	8,137
Interest income	4,246
Other	3,211
	<u>202,235</u>
TOTAL REVENUES	202,235
EXPENDITURES	
General government	
Bookkeeping	4,400
Capital Outlay	8,708
Continuing education classes	300
Indemnities from all vehicles are for Retirement system	5,400
Insurance and bonds	25,135
Legal and accounting	1,595
Licenses	0
Materials and supplies	9,410
Miscellaneous	0
Petition paid to commissioners	1,790
Rent	120
Repairs and maintenance	14,826
Station care taking	38,458
Travel expense	2,477
Utilities and telephone	18,618
	<u>112,419</u>
TOTAL EXPENDITURES	112,419
EXCESS OF REVENUES OVER/UNDER EXPENDITURES	89,816
FUND BALANCE, Beginning of year	<u>236,992</u>
FUND BALANCE, End of year	\$ 326,808

**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2
FLORISS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JULY 1, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2 is a body created by the Sabine Parish Police Jury, as authorized by Louisiana Revised Statute 49:1459, for the purpose of providing fire protection within the District. The District is governed by a board of five commissioners appointed by the Police Jury and Village of Floriss. The commissioners serve two year terms.

The accounting and reporting policies of the Sabine Parish Fire Protection District No. 1, Wards No. 1 and 2 conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Accounting Manual and the Louisiana Revised Statute 49:1417, and to the industry audit guide, *Audit of State and Local Governmental Units*.

A. Financial Reporting Entity

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine Parish. This financial reporting entity consists of: (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Sabine Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a) The ability of the police jury to impose its will on that organization and/or
 - b) The potential for the organization to provide specific financial benefits or burdens to the police jury.
2. Organizations for which the police jury does not appoint voting majority but were financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because of the nature and significance of the services provided to Sabine Parish by the Fire Protection District, the reporting entity financial statements would be misleading if data of the Fire Protection District was not included. 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.

SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
PARISH NO. 1 AND 2
FLORISS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONSOLIDATED
DECEMBER 31, 2008

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund Accounting

The accounts of the Fire Protection District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by accounting for resources relating to certain government functions and activities. The general fund 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 the manner by which spending activities are controlled. The funds are grouped in this report into one generic fund type, one broad fund category and one account group as follows:

Governmental Funds - Funds through which most governmental functions are typically financed. The funds included in this category are as follows:

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

Account Groups - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fund Assets Account Group - This is not a fund but rather an account group that is used to account for general fund assets acquired principally for general purposes and excludes fixed assets in the General Fund.

C. General Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fund Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at cost.

The fixed assets account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

SARIN UNARMED FIRE PROTECTION DISTRICT NO. 1
PARISH NO. 1 AND 2
PLAQUEMINE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 2001

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement basis applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and available (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. All revenues from an expenditure for the year the items are incurred. All revenues from an account on a calendar year basis, income due on November 15 of each year and income delinquent on December 31. The taxes are generally collected in December of the current year and January and February of ensuing year. State revenue sharing is recognized as income when it is received by the District. Interest and miscellaneous income are received when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Purchases of various operating supplies are reported as expenditures at the time purchased.

E. Cash and Cash Equivalents

Consistent with GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonproprietary Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the Fire Protection District defines cash as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other funds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - all short-term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

F. Accounts Receivable

All receivables are reported at their gross value and, where applicable it's reduced by the estimated portion that is expected to be uncollectible.

G. Bad Debt

Uncollectible delinquent receivables are recognized as bad debt through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2001, \$0 were considered to be uncollectible.

**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
SUBDIVISIONS 1 AND 2
FLORIAN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2011**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Prepaid Expenses

Payments to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid expenses.

I. Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting, basic operations,

J. Total Columns on Combined Statements

Total columns on the combined financial statements are captioned "Other-than-County Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Important distinctions have not been made in the aggregation of this data.

K. Compensated Absence

The Fire Protection District does not have any paid employees. Therefore, it does not have a formal vacation and sick leave policy and does not participate in any retirement plan.

L. Analysis and Budgetary Accounting

The Fire Protection District is required by the Louisiana Local Government Budget Act (LSA-RS, 1501-1214) to adopt an annual budget. An annual budget is adopted each year and amended as required. Formal budgetary accounting is employed as a management control.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make judgments and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

N. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to insure that portions of the applicable appropriations, is not employed by the District.

NOTE 2 AIR VALUATION TAXES

All valuations taxes, assessed on the calendar year basis, become due (November 15, for one of August on December 11, and another on an enforceable fire on property on January 1 of the following year. Taxes are listed and billed by the Sabine Parish Sheriff. The Sabine Parish Sheriff bills and collects property taxes for the District using the assessed values determined by the tax assessor of Sabine Parish.

SALINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2
CLORNA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 2004

NOTE 2 AD VALOREM TAXES (CONTINUED)

For the year ended December 31, 2004, taxes of 10.24 mills were levied on property with assessed valuations totaling \$16,389,830. Total taxes levied for the year were \$171,828.

NOTE 3 CASH AND CASH EQUIVALENTS

As December 31, 2004, the District had cash and cash equivalents totaling \$715,000 as follows:

Demand deposits	\$	10,000
Savings account		604,000
Total		\$ 715,000

Under state law, these deposits 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 federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. As of December 31, 2004, the District had \$715,000 in bank deposits of which \$115,004 were secured by federal deposit insurance and \$61,004 were unsecured.

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

	Balance December 31, 2003			Additions	Deletions	Balance December 31, 2004	
	\$	\$	\$			\$	\$
Land	0	2,500	0	0	0	0	2,500
Buildings	0	240,000	0	0	0	0	240,000
Equipment	0	943,220	8,708	0	0	0	951,928
Total	\$	1,185,720	\$	8,708	\$	0	\$ 1,194,428

NOTE 5 DEDICATION OF PROCEEDS AND FLOW OF FUNDS

2024 Mill Ad Valorem Taxes

Proceeds of the 10.24 mill tax is dedicated for the purpose of maintaining and operating fire protection facilities, for purchasing fire trucks and other fire fighting equipment, for paying the cost of obtaining water for fire protection purposes, and for the salaries of firemen.

NOTE 6 LEASONS

The Saline Parish Fire Protection District No. 1, Wards 1 and 2, was not obligated under any capital or operating lease commitments at December 31, 2004.

NOTE 7 LITIGATION

The Saline Parish Fire Protection District No. 1, Wards 1 and 2 was not involved in any litigation at December 31, 2004.

SUPPLEMENTARY INFORMATION

HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS
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JAY R. HINES, CPA

6000 University at One
800-248-8804

Board of Commissioners

Kalbin Parish Fire Protection District No. 1, Wards No. 1 and 2
P. O. Box 24
Folsom, LA 70429

Our report on the compilation of the component unit financial statements of the Kalbin Parish Fire Protection District No. 1, Wards 1 and 2, Folsom, Louisiana, a component unit of the Kalbin Parish Police Jury, State of Louisiana, appears on page 2. A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the financial statements and, accordingly, do not express an opinion or any other form of assurance on them. The information included in the accompanying schedule is presented only for supplementary analysis purposes. Such information has been compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

Hines, Jackson & Hines

Monroeville, Louisiana
February 18, 2003

SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
 BOARD NO. 1 AND 2
 LAFAYETTE, LOUISIANA
 SCHEDULE OF COMPENSATION FOR BOARD MEMBERS
 (FISCAL YEAR 21, 202)

SCHEDULE 1

Arding, Wallace	\$	500
Carley, John H.		500
Griffin, George		500
McKinley, Clyde		500
Mason, Angus		500
		<u>2,500</u>
Total	\$	<u>2,500</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 59 of the 1979 Session of the Louisiana Legislature.

In accordance with Louisiana Revised Statute 49:1499, members, including police/jurors or ring as well as, may be paid per diem of \$20 for attending board meetings - not to exceed two meetings in one calendar month.

**SABINE PARISH FIRE PROTECTION DISTRICT NO. 1
WARDS NO. 1 AND 2
P.O. BOX 88 - 401 NORTH NOLAN TRACE
FLORISS, LOUISIANA 70429**

February 18, 2002

Hines, Jackson & Hines
P. O. Box 2188
Marratchee, Louisiana 70452

Dear Gentlemen:

In connection with your compilation of our financial statements as of December 31, 2001, 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 December 31, 2001.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2202, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that our 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 42:1181-1185.

Yes [X] 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, 1988, under circumstances that would constitute a violation of LSA-RS 42:1135.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 48:1501-1504) or the budget requirements of LSA-RS 39:43.

Yes [X] 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 44:3, 44:5, 44:31, and 44:55.

Yes [X] No []

Files, Books & Files

Page 3

We have filed our annual financial statements in accordance with LSA-RS-24:114, 33-863, and/or 39-55, as applicable.

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS-24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open meetings Law, provided in RS 42:1 through 42:3.

Yes [X] No []

Item

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 6 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1924 Louisiana Constitution, and LSA-RS-37:1318-65-68.

Yes [X] 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-14:136, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contributions 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.


W.R. Doucette, Secretary-Treasurer


HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS PC
P.O. BOX 7000 - COLLEGE OF THE SIKKOTI
BAYLARDVILLE, LA 70420

MEMBER FIRM NETWORK
1001 P O BOX 10100
BIRMINGHAM, AL 35202

MEMBER FIRM NETWORK
1001 P O BOX 10100
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FRANK J. HINES, CPA
1001 P O BOX 10100
1001 P O BOX 10100
BIRMINGHAM, AL 35202

Independent Accountants' Report on Applying Agreed-Upon Procedures

Board of Commissioners

Sabine Parish Fire Protection District No. 1, Ward No. 1 and 2
P.O. Box 28
Flores, Louisiana 70419

We have performed the procedures included in the Louisiana Certified Public Accountants Audit Guide and referenced below, which were agreed to by the management of the Sabine Parish Fire Protection District No. 1, Ward No. 1 and 2 and the Legislative Auditor, State of Louisiana, whereby stated objectives in evaluating management's recent acts about the Sabine Parish Fire Protection District's compliance with certain laws and regulations during the period ended December 31, 2001, included in the accompanying Louisiana Audit Information Memorandum. 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 to satisfy the responsibility of the specified users of the report is, consequently, not made an 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. Determine expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and document whether such purchases were made in accordance with LSA-RS 33:2211-2211 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000. No expenditures were made 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.

Management provided us with the required list including the stated information.

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

Management provided us with the required list.

4. Determine whether any of these 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 in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

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

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes.

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 percent or more or if actual expenditures exceeded budgeted amounts by 5 percent or more.

We compared the revenues and expenditures of the budget to actual revenues and expenditures. Actual revenues were within 5 percent of budgeted revenues. Actual expenditures did not exceed budgeted amounts for the year.

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;

We 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 six payments were properly coded to the correct fund and general ledger account.

- c) determine whether payments received approval from proper authorities.

Inspection of documents in supporting detail of the six selected disbursements indicated approval from at least one commissioner and the secretary/treasurer. In addition, each of the disbursements was recorded in the Board's minute book where they were approved by the full commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by 1.5A-B5 43-1 through 43-12 (the open meeting law).

We reviewed the date and location of opening meetings as required by posted email list systems. Although management has asserted that such disbursements were properly posted, we could find no evidence supporting such assertion.

Bank

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.

We 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

13. Examine payroll records and minutes for the year to determine whether any payments for overtime made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year under examination indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged in, and did not, perform an examination, the objective of which would be the expression of an opinion on management's operations. 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 the fading Parish Fire Protection District No. 1, Wards No. 1 and 2 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.

Wyers, Jackson & Wyers

Metairie, Louisiana

February 18, 2000