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FIRE PROTECTION DISTRICT NO. FIVE  
OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 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 08-02-00

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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
 1904-1984

Retired

Harold Dupre, CPA  
 1996

John Newton Stout, CPA  
 1998

Dwight Ledoux, CPA  
 1998

COMPILATION REPORT

The Board of Commissioners  
 Fire Protection District No. Five  
 of St. Landry Parish  
 Arnaudville, Louisiana

We have compiled the accompanying general purpose financial statements of Fire Protection District No. Five of St. Landry Parish, a component unit of the St. Landry 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.

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 general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*John S. Dowling & Company*

Opelousas, Louisiana  
 June 29, 2000

FIRE PROTECTION DISTRICT NO. FIVE  
OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1999

	<u>GOVERNMENTAL FUND TYPES</u>		<u>ACCOUNT GROUPS</u>		<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>GENERAL</u> <u>FIXED ASSETS</u>	<u>GENERAL</u> <u>LONG-TERM DEBT</u>	
<u>ASSETS</u>					
Cash on hand					
Cash	\$44,107	\$35,316			\$79,423
Investment	100,000				100,000
Property taxes receivable, net	77,853	26,718			104,571
State revenue sharing receivable	21,121				21,121
Land, buildings, and equipment			\$678,853		678,853
Amount available in Debt Service Fund				\$62,034	62,034
Amount to be provided for retirement of general long-term debt				168,966	168,966
<u>Total assets</u>	<u>243,081</u>	<u>62,034</u>	<u>678,853</u>	<u>231,000</u>	<u>1,214,968</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts payable	\$102				\$102
Bonds payable				\$231,000	231,000
<u>Total liabilities</u>	<u>102</u>	<u>-0-</u>	<u>-0-</u>	<u>231,000</u>	<u>231,102</u>
<u>FUND EQUITY</u>					
Investment in general fixed assets			\$678,853		678,853
Fund balance -					
Reserved for debt service		\$62,034			62,034
Unreserved - undesignated	242,979				242,979
<u>Total fund equity</u>	<u>242,979</u>	<u>62,034</u>	<u>678,853</u>	<u>-0-</u>	<u>983,866</u>
<u>Total liabilities and fund equity</u>	<u>243,081</u>	<u>62,034</u>	<u>678,853</u>	<u>231,000</u>	<u>1,214,968</u>
					<u>1,207,173</u>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. FIVE  
OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>(MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<u>REVENUES</u>				
Taxes				
Property taxes	\$78,277	\$25,169	\$103,446	\$101,511
Intergovernmental				
State revenue sharing	32,115		32,115	31,901
Fire insurance premium rebate	14,370		14,370	13,598
Other revenue				
Interest earnings	5,276	970	6,246	5,841
Miscellaneous				1,899
<u>Total revenues</u>	<u>130,038</u>	<u>26,139</u>	<u>156,177</u>	<u>154,750</u>
<u>EXPENDITURES</u>				
Public safety				
Current				
Contract work	2,100		2,100	2,100
Per diem fees	2,500		2,500	2,550
Office supplies	1,238		1,238	696
Postage	315		315	258
Professional fees	700	375	1,075	1,025
Miscellaneous	717		717	1,260
Insurance	19,160		19,160	17,127
Communications	926		926	4,026
Training				759
Truck repairs	5,543		5,543	4,347
Truck fuel and maintenance	1,643		1,643	1,334
Utilities	9,995		9,995	9,117
Building maintenance	2,011		2,011	12,897
Collection fee	3,884	790	4,674	3,166
Debt service				
Principal	25,000	16,000	41,000	42,000
Interest	7,331	6,200	13,531	15,794
Paying agent's fees		525	525	403
Capital outlay				
Equipment	17,533		17,533	18,659
Buildings				14,943
<u>Total expenditures</u>	<u>100,596</u>	<u>23,890</u>	<u>124,486</u>	<u>152,461</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	29,442	2,249	31,691	2,289
<u>FUND BALANCES, beginning of year</u>	<u>213,537</u>	<u>59,785</u>	<u>273,322</u>	<u>271,033</u>
<u>FUND BALANCES, end of year</u>	<u>242,979</u>	<u>62,034</u>	<u>305,013</u>	<u>273,322</u>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL FUND AND DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND			DEBT SERVICE FUND			TOTALS (MEMORANDUM ONLY)		
	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
<b>REVENUES</b>									
Taxes									
Property taxes	\$74,010	\$78,277	\$4,267	\$31,000	\$25,169	\$(5,831)	\$105,010	\$103,446	\$(1,564)
Intergovernmental									
State revenue sharing	32,548	32,115	(433)				32,548	32,115	(433)
Fire insurance premium rebate	14,370	14,370					14,370	14,370	
Use of money and property									
Interest earnings	1,137	5,276	4,139	800	970	170	1,937	5,246	4,309
<b>Total revenues</b>	<b>122,065</b>	<b>130,038</b>	<b>7,973</b>	<b>31,800</b>	<b>26,139</b>	<b>(5,661)</b>	<b>153,865</b>	<b>156,177</b>	<b>2,312</b>
<b>EXPENDITURES</b>									
Public safety									
Current									
Contract labor	2,100	2,100					2,100	2,100	
Per diem fees	3,000	2,500	500				3,000	2,500	500
Office supplies	1,000	1,238	(238)				1,000	1,238	(238)
Postage	400	315	85				400	315	85
Professional fees	700	700		400	375	25	1,100	1,075	25
Miscellaneous	1,000	717	283	100		100	1,100	717	383
Insurance	19,160	19,160					19,160	19,160	
Communications	2,000	926	1,074				2,000	926	1,074
Truck expenses	8,500	7,186	1,314				8,500	7,186	1,314
Utilities	11,000	9,995	1,005				11,000	9,995	1,005
Building maintenance	3,000	2,011	989				3,000	2,011	989
Collection fees	3,884	3,884		2,500	790	1,710	6,384	4,674	1,710
Debt service									
Principal	25,000	25,000		20,275	16,000	4,275	45,275	41,000	4,275
Interest	7,331	7,331		6,200	6,200		13,531	13,531	
Paying agent's fees				525	525		525	525	
Capital outlay									
Equipment	20,000	17,533	2,467				20,000	17,533	2,467
<b>Total expenditures</b>	<b>108,075</b>	<b>100,596</b>	<b>7,479</b>	<b>30,000</b>	<b>23,890</b>	<b>6,110</b>	<b>138,075</b>	<b>124,486</b>	<b>13,589</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>13,990</b>	<b>29,442</b>	<b>15,452</b>	<b>1,800</b>	<b>2,249</b>	<b>449</b>	<b>15,790</b>	<b>31,691</b>	<b>15,901</b>
<b>FUND BALANCES, beginning of year</b>		<b>213,537</b>			<b>59,785</b>			<b>273,322</b>	
<b>FUND BALANCES, end of year</b>		<b>242,979</b>			<b>62,034</b>			<b>305,013</b>	

See accompanying notes and accountant's report.



FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of Fire Protection District No. Five of St. Landry Parish have been prepared in conformity with generally accepted accounting principles as applicable 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 basic entity being reported on is Fire Protection District No. Five of St. Landry Parish. Fire Protection District No. Five of St. Landry Parish (Fire District), which is a political subdivision of the State of Louisiana, was created by a resolution of the St. Landry Parish Police Jury in 1983. The District is governed by a Board of Commissioners. The District was created for the purpose of acquiring, maintaining, and operating buildings, machinery, equipment, water tanks, water hydrants, and water lines and any other such thing necessary to provide proper fire prevention and control within the District's limits. The District is financed primarily by parish ad valorem taxes which are dedicated for fire expenditures and debt service.

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry 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 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 St. Landry 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 to or impose specific financial burdens on the police jury.

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally 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 the police jury appoints a voting majority of the District's governing body and the police jury has the ability to impose its will on the District, the District was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. 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.

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:

Governmental Fund Types

General Fund

The General Fund is the general operating fund of Fire Protection District No. Five of St. Landry Parish. It is used to account for all financial resources except those required to be accounted for in other funds.



FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

Debt Service Fund

The Debt Service Fund is used to account for transactions relating to resources retained and used for the payment of principal, interest, and related costs on those long-term obligations recorded in the general long-term obligations account group.

Account Groups

The General Fixed Assets Account Group is established to account for all fixed assets used in governmental fund type operations.

The General Long-term Debt Account Group is established to account for all long-term obligations.

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 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.

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental fund types are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues consist primarily of property taxes, state revenue sharing, and fire insurance premium rebates which are recognized when susceptible to accrual. Other revenues are recorded when received because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies, if any, are not recorded as assets at the close of the year, unless material. Insurance and similar services which extend over more than one accounting period are accounted for as expenditures in the period of acquisition.

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The budget must be finally adopted by the District no later than the last day of the preceding year.
2. The Board of Commissioners may authorize transfers of budgetary amounts within departments and revisions requiring alteration of levels of expenditures or transfers between departments.
3. Operating appropriations lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.
4. Budgets are adopted on a cash basis.

F. CASH AND INVESTMENTS

Under state law the District may deposit funds with any bank located within the state and organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of those banks.

Bank deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At year-end, the carrying amount of the District's cash and investments was \$179,423. Cash on hand was \$-0- and the bank balance of cash was \$79,979 and of investments was \$100,000. Investments are stated at cost or amortized cost, which approximates market.

G. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. All assets are maintained on the basis of historical cost and no depreciation is computed or recorded thereon. Public domain or infrastructures are not capitalized. Construction period interest is capitalized if material amounts of interest resulting from borrowings in the course of the construction of fixed assets is incurred. No interest was capitalized for the year ended December 31, 1999.

H. VACATION, SICK LEAVE, AND PENSION PLAN

The District did not have a policy on vacation and sick leave, nor did it have a pension plan for the year ended December 31, 1999.

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. ENCUMBRANCES

Encumbrance accounting is not used by the District.

J. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

K. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations.

NOTE 2 - PROPERTY TAXES

The District's property tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government maintains the tax roll for property taxes for the District. The property tax, levied for the calendar year, is due to the intermediary government on or before December 31 and becomes delinquent on January 1. The taxes are generally collected in December of the current year and January and February of the ensuing year. For the year ended December 31, 1999, taxes of 13.75 mills were levied, of which 10.25 mills was for maintenance, and 3.50 mills was for debt service.

As per state requirements, each taxing district of the parish must remit a portion of total ad valorem taxes to the pension fund. This amount is determined by the legislative auditor each year and is to be taken out of the first month of collections of property taxes. If the collections from the first month are not sufficient to cover the pension fund deduction, then the remainder must be deducted from subsequent collections of the property taxes.

Since the Sheriff of the parish collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, property taxes are shown net of pension fund distributions. A breakdown of property taxes receivable as of December 31, 1999 is as follows:

	Total Tax Per Roll	Pension Fund Requirements	Estimated Uncollectible	Collected in December	Net Tax Receivable
General Fund	\$82,744	\$2,440	\$392	\$2,059	\$77,853
Debt Service Fund	28,254	833		703	26,718

FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 3 - CHANGES IN LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

<u>Description</u> <u>of Debt</u>	<u>Balances</u> <u>1/1/99</u>	<u>1999</u> <u>Increase</u>	<u>1999</u> <u>Decrease</u>	<u>Balances</u> <u>12/31/99</u>
\$225,000 - 1998 General Obligation Bonds at 5.75%	\$140,000		\$25,000	\$115,000
\$183,000 - 1998 General Obligation Refunding Bonds at 5.00%	<u>132,000</u>	—	<u>16,000</u>	<u>116,000</u>
	<u>272,000</u>	<u>-0-</u>	<u>41,000</u>	<u>231,000</u>

Maturities of long-term debt are scheduled as follows:

<u>General Obligation Bonds</u> <u>Year Ended December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$41,000	\$11,294	\$52,294
2001	50,000	8,813	58,813
2002	49,000	6,113	55,113
2003	48,000	3,463	51,463
2004	22,000	1,600	23,600
2005	<u>21,000</u>	<u>525</u>	<u>21,525</u>
<u>Total</u>	<u>231,000</u>	<u>31,808</u>	<u>262,808</u>

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balances</u> <u>1/1/99</u>	<u>1999</u> <u>Increases</u> <u>(Decreases)</u>	<u>Balances</u> <u>12/31/99</u>
Land	\$10,000		\$10,000
Buildings	74,463		74,463
Equipment and furniture	104,500	\$17,533	122,033
Trucks	<u>472,357</u>	—	<u>472,357</u>
	<u>661,320</u>	<u>17,533</u>	<u>678,853</u>



FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999

NOTE 5 - DEFICITS IN INDIVIDUAL FUNDS

None of the funds had deficit fund balances at December 31, 1999.

NOTE 6 - PER DIEM

Compensation and travel paid to board members is summarized below:

<u>Board Members</u>	<u>Number of</u> <u>Meetings Attended</u>	<u>Compensation</u>
James P. Womack	10	\$500
Clay Lanclos, Jr.	11	550
Randy Courville	11	550
Paul LaPorte	9	450
Bobby Degeuyter	9	<u>450</u>
		<u>2,500</u>



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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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 1904-1984

Retired

Harold Dupre, CPA  
 1996  
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 1998

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners  
 Fire Protection District No. Five  
 of St. Landry Parish  
 Arnaudville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Fire Protection District No. Five of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Fire Protection District No. Five's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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).

Fire Protection District No. Five of St. Landry Parish had no payments for materials and supplies in excess of \$15,000. There were no public works in excess of \$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 noted information.

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

Management provided us with the required list.

The Board of Commissioners  
 Fire Protection District No. Five  
 of St. Landry Parish  
 Page 2

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.

The employee included on the list provided by management {agreed-upon procedure (3)} was not included on the listing obtained 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 and amended budget.

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

The adoption of the original budget was traced to the minutes of the meeting held on February 23, 1999. We traced the adoption of the amended budget to the minutes of a meeting held on October 26, 1999.

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 General Fund's final budget to actual revenues and expenditures. Actual revenues and expenditures of the General Fund 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;

We examined supporting documentation for each of the 6 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

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 five of the six selected disbursements indicated approvals from the independently elected officials and one did not. The sixth one was the monthly line charge for the telephone. This charge was approved by the Board when installed.

The Board of Commissioners  
Fire Protection District No. Five  
of St. Landry Parish  
Page 3

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).

Fire Protection District No. Five of St. Landry Parish is only required to post a notice of each meeting and the accompanying agenda. Management has asserted that such documents were properly posted, and the notices are included with the minutes.

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.

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

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.

A reading of the minutes of the District for the year indicated no approval for any such 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 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 Fire Protection District No. Five of St. Landry Parish 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.

*John S. Dowling & Company*

Opelousas, Louisiana  
June 29, 2000



**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Government)

May 1, 2000 (Date Transmitted)

John S. Dewling & Company  
P.O. Box 433  
Opelousas, LA 70571-0433  
 \_\_\_\_\_ (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of May 1, 2000 completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.  
Yes [] No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.  
Yes [] No [ ]

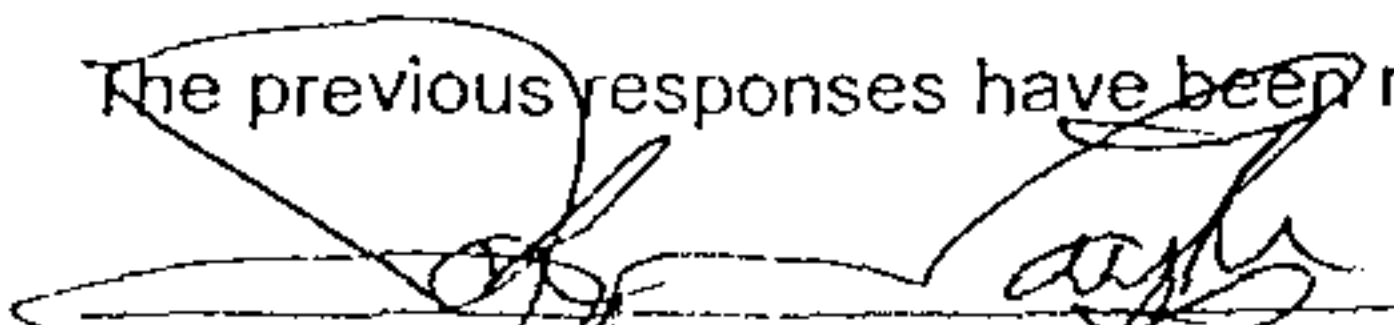

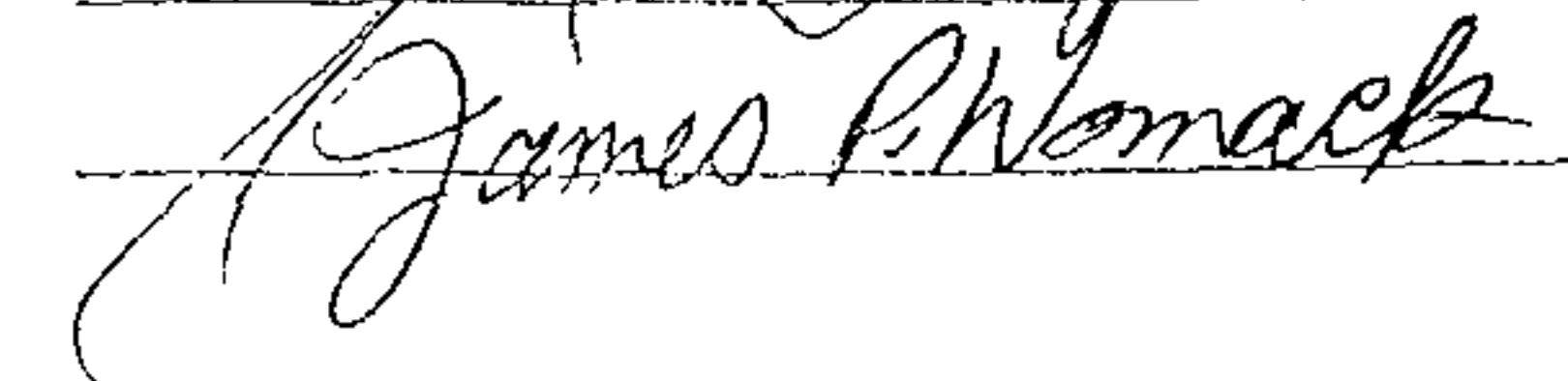
**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.  
Yes [] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

The previous responses have been made to the best of our belief and knowledge.

	Secretary	6-20-00	Date
	Treasurer	6-20-00	Date
	President	6-22-00	Date



FIRE PROTECTION DISTRICT NO. FIVE OF ST. LANDRY PARISH  
ARNAUDVILLE, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED DECEMBER 31, 1999

SECTION I - ATTESTATION REPORT

None

SECTION II - FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A