

9700

RECEIVED
LEGISLATIVE AUDITOR

00 JUN 26 AM 10:05

**OFFICIAL
FILE COPY**

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

**NATCHITOCHE PARISH
FIRE PROTECTION DISTRICT NO. 6**

**FINANCIAL REPORT
DECEMBER 31, 1999**

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 8-16-00

Natchitoches Parish
Fire Protection District No. 6
Financial Report
December 31, 1999

TABLE OF CONTENTS

	<u>Page</u>
Accountants' Compilation Report on the Financial Statements	1
<u>General Purpose Financial Statements Combined Statements - Overview</u>	
Combined Balance Sheet-Fund Type and Account Groups	3
Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (GAAP Basis) and Actual-General Fund	4
Notes to Financial Statements	6-13
Independent Accountants' Report on Applying Agreed Upon Procedures	14-16

Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, C.P.A. - A Professional Corporation (1968-1996)

Mark D. Thomas, C.P.A. - A Professional Corporation

Roger M. Cunningham, C.P.A. - A Professional Corporation

*321 Bienville Street
Natchitoches, Louisiana 71457*

(318) 352-3652

Fax (318) 352-4447

To the Board of Commissioners of the
Natchitoches Parish Fire District No. 6

We have compiled the accompanying general purpose financial statements of the Natchitoches Parish Fire District No. 6, a component unit of the Natchitoches Parish Police Jury, as of December 31, 1999 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of the District's management. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

June 24, 2000
Natchitoches, LA 71457

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Natchitoches Parish
Fire Protection District No. 6

Combined Balance Sheet
Fund Type and Account Groups
December 31, 1999

<u>Assets</u>	Governmental	<u>Account Groups</u>		1999
	<u>Fund Type</u> General Fund	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
Cash	\$ 82,226	\$ 0	\$ 0	\$ 82,226
Property Taxes Receivable	178,404	0	0	178,404
Parcel Fee Receivable	63,075	0	0	63,075
Amount Available for Retirement of Debt	0	0	176,070	176,070
Buildings	0	54,650	0	54,650
Equipment	0	116,944	0	116,944
Fire Trucks	<u>0</u>	<u>961,812</u>	<u>0</u>	<u>961,812</u>
 Total Assets	 <u>\$323,705</u>	 <u>\$1,133,406</u>	 <u>\$176,070</u>	 <u>\$1,633,181</u>
 <u>Liabilities & Fund Equity</u>				
Liabilities-				
Accounts Payable-				
Payroll Taxes	\$ 893	\$ 0	\$ 0	\$ 893
Accrued Interest	4,175	0	0	4,175
Notes Payable-G.E. Capital Public Finance, Inc.	0	0	79,533	79,533
Notes Payable-G. E. Capital Public Finance, Inc.	<u>0</u>	<u>0</u>	<u>96,537</u>	<u>96,537</u>
 Total Liabilities	 <u>\$ 5,068</u>	 <u>\$ 0</u>	 <u>\$176,070</u>	 <u>\$ 181,138</u>
 Fund Equity-				
Investment in General Fixed Assets	\$ 0	\$1,133,406	\$ 0	\$1,133,406
Fund Balance-				
Reserved for Debt Service	176,070	0	0	176,070
Unreserved, Undesignated	<u>142,567</u>	<u>0</u>	<u>0</u>	<u>142,567</u>
 Total Fund Equity	 <u>\$318,637</u>	 <u>\$1,133,406</u>	 <u>\$ 0</u>	 <u>\$1,452,043</u>
 Total Liabilities & Fund Equity	 <u>\$323,705</u>	 <u>\$1,133,406</u>	 <u>\$176,070</u>	 <u>\$1,633,181</u>

See accompanying notes and accountant's report.

Natchitoches Parish
Fire Protection District No. 6

General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$240,000	\$242,501	\$ 2,501
Intergovernmental	24,000	33,470	9,470
Other	<u>1,000</u>	<u>1,663</u>	<u>663</u>
Total Revenues	<u>\$265,000</u>	<u>\$277,634</u>	<u>\$ 12,634</u>
EXPENDITURES:			
Current-			
General Government-			
Insurance	\$ 18,500	\$ 18,482	\$ 18
Office Expense	8,550	6,969	1,581
Telephone & Utilities	<u>5,000</u>	<u>4,902</u>	<u>98</u>
Total General Government	<u>\$ 32,050</u>	<u>\$ 30,353</u>	<u>\$ 1,697</u>
Public Safety-			
Maintenance & Supplies	\$ 25,440	\$ 26,590	\$ (1,150)
Wages & Fringe	55,400	56,849	(1,449)
Capital Expenditures	<u>0</u>	<u>41,211</u>	<u>(41,211)</u>
Total Public Safety	<u>\$ 80,840</u>	<u>\$124,650</u>	<u>\$(43,810)</u>
Debt Service-			
Principal Payments	\$ 45,000	\$ 73,930	\$(28,931)
Interest	<u>20,000</u>	<u>12,226</u>	<u>7,775</u>
Total Debt Service	<u>\$ 65,000</u>	<u>\$ 86,156</u>	<u>\$(21,156)</u>
Total Expenditures	<u>\$177,890</u>	<u>\$241,159</u>	<u>\$(63,269)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 87,110	\$ 36,475	\$(50,635)
OTHER FINANCING SOURCES:			
Sale of Assets	\$ <u>0</u>	\$ <u>5,021</u>	\$ <u>5,021</u>
Excess (Deficiency) of Revenues over Expenditures and Other Financing Sources	\$ 87,110	\$ 41,496	\$(45,614)
Fund Balance-Beginning of Year	<u>277,141</u>	<u>277,141</u>	<u>0</u>
Fund Balance-End of Year	<u>\$364,251</u>	<u>\$318,637</u>	<u>\$(45,614)</u>

See accompanying notes and accountant's report.

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

INTRODUCTION

The Natchitoches Parish Fire Protection District No. 6 was created in June 1982, by ordinance of the Natchitoches Parish Police Jury. The District is charged with providing fire protection for the citizens of District No. 6 of Natchitoches Parish.

The Board of Directors of the District consists of five members, appointed by the Police Jury and a Fire Chief who is elected by the Board members. Directors are appointed for four-year terms and serve without compensation.

1. Summary of Significant Accounting Policies:

A. Basis of Presentation:

The accompanying component unit financial statements of the Natchitoches Parish Fire Protection District No. 6 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:

As the governing authority of the Parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The 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 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 Statements No. 14 established criteria for determining which component units should be considered part of the Natchitoches 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

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. 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 criteria number one above, the Natchitoches Parish Fire Protection District No. 6 was determined to be component unit of the Natchitoches Parish Police Jury, the reporting entity. The accompanying financial statements present information only on the fund 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 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.

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 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. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes are recognized as revenue in the year for which budgeted, that is, in the year in which such taxes are billed and collected. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

In addition to ad valorem taxes, those major revenues susceptible to accrual are other intergovernmental revenues, charges for services and interest on investments. Other revenues are recognized when received because they are not objectively measurable.

E. Budgets:

An annual operating budget is adopted for the General Fund. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the beginning of each fiscal year, the Treasurer prepares a proposed budget and submits it to the Board of Commissioners;
2. The Board of Commissioners approves the budget, or amends it as necessary;
3. The approved budget is held open for public inspection;
4. Budget appropriations lapse at the end of each year.

F. Encumbrances:

The District does not employ the use of encumbrance accounting.

G. Cash and Cash Equivalents:

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

H. Fixed Assets:

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed asset account group. Public domain or infrastructures are not capitalized. Interest costs, if any, incurred during construction are capitalized. No depreciation has been provided on general fixed 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 carry forward or accrue compensated absences.

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 appropriable for expenditures 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.

2. Cash and Cash Equivalents:

At December 31, 1999, the District had cash and cash equivalents totaling \$82,226 that was held in checking accounts at a local bank. These deposits are stated at cost, which approximates market. 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 the federal

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

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 bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the District's cash balance was totally insured by FDIC insurance.

The District's cash is categorized below to give an indication of the level of risk assumed by the District at December 31, 1999. Category 1 includes cash held by the District which is insured and held in the District's name. Category 2 would include cash and investments held in the District's name which is uninsured. Category 3 would include cash held by a trustee or other third party not in the District's name and uninsured and unregistered.

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>
Checking Account	<u>\$82,226</u>	<u>\$0</u>	<u>\$0</u>

3. Ad Valorem Taxes:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in June or July and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are recognized as revenue when billed. The Natchitoches Parish Sheriff's office bills and collects property taxes using the assessed values determined by the Tax Assessor of Natchitoches Parish.

For the year ended December 31, 1999, taxes of 10 mills were levied on property with a taxable value of \$17,840,360. Total tax revenue recognized during the year was \$197,190.

In addition to property taxes, the residents of Fire District No. 6, of Natchitoches Parish voted on and approved a proposition in 1989 to levy and collect an annual parcel fee of \$25 on each lot on which a structure is located. The purpose of this assessment is to provide funds for acquiring, constructing, and maintaining fire protection facilities and equipment. The parcel fees attach as an enforceable lien and are levied in the same manner as property taxes described above. Billing, collection, and assessment determination are also made in the same manner.

For the year ended December 31, 1999, fees of \$63,075 were levied of which the entire amount is included as revenue for the year. Uncollected taxes average less than 1% of the total taxes levied. Accordingly, the District makes no provision for uncollectible taxes.

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

4. Changes in General Fixed Assets:

	Balance <u>1-1-99</u>	1999 <u>Additions</u>	1999 <u>Deletions</u>	Balance <u>12-31-99</u>
GENERAL FIXED ASSETS:				
Building	\$ 54,650	\$ 0	\$ 0	\$ 54,650
Fire Equipment	116,959	7,500	7,515	116,944
Fire Trucks	<u>928,101</u>	<u>33,711</u>	<u>0</u>	<u>961,812</u>
Totals	<u>\$1,099,710</u>	<u>\$41,211</u>	<u>\$7,515</u>	<u>\$1,133,406</u>

5. Pending Litigation:

There were no civil suits seeking damages against the District outstanding at December 31, 1999.

6. Related Party Transactions:

The District had no related party transactions for the year ended December 31, 1999.

7. Compensation Paid to Board Members:

The members of the Board of Commissioners of the District received no compensation during 1999 as members of the governing body.

8. Long-term Debt:

At December 31, 1999, long-term debt consisted of two outstanding loans secured for the purchase of various fire trucks and equipment. The largest loan, with a balance of \$96,537 related to a loan originated on January 21, 1998 with G. E. Capital Public Finance, Inc. in the amount of \$153,000. This note calls for repayment in five equal annual installments on January 21 of each year at a rate of 5.35% with the final installment due on January 21, 2003.

The second note has a balance of \$79,533 from a loan originated on March 3, 1998 for \$97,000 also with G. E. Capital. The note calls for repayment in five equal annual installments on March 3 of each year at a rate of 5.25% with the final installment due on March 3, 2003.

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

The total accrued interest on the two loans at December 31, 1999 was \$4,175. Debt maturities on the loans for the remaining years are as follows:

	<u>Loan No. 1</u>	<u>Loan No. 2</u>	<u>Total</u>
2000	\$ 0	\$18,384	\$ 18,384
2001	30,517	19,349	49,866
2002	32,150	20,365	52,515
2003	<u>33,870</u>	<u>21,435</u>	<u>55,305</u>
	<u>\$96,537</u>	<u>\$79,533</u>	<u>\$176,070</u>

The following is a summary of changes in long-term debt during the year:

	<u>1-1-99</u>	<u>Borrowings</u>	<u>Repayments</u>	<u>12-31-99</u>
G. E. Capital Public Finance	\$ 97,000	\$0	\$17,467	\$ 79,533
G. E. Capital Public Finance	<u>153,000</u>	<u>\$0</u>	<u>56,463</u>	<u>96,537</u>
	<u>\$250,000</u>	<u>\$0</u>	<u>\$73,930</u>	<u>\$176,070</u>

9. Pension Plan:

Substantially all employees of Fire Protection District No. 6 of Natchitoches Parish are members of the Louisiana Firefighters Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Natchitoches Parish
Fire Protection District No. 6

Notes to Financial Statements
December 31, 1999

The System annually issues a publicly-available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters Retirement System, Post Office Box 95095, Baton Rouge, Louisiana 70804, or by calling (504) 925-4060.

Funding Policy. Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 9.0 percent of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System for the year ending December 31, 1999 were \$3,596.

Eddie G. Johnson, C.P.A. - A Professional Corporation (1968-1998)

Mark D. Thomas, C.P.A. - A Professional Corporation

Roger M. Cunningham, C.P.A. - A Professional Corporation

*321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447*

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of the
Natchitoches Parish Fire District No. 6

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Natchitoches Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluation management's assertions about the Natchitoches Parish Fire District No. 6's compliance with certain laws and regulations during the year ended December 31, 1999 included in the *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.

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 determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures found to be in violation.

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 interest 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.

Management provided us with the required list.

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

No violations found.

BUDGETING

5. Obtain a copy of the legally adopted 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. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of the District. It was adopted by a unanimous decision.

7. 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%.

We 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.

We were unable to review supporting documentation for disbursements for 1999. Waskom, Brown & Associates, the accountants for Fire District No. 6 informed us that the files for Fire District No. 6 had been disposed of in error. We did request copies of 6 randomly selected disbursement checks and traced them to the general ledger using the vendor name as a reference, i.e. checks payable to a phone company were posted to the telephone account, and the six (6) checks appeared to be properly posted.

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)

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

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 any other indebtedness which have not been approved by the State Bond Commission.

See Item 8, however, in reviewing the increases in cash (deposits) with available documents (tax roll recap, fire insurance rebate documentation, etc.), it did not appear that any deposits were proceeds of bank loans, bonds, or any other indebtedness.

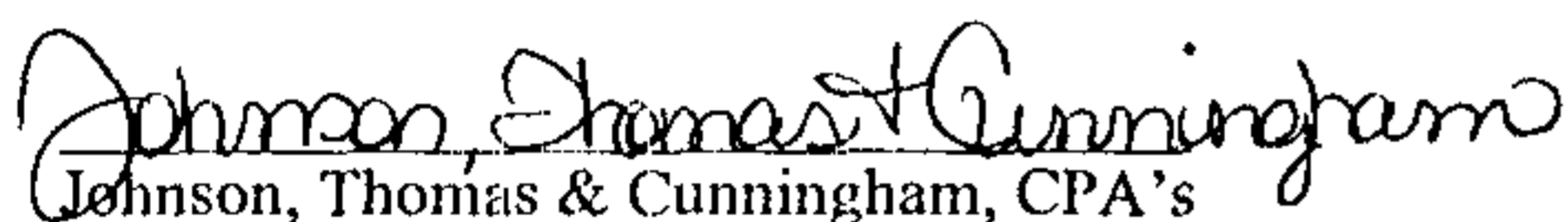
ADVANCES AND BONUSES

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

No violations found.

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 the Natchitoches Parish Fire Protection District No. 6 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.


Johnson, Thomas & Cunningham, CPA's

June 24, 2000
Natchitoches, Louisiana

RECEIVED
LEGISLATIVE AUDITOR
00 JUL -6 AM 11:00

**NATCHITOCHE PARISH
FIRE PROTECTION DISTRICT NO. 6**

LOUISIANA ATTESTATION QUESTIONNAIRE

June 5, 2000

Johnson, Thomas & Cunningham, CPA's
321 Bienville Street
Natchitoches, LA 71457

In connection with your compilation of our financial statements as of December 31, 1999 and for the period 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 June 8, 1999.

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 39:43.

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, 33:453, 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 47:1410.60.

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 72-729.

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	<u>Donald Hernandez</u>	Date	<u>6-27-2000</u>
Treasurer	<u>Donald Hernandez</u>	Date	<u>6-27-2000</u>
VICE - President	<u>William Robert Long Jr.</u>	Date	<u>6-27-2000</u>

Note - Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contact with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.