

**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 Airservices Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Bossierville, Louisiana
Notes to the Financial Statements (Continued)

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 only the use of governmental funds (General Fund). The General Fund is the general operating fund of the district and is used to account for all of its financial activities.

D. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. All fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets.

Long-term debt, such as bank loans payable, is recognized as a liability of the General Fund only when due. The remaining portion of such debt is reported in the general long-term debt account group.

E. BASIS OF ACCOUNTING

The financial and 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) to 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:

See accountant's compilation report.

5146

RECEIVED
LAW OFFICE
STANTON W. JONES

~~STEVENS
FILE COPY
DO NOT REMOVE~~
State Authority
Search from this
copy and FILE
SEARCH IN 5146

**BOARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Bossierville, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2006**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 JUN 24 2007

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downtown, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended December 31, 1998

C O N T E N T S

	Statement	Page No.
Accountant's Compilation Report		2
General Purpose Financial Statements:		
Condensed Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type - General Fund - Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B	5
Notes to the Financial Statements		6
Supplemental Information Schedule:	Schedule	Page No.
Schedule of Expenditures, By Location	1	14
Accountant's Report on Applying Agreed-Upon Procedures		16
Louisiana Attention Questionnaire		20

M. Carlton Dumas
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALVERNE, LOUISIANA 71225 • TELEPHONE 518-944-5724

Accountant's Compilation Report

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downtown, Louisiana

I have compiled the accompanying general purpose financial statements and supplemental information schedule, as listed in the foregoing table of contents, of the Ward Five Fire Protection District of Union Parish as of December 31, 1996, 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.



Calverne, Louisiana

May 18, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Denverville, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1996

	GOVERNMENTAL	ACCOUNT GROUPS -		TOTAL
	FUND TYPE - GENERAL FUND	GENERAL FUND	GENERAL LONG TERM FUND	EMPLOYMENT SERV.
ASSETS				
Cash	\$48,703			\$48,703
Ad valorem tax receivable	51,126			51,126
Buildings, vehicles, and equipment		\$121,266		121,266
Amounts to be provided for retirement of general long-term debt			\$22,312	22,312
TOTAL ASSETS	<u>\$99,829</u>	<u>\$121,266</u>	<u>\$22,312</u>	<u>\$243,407</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$8,724			\$8,724
Bank loan payable			\$22,312	22,312
Total Liabilities	<u>\$8,724</u>	<u>\$0,000</u>	<u>\$22,312</u>	<u>\$31,036</u>
Fund Equity:				
Investment in general fixed assets		\$121,266		121,266
Fund balance - unreserved - undesignated	\$89,105			89,105
Total Fund Equity	<u>\$89,105</u>	<u>\$121,266</u>	<u>\$0,000</u>	<u>\$210,371</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$97,829</u>	<u>\$121,266</u>	<u>\$22,312</u>	<u>\$241,407</u>

See accompanying notes and accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, 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, 1996

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$51,698	\$63,978	\$12,180
Intragovernmental revenues:			
Federal - payments in lieu of taxes		1,472	1,472
State - fire insurance rebate	6,158	6,114	(44)
Use of money and property - interest earnings	1,573	1,688	115
Total revenues	<u>\$59,429</u>	<u>\$73,153</u>	<u>\$13,681</u>
EXPENDITURES			
Public safety:			
Current:			
Operating services	23,963	44,284	(20,321)
Materials and supplies	14,672	5,401	9,271
Debt service	15,432	6,724	8,708
Capital outlay	200	10,418	(10,218)
Intergovernmental		7,066	(7,066)
Total expenditures	<u>\$54,272</u>	<u>\$75,893</u>	<u>(21,621)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	5,200	(240)	(5,440)
FUND BALANCE AT BEGINNING OF YEAR	43,335	89,905	46,570
FUND BALANCE AT END OF YEAR	<u>\$48,535</u>	<u>\$89,165</u>	<u>\$40,430</u>

See accompanying notes and accountant's compilation report.

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH

Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1996

Code of Ethics for Public Officials and Public Employees

3. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the needed information.

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

The District had no employees during the year ended December 31, 1996.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 5 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

See results of procedures listed under question number 3.

Budgeting

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

I obtained a copy of the legally adopted budget. There were no budget amendments during the year.

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

The 1996 budget was adopted at the January 4, 1996 board meeting.

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

Actual revenues exceeded budgeted revenues by \$13,681 or 25% and actual expenditures exceeded budgeted expenditures by \$19,623 or 26%.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Downsville, Louisiana
Notes to the Financial Statements (Continued)

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.*
3. *Organizations for which the reporting entity's 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 and appoints members of the district's governing body, the district was determined to be a component unit of the Union 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 related to certain governmental 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.

See accountant's compilation report.

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH

Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1996

I inspected copies of all 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 Expenses

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

The district had no employees during the year ended December 31, 1996.

Prior Year Findings

The prior year audit report for the two years ended December 31, 1995 and the related management letter contained findings related to amending the budget, documentation for disbursements and maintaining board meeting minutes. Those findings have been closed by management except as described in the preceding paragraphs.

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 Ward Five Fire Protection District of Union 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.



Charles D. James

Cattoula, Louisiana

May 15, 1997

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Broussardsville, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1990 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the district is entitled to the funds.

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

Based on the above criteria, ad valorem taxes and intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

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

F. BUDGET PRACTICES

A preliminary General Fund budget for the ensuing year is prepared by the treasurer of the board of commissioners in December of each year. The budget is then adopted by the board 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 of 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.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Brennsville, Louisiana
Notes to the Financial Statements (Continued)

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget. There were no budget amendments for the year ended December 31, 1986.

G. CASH

Cash includes amounts in interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with banks 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. At December 31, 1986, the district has cash (book balances) of \$40,763.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Cash (bank balances) at December 31, 1986, are \$40,553, and are fully secured from risk by federal deposit insurance.

**H. TOTAL COLUMN ON THE
BALANCE SHEET**

The total column on the balance sheet is captioned *Nonrecurring 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 generally accepted accounting principles. Further, such data is not comparable to a consolidation.

2. UNFAVORABLE BUDGET VARIANCE

For the year ended December 31, 1986, actual General Fund expenditures exceeded budgeted expenditures by \$19,611 or 38 percent.

3. LEVIED TAXES

The district is authorized to levy a maximum tax of 10 mills annually on property within the boundaries of the district for maintenance and operation of the district. The district levied 8.79 mills. See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Brennsville, Louisiana

Notes to the Financial Statements (Continued)

for the year ended December 31, 1996. The tax will expire with the 2001 tax roll. The differences between authorized and levied millages are the result of assessments of the taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1874.

4. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1996:

	Balance at January 1, 1996	Additions	Deletions	Balance at December 31, 1996
Buildings	\$28,220			\$28,220
Vehicles	49,400			49,400
Equipment	33,228	\$10,418		43,646
Total	<u>\$110,848</u>	<u>\$10,418</u>	<u>None</u>	<u>\$121,266</u>

5. CHANGES IN GENERAL LONG-TERM DEBT

The district obtained a loan on April 27, 1993, in the amount of \$35,000 for the purpose of acquiring new used vehicles for the South Fire Station. The loan is secured by the pledge of all values-in-tax-revenue. The loan agreement requires seven annual payments of \$6,734 due May 3 of each year through the year 2000.

The following is a summary of long-term debt (bank loans payable) transactions for the year ended December 31, 1996:

Bank loan payable at January 1, 1996	\$26,780
Additions	None
Reductions	<u>(9,475)</u>
Bank loan payable at December 31, 1996	<u>\$17,305</u>

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Doverville, Louisiana
Notes to the Financial Statements (Continued)

6. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1986, nor is it aware of any unasserted claims. The district, as well as the individual fire stations in the district, maintain insurance coverage to reduce the risk of loss resulting from property damage or liability claims.

SUPPLEMENTAL INFORMATION

See accountant's compilation report.

**WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

Schedule of Expenditures, by Location
For the Year Ended December 31, 1998

	<u>GENERAL</u>	<u>SARNO</u>	<u>WALNUT LAKE</u>	<u>POINT BOISSE</u>	<u>ROCHELLE</u>	<u>TOTAL</u>
PUBLIC SAFETY:						
Current:						
Operating services	\$3,238	\$2,068	\$4,109	\$8,578	\$26,397	\$44,390
Materials and supplies		195	935	2,944	1,327	5,401
Debt service		6,734				6,734
Capital outlay	589	131	7,429	1,789	900	10,838
Intergovernmental	7,066					7,066
Total expenditures	<u>\$13,894</u>	<u>\$8,998</u>	<u>\$12,473</u>	<u>\$13,312</u>	<u>\$28,624</u>	<u>\$77,691</u>

See accountant's compilation report.

M. Carlton Dumas
CERTIFIED PUBLIC ACCOUNTANT

389 DOMINION ROAD • COLLEEN, LOUISIANA 71225 • TELEPHONE 338/644-5326

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

**BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, 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 Ward Five Fire Protection District of Union Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ward Five Fire Protection District of Union Parish's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying *Louisiana Auditor's Memorandum*. 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 the year for materials and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of the disbursement journal for the year. There was one disbursement for materials and supplies exceeding \$5,000 made during the year. The disbursement was for \$7,284. This purchase of materials and supplies was made in accordance with the public bid law.

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH

Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1996

Accounting and Reporting

8. Randomly select 8 disbursements made during the period under examination and:
- (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) One of the six selected disbursements did not have adequate supporting documentation. The check amount was for \$871.39 and the supporting documentation totaled \$794.89.
- (b) All six disbursements were properly coded to the correct fund and general ledger account.
- (c) All six disbursements received approval from proper authorities.

Meetings

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

The agendas for regular board meetings were not published or posted as required by LSA-RS 42:7. The district gives written public notice of any special meeting by posting a copy of the notice at the individual fire stations.

Bills

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

**WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Denhamville, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1996**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ward Five Fire Protection District of Union Parish was created by the Union Parish Police Jury, as authorized by Louisiana Revised Statute 48:1492. The district is governed by a five member board. Two members are appointed by the Union Parish Police Jury, two members are appointed by the Village of Denhamville, and the fifth member, who is chairman, is selected by the other four members. Board members serve two year terms without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Ward Five Fire Protection District of Union Parish 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 established governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Union Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the 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 Union Parish Police Jury for financial reporting purposes. The basic criteria 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:

See accountant's compilation report.