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CROWVILLE FIRE PROTECTION DISTRICT
Crowville, Louisiana

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2003**

With Supplemental Information Schedules

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

Release Date 4-28-04

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL CORPORATION

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2003
With Supplemental Information Schedules

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A Professional Corporation
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Accountant's Compilation Report

BOARD OF COMMISSIONERS
CROWVILLE FIRE DISTRICT
Crowville, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Crowville Fire District as of December 31, 2003, and for the year then ended, in accordance with standards established by *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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.



Columbia, Louisiana
March 17, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Continued Balance Sheet, December 31, 2003

	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GOVERNMENTAL FUND TYPE - GENERAL FUND	GENERAL FUND ASSETS	
ASSETS			
Cash and cash equivalents	\$15,380		\$15,380
Receivables - property assessments	1,575		1,575
Land, buildings, and equipment		\$477,712	477,712
Amount to be provided for retirement of general long-term debt			95,000
TOTAL ASSETS	<u>\$16,955</u>	<u>\$477,712</u>	<u>\$589,667</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$2,261		\$2,261
Bonds payable			95,000
Total Liabilities	<u>2,261</u>	NONE	<u>97,261</u>
Fund Equity:			
Investment in general fixed assets		\$477,712	477,712
Fund balances - unreserved			
Undesignated	<u>14,694</u>		<u>14,694</u>
Total Fund Equity	<u>14,694</u>	<u>477,712</u>	<u>492,406</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$16,955</u>	<u>\$477,712</u>	<u>\$589,667</u>

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
 Crowville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

**Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended December 31, 2003**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES			
Taxes - parcel fire assessment	541,700	540,535	(\$1,165)
Intra-governmental revenue - state funds - Fire Insurance office	1,900	1,438	1,538
Use of money and property - interest earnings	1,600	1,212	(\$388)
Miscellaneous revenue - donations		1,275	1,275
Total revenues	<u>545,200</u>	<u>543,460</u>	<u>1,740</u>
EXPENDITURES			
Current - public safety:			
Operating services:			
Advertising	1,800	1,268	(\$532)
Printing		121	(\$121)
Utilities	2,500	2,888	(\$388)
Telephone	700	609	91
Maintenance of property and equipment	2,000	1,603	397
Professional services	1,200	1,304	(\$104)
Insurance and surety bonds	5,200	9,489	(\$4,289)
Materials and supplies:			
Office supplies	1,800	158	803
Operating supplies	1,800	2,241	(\$441)
Travel and other charges	700	2,540	(\$1,840)
Debt service	53,000	54,174	84
Capital outlay	<u>158,000</u>	<u>154,691</u>	4,309
Total expenditures	<u>233,120</u>	<u>238,681</u>	(\$5,561)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(77,920)</u>	<u>(95,221)</u>	17,301
OTHER FINANCING SOURCE			
Bond proceeds	<u>95,000</u>	<u>75,000</u>	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>(82,920)</u>	<u>(20,221)</u>	62,699
FUND BALANCE AT BEGINNING OF YEAR	<u>121,241</u>	<u>187,802</u>	66,561
FUND BALANCE AT END OF YEAR	<u>\$38,321</u>	<u>\$14,581</u>	\$23,740

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
GENERAL FUND

Statement C

Comparative Balance Sheet
For the Year Ended December 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
ASSETS		
Cash and cash equivalents	\$15,380	\$105,088
Receivables - property assessments	<u>1,975</u>	<u>5,510</u>
TOTAL ASSETS	<u>\$16,955</u>	<u>108,598</u>
LIABILITIES AND FUND EQUITY		
Liabilities- accounts payable	<u>2,261</u>	<u>783</u>
Fund Equity:		
Fund balances:		
Reserved for debt service		30,187
Unreserved - undesignated	<u>14,694</u>	<u>77,628</u>
Total Fund Balances	<u>14,694</u>	<u>107,815</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$16,955</u>	<u>\$108,598</u>

The accompanying notes are an integral part of this statement.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Comparative Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2009 and 2008

	<u>2009</u>	<u>2008</u>
REVENUES		
Taxes - parcel fee assessments	\$40,535	\$45,816
Intergovernmental revenue - state funds - fire insurance rebate	7,438	6,796
Use of money and property - interest earnings	1,212	3,081
Miscellaneous revenue - donations	1,775	
Total revenues	<u>\$51,960</u>	<u>\$61,693</u>
EXPENDITURES		
Current - public safety		
Operating services:		
Advertising	1,369	848
Printing	121	343
Utilities	3,858	3,780
Telephones	609	997
Maintenance of property and equipment	1,805	2,392
Professional services	1,738	700
Insurance and surety bonds	3,489	4,379
Materials and supplies:		
Office supplies	198	1,799
Operating supplies	7,241	3,999
Travel and other charges	1,940	1,009
Debt service	54,059	16,359
Capital outlay	154,000	18,181
Total expenditures	<u>258,680</u>	<u>95,128</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(206,720)</u>	<u>(34,435)</u>
OTHER FINANCING SOURCE		
Bond proceeds	95,000	
Sale of fixed assets		151
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	<u>(111,720)</u>	<u>(34,284)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>107,815</u>	<u>107,900</u>
FUND BALANCE AT END OF YEAR	<u>\$14,094</u>	<u>\$107,615</u>

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements
As of and for the Year Ended
December 31, 2005

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Crowville Fire District was created by the Franklin Parish Police Jury as authorized by Louisiana Revised Statute 40:1493, on November 3, 1983, by ordinance number 3321. The district is governed by a five member board appointed by the police jury. Board members serve without benefit of compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Franklin Parish Police Jury is the financial reporting entity for Franklin 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Franklin Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

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.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

CHOWVILLE FIRE DISTRICT

Crawville, Louisiana

Notes to the Financial Statements (Continued)

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 created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Franklin 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 Franklin Parish financial reporting entity.

II. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only governmental funds (General Fund). The district's sources of revenue consist of an ad valorem tax and interest on demand deposits. General operating expenditures are paid from this fund.

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

C. FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental fund and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at historical cost. The cost of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized.

Long-term debt, such as bonded debt, is recognized as a liability of a governmental fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

D. BASIS OF ACCOUNTING

The 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting 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 the 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. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Property assessments are recognized in the year in which the assessments are due.

Interest income on demand and time deposits is recorded when the interest has been earned and the amount is determinable.

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

A preliminary budget for the ensuing year is prepared by the board of commissioners and made available to the public. The budget is then adopted during the regular December meeting. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners. The district does not use encumbrance accounting in its accounting system.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts.

F. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2003, the district has cash and cash equivalents (book balance) totaling \$15,380, all demand deposits.

The deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by fiscal agent bank. All deposits are fully secured by federal deposit insurance at December 31, 2003.

G. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the fire district maintains a commercial insurance policy covering property and employee liability.

CROWVILLE FIRE DISTRICT

Crowville, Louisiana

Notes to the Financial Statements (Continued)

No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2003.

II. TOTAL COLUMN ON COMBINED BALANCE SHEET

The total column on the combined balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 2003:

	Balance			Balance	
	January 1,	Additions	Deletions	December 31,	
Land and improvements	99,642	\$3,980		\$13,522	
Buildings	91,182	34,454		125,646	
Vehicles	117,043	115,837		232,880	
Equipment	95,144	10,530		105,674	
Total	<u>\$313,011</u>	<u>\$164,691</u>	<u>NONE</u>	<u>\$477,712</u>	

Capital outlay does not equal current year additions due to a \$10,000 donation of equipment from the Franklin Parish Police jury through a grant.

3. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 2003:

	... Bonded Debt Series 2003 ...		Total
	Bond R-1	Bond R-2	Bond R-1	Bond R-2	
Long-term debt payable at January 1, 2003	\$30,786	\$19,124	NONE	NONE	\$49,910
Additions			82,000	13,000	95,000
Reductions	<u>(30,786)</u>	<u>(19,124)</u>			<u>(49,910)</u>
Long-term debt payable at December 31, 2003	<u>NONE</u>	<u>NONE</u>	<u>\$82,000</u>	<u>\$13,000</u>	<u>\$95,000</u>

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements (Continued)

The general obligation bonds payable at December 31, 2003, were issued January 9, 1996, for the purchase of fire trucks and the construction of fire stations. The bonds are security for a loan from Farmers Home Administration. Farmers Home Administration holds chattel mortgages on all equipment purchased and real estate mortgages on all buildings constructed with loan funds. Annual installments of \$3,489 are due through January 9, 2008, with interest at 6.0 per cent. Annual installments of \$12,873 are due through January 9, 2009, with interest at 6.0 per cent. Debt retirement payments are made from the General Fund. The Crowville Fire District paid off these bonds during 2003.

The Certificates of Indebtedness, Series 2003, for \$95,000, payable at December 31, 2003, were issued November 3, 2003, for the purchase of a fire truck and apparatus equipment. Annual installments range from \$8,000 to \$11,000 are due through November 03, 2013, at an interest rate of 4.50 per cent. Debt retirement payments are made from the General Fund.

4. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 2003, nor is it aware of any unasserted claims.

5. COOPERATIVE AGREEMENT

The district has entered into a cooperative agreement with The Crowville Volunteer Fire Department for operation of the district. Under the agreement, the volunteer fire department is authorized to use any and all property and equipment of the district for fire fighting. The volunteer fire department is responsible for recruiting, training and equipping volunteer fire fighters. Further, the volunteer fire department is responsible for compliance with all applicable laws and regulations and for the upkeep of property and equipment. The Crowville Fire District retains the right to make any additions, expansions, or modifications to its property which it deems advisable. Further, the district is responsible for any insurance required or deemed advisable. Additionally, the district has the right to use the property at any time and in any manner that does not interfere with its use by the volunteer fire department in carrying out its responsibilities.

SUPPLEMENTAL INFORMATION SCHEDULES

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Schedule of Cash Receipts and Disbursements
 For the Year Ended December 31, 2000

RECEIPTS

Taxes - parcel fee assessments	\$42,475
Intragovernmental revenues - state funds - fire insurance rebate	7,438
Use of money and property - interest earnings	1,251
Miscellaneous revenue - donations	1,085
Total receipts	<u>\$52,249</u>

DISBURSEMENTS

Current - public safety:	
Operating services:	
Advertising	1,349
Printing	121
Utilities	3,837
Telephone	609
Maintenance of property and equipment	1,125
Professional services	1,336
Other operating services	9,489
Materials and supplies:	
Office supplies	168
Operating supplies	6,829
Travel and other charges	4,265
Debt service	34,192
Capital outlay	154,350
Total disbursements	<u>237,933</u>

EXCESS (Deficiency) OF RECEIPTS OVER DISBURSEMENTS (185,684)

OTHER FINANCING SOURCE

Road proceeds 95,000

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES (90,684)

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 105,088

CASH AND CASH EQUIVALENTS AT END OF YEAR \$14,814

**Independent Accountant's Report on Applying
Agreed-Upon Procedures**

The following Independent Accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the Louisiana Governmental Audit Guide and the Louisiana Auditor's Guidelines, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Mary Jo Finley, CPA
A Professional Corporation
129 Chambala Drive
Columbia, LA 70408
Phone (318) 649-8888

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

**BOARD OF COMMISSIONERS
CROWVILLE FIRE DISTRICT
Crowville, Louisiana**

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed upon by the management of the Crowville Fire District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Crowville Fire District's compliance with certain laws and regulations during the year ended December 31, 2009 included in the accompanying Louisiana Assertion Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during each year under examination 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).

A review was made of all disbursement journals for the year under examination. That review disclosed two expenditures made during the period under examination for materials and supplies exceeding \$15,000. No expenditures were disclosed 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 42:1301-1324 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

CROWVILLE FIRE DISTRICT
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2003

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.

The district has no employees. Consulting and training services are provided on a contractual basis.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

As stated above, there are no employees. However, we determined that the contractor did not appear on the list provided by management in number 3 above.

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 two amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes of meetings held on December 5, 2002, which indicated that the budget had been adopted by the Board of Commissioners of the Crowville Fire District by votes of all in favor and none opposed. The budget was amended two times during the year. The first amendment was on October 13, 2003 and the second was on December 11, 2003. I traced both amendments to the minutes in which both were approved by the board.

7. Compare the revenues and expenditures of the final budgets to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budgets to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, nor did actual expenditures exceed budgeted amounts by 5% or more.

Accounting and Reporting

8. Randomly select 6 disbursements made during each period under examination and;

CROWVILLE FIRE DISTRICT

**Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2005**

- (a) trace payments to supporting documentation as to correct amount and payee;
- (b) determine if payments were properly coded to the correct fund and general ledger account;
- (c) determine whether payments received approval from proper authorities.

An examination of six randomly selected disbursements disclosed the following:

- (a) The six selected disbursements were for the proper amount as reflected on supporting documentation and were made to the correct payee.
- (b) All six payments were coded to the correct fund and general ledger account.
- (c) Inspection of encoded checks for each of the six disbursements indicated approval from one board member. Further, the types of disbursements made were included in the district's approved budget.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by USA-RS 42:1-12 (the opening meetings law).

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted.

Debt

10. Examine bank deposits for each period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all deposit slips for each period under examination and noted two deposits which were proceeds of certificates of indebtedness.

Advances and Bonuses

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

As stated in number 3 above, the district has no paid employees. A reading of the minutes of the board for the year indicated no approval for the types of payments noted.

CROWVILLE FIRE DISTRICT
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 2003

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Crowville Fire District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Columbus-Louisiana

March 17, 2004

Liability Attestation Questionnaire

The accompanying *Liability Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

Mary Jo Finley, CPA, Inc.
129 Chambola Drive
Columbia, LA 71418

Mary Jo Finley, CPA,

In connection with your compilation of our financial statements of the Crossville Fire Protection District as of December 31, 2009 and for the year then ended, and as required by Louisiana Revised Statute 24:213 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 information available to us as of March 17, 2010.

PUBLIC BID LAW

1. The provisions of the public bid law, LSA-RS Title 34:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes No N/A

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. No employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of LSA-RS 42:1101-1124.

Yes No N/A

3. 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 which would constitute a violation of LSA-RS 42:1119.

Yes No N/A

BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 49:1001-14) or the budget requirements of LSA-RS 39:43.

Yes No N/A

ACCOUNTING AND REPORTING

5. 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 N/A

6. We have filed our annual financial statements in accordance with LSA-RS 24:314, LSA-RS 33:463, and/or LSA-RS 39:52, as applicable.

Yes No N/A

7. We have had our financial statements audited or compiled in accordance with LSA-RS 24:313.

Yes No N/A

MEETINGS

8. We have complied with the provisions of the Opening Meetings Law, LSA-RS 42:1-12.

Yes No N/A

DEBT

9. 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 39 of the 1974 Louisiana Constitution, and LSA-RS 47:1401.62.

Yes No N/A

ADVANCES AND BONUSES

10. 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 79-329.

Yes No N/A

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 non-compliance which may occur subsequent to the issuance of your report.



Chairman

March 17, 2004

Date