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NORTH BENDVILLE
2000 FINANCIAL STATEMENTS
Amalia, Pauline

General Purpose Financial Statements
With Accountant's Compilation Report
and Approval Upon Procedures Report
As of and for the Year Ended
December 31, 2000

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 1110 Susan Bausch office of the Legislative Auditor's office, unless otherwise stated, at the office of the parish clerk of court.

Release Date 2-26-00

VERNON R
COON
LEGISLATIVE SERVICES

NORTH BIENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1999

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Accountant's Compilation Report

**BOARD OF COMMISSIONERS
NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the North Bienville Parish Fire Protection District as of December 31, 1999, 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.


West Monroe, Louisiana
June 6, 2000

NORTH BRUNSVILLE
FIRE PROTECTION DISTRICT
Arvada, Louisiana

General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 1999

C O N T E N T S

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

NORTH BENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	DEPARTMENTAL	ACCOUNT GROUPS		TOTAL
	FUND TYPE - GENERAL 0190	GENERAL 0100 00015	GENERAL LONG TERM 0010	(MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS				
Cash	\$178,884			\$178,884
Receivables - ad valorem taxes	217,378			217,378
Accounts Receivable - total development grant	24,947			24,947
Buildings and equipment		\$1,063,942		1,063,942
Amount to be provided for retirement of general long-term debt			\$250,000	250,000
TOTAL ASSETS AND OTHER DEBITS	\$421,209	\$1,063,942	\$250,000	\$1,835,151
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$18,063			\$18,063
Certificates of indebtedness payable			\$250,000	250,000
Total Liabilities	18,063		250,000	268,063
Fund Equity:				
Investment in general fixed assets		\$1,063,942		1,063,942
Fund balance - unreserved - undesignated	403,146			403,146
Total Fund Equity	403,146	1,063,942	500,000	1,467,088
TOTAL LIABILITIES AND FUND EQUITY	\$421,209	\$1,063,942	\$250,000	\$1,835,151

See accompanying notes and accountant's compilation report.

NORTH DEWVILLE
FIRE PROTECTION DISTRICT
Aracha, 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, 1989

	BUDGET	ACTUAL	VARIANCE: EXCESS (+) DEFICIENCY (-)
REVENUES			
Ad valorem taxes	\$225,000	\$225,660	\$660
Intergovernmental revenue - state funds -			
fire insurance rebate	6,700	6,780	80
Use of money and property	2,000	8,875	1,875
Proceeds from Grant	29,000	24,947	(4,053)
Total revenues	<u>261,700</u>	<u>266,262</u>	<u>4,562</u>
EXPENDITURES			
Current - public safety:			
Personal services	24,500	28,271	(4,771)
Operating services	27,600	43,960	(6,540)
Material and supplies	48,900	28,841	19,659
Travel and other	1,000	352	648
Debt service	79,518	79,518	
Capital outlay	91,000	78,414	11,586
Intergovernmental		1,024	(1,024)
Total expenditures	<u>291,918</u>	<u>278,386</u>	<u>13,532</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(30,218)	(14,124)	16,118
FUND BALANCE AT BEGINNING OF YEAR	<u>120,000</u>	<u>413,266</u>	<u>293,266</u>
FUND BALANCE AT END OF YEAR	<u>\$89,782</u>	<u>\$405,146</u>	<u>\$315,388</u>

See accompanying notes and accountant's compilation report.

**NORTH BIENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 1989**

8. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

North Bienville Fire Protection District was created by the Bienville Parish Police Jury as authorized by Louisiana Revised Statutes 40:1462, on July 13, 1977. 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 Bienville Parish Police Jury is the financial reporting entity for Bienville 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 Bienville 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 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

**NORTH BIENVILLE
FIRE PROTECTION DISTRICT**
Arcadia, Louisiana

Notes to the Financial Statements (Continued)

- 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 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 Bienville 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 Bienville 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.

**NORTH HENRYVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

Notes to the Financial Statements (Continued)

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 General Fund is the principal fund and is used to account for the operations of the district. The district's primary source of revenue is an ad valorem tax. Other sources of revenue include state fire insurance rebate and interest on investments. General operating expenditures, capital outlay, and debt service are paid from this fund.

C. 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 purchased fixed assets are recorded at actual historical cost while donated fixed assets are recorded at their fair market value on the date of donation. No depreciation has been recorded on general fixed assets of the district. The cost of normal maintenance and repairs which do not add to the value of fixed assets or extend their useful lives are not capitalized but are only recognized as a normal cost of the General Fund.

Long-term debt, such as certificates of indebtedness, capital leases, and refunding bonds, are 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

**NORTH BUNNVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**
Notes to the Financial Statements (Continued)

and reporting revenues and expenditures:

Revenues

All ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and 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 47:1593 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, such as fire insurance rebates, are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded in the month the interest is earned and credited to the bank account.

Substantially all other revenues are recorded when received by the district.

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.

Other Financing Source

Proceeds from certificates of indebtedness are accounted for as other financing sources and are recognized when the underlying event occurs.

6. BUDGET PRACTICES

**NORTH BIRNVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**
Notes to the Financial Statements (Continued)

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district and amended during the year, as necessary. The budget is established and controlled by the board of commissioners at the object level of expenditure. The district does not utilize encumbrance accounting in its budget positions. 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.

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

F. CASH

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, 1999, the district has cash (bank balances) totaling \$176,894.

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. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These deposits are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1999, totals \$185,267, and are secured as follows:

Bank Balances	<u>\$185,267</u>
Federal deposit insurance	\$109,508
Pledged securities (uncollateralized)	<u>300,000</u>
Total	<u>\$494,775</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the fire district, they are considered uncollateralized (Category 2) under the provisions of GASB Credit Section C2B.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 90 days of being notified by the fire district that the fiscal agent bank has failed to pay deposited funds upon demand. Further, LRS 39:1224 states that securities held by a third party shall be deemed to be held in the district's name.

G. 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 generally accepted accounting principles. Neither is such data comparable to a consolidation.

H. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the fire district maintains commercial insurance policies covering general liability, property, employee liability, and public officials liability. 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, 1999.

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 5.02 mills on property within the boundaries of the district for maintenance and operation of the district. The district levied 5.02 mills for 1999. The tax will expire with the 2008 tax roll.

The following are the principal taxpayers for the parish and their 1999 assessed valuations:

**NORTH BIENVILLE
FIRE PROTECTION DISTRICT**
Arnaud, Louisiana
Notes to the Financial Statements (Continued)

	1999 Assessed Valuation	Per cent of Total Assessed Valuation
Bear Creek Storage	18,366	14.42%
Energy Louisiana, Inc.	4,182	3.28%
Atlanta Gas Light Company	2,260	1.85%
Duke Energy Field Services, Inc.	1,871	1.47%
AT&T Communications	1,489	1.17%
Alabama Gas Corporation	1,466	1.15%
Agula Energy Marketing	1,404	1.12%
BellSouth Telecommunications	1,403	1.12%
Chevron U.S.A., Inc.	920	0.78%
CenturyTel of Ringgold, Inc.	738	0.58%
Total	<u>34,287</u>	<u>26.88%</u>

3. CHANGES IN GENERAL FIXED ASSETS

The following presents changes in general fixed assets for the year ended December 31, 1999:

	Balance, January 1	Additions	Deletions	Balance, December 31
Land	\$500			\$500
Buildings	206,646	\$18,764		225,410
Vehicles	543,490	482		543,972
Equipment	168,608	56,677		225,285
Radio equipment	67,234	3,471		70,705
Total	<u>\$984,538</u>	<u>\$79,414</u>	<u>NONE</u>	<u>\$1,063,942</u>

4. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1999:

NORTH BEAUVILLE
 FIRE PROTECTION DISTRICT
 Arcadia, Louisiana
 Notes to the Financial Statements (Continued)

	1998 First National Bank Certificates of Indebtedness	Series 99 4 Refunding Bonds	Total
Long-term debt payable at January 1, 1999	\$350,000	\$67,000	\$417,000
Additions			None
Reductions		\$67,000	\$67,000
Long-term debt payable at December 31, 1999	\$350,000	None	\$350,000

The 1998 series of certificates of indebtedness were issued to construct and equip fire stations in the district and acquire fire trucks. Principal is due in annual installments of \$64,000 to \$77,000 through March 1, 2004. The interest rate is 5.0 per cent.

On February 18, 1994, the fire district issued refunding bonds of \$540,000 with an interest rate of 5.79 percent to refund \$389,000 of Certificates of Indebtedness, Series 1980, bearing interest at the rate of 10 percent per annum. The issuance resulted in debt service savings of \$36,157 with a present value of \$25,108.

The annual requirements to amortize all debt outstanding at December 31, 1999, including interest payments of \$45,400, are as follows:

Year	
2000	\$79,500
2001	78,600
2002	78,250
2003	78,675
2004	78,625
Total	\$392,400

5. PENSION PLAN

The one employee of North Beaville Fire Protection District is a member of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The district's employee is a member of plan A.

NORTH BIENVILLE

FIRE PROTECTION DISTRICT

Arnaud, Louisiana

Notes to the Financial Statements (Continued)

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 5 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final average salary for each year of service credited after the revision date. 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 the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accorded to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14849, Baton Rouge, Louisiana 70809-4849, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 8.50 per cent of their annual covered salary and the North Bienville Fire Protection District is required to contribute at an actuarially determined rate. The current rate is 8.00 per cent of annual covered payroll. Contributions to the system also include two-fourths of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the North Bienville Fire Protection 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 North Bienville Fire Protection District's contributions to the System under Plan A for the years ending December 31, 1999, 2008, and 1997, were \$2,033, \$1,973, and \$1,916, respectively, equal to the required contributions for each year.

6. LITIGATION AND CLAIMS

At December 31, 1999, the district is not involved in any litigation, nor is it aware of any unasserted claims.

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

The following independent accountant's report on applying agreed-upon procedures is prepared in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Alternative Disputeware™*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



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

**BOARD OF COMMISSIONERS
NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

I have performed the procedures included in the *Louisiana Government's Audit Guide* and enumerated below, which were agreed upon by the management of the North Bienville Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the North Bienville Parish Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Activities Worksheet*. 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 \$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. This review did not disclose any expenditures made for materials and supplies exceeding \$15,000 or any expenditures made for public works exceeding \$100,000.

**THE STATE OF LOUISIANA
LEGISLATIVE AUDITOR
FRANK M. WATKINS**

**STATE OF LOUISIANA
COMPTROLLER GENERAL
ANTHONY J. GAY**

**PROPERTY APPRAISER OF
LOUISIANA
WILLIAMSON A. ANDERSON
AND PARTNERS, INCORPORATED**

**110 BROADWAY DRIVE,
SUITE 100000,
LAFAYETTE, LOUISIANA 70501
PHONE 225-282-0121
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**NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana**

**Independent Accountant's Report on
Applying Agreed-Upon Procedures,
December 31, 1999**

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 me with the required list including the usual information.

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

Management provided me with the required list.

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.

None of the employees included on the list of employees provided by management in agreed-upon procedure 3 above appeared on the list provided by management in agreed-upon procedure 2 above.

Budgeting

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

Management provided me with a copy of the original budget. There was one amendment to the budget during the year.

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

I traced the adoption of the original budget to the minutes of a meeting held on November 13, 1998 which indicated that the budget had been adopted by the Board of Commissioners of the North Bienville Parish Fire Protection District by votes of all in favor and none opposed. I traced the adoption of the amended budget to the minutes of a meeting held on November 16, 1999, which indicated that the budget had been amended by the Board of Commissioners of the North Bienville Parish Fire Protection District by votes of all in favor and none opposed.

MOBILE HOSPITALITY PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana

Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 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 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 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) 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 documentation supporting each of the six disbursements indicated approval from the fire chief. 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 LSA-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 and a copy is retained by the bookkeeper.

**NORTH BIRMINGHAM PARISH
FIRE PROTECTION DISTRICT**

**Aradda, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1999**

Debit

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.

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 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 board for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 North Birmingham Parish Fire Protection 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.



West Monroe, Louisiana
June 6, 2000

Louisiana Allocation Questionnaire

The accompanying Louisiana Allocation Questionnaire has been completed by management and is included in this report as required by the questionnaire.

Vernon R. Coon
Certified Public Accountant
116 Professional Drive
West Monroe, La 71291

Mr. Coon,

In connection with your compilation of our financial statements of the North Bienville Fire Protection District as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on information available to us as of May 1, 2000.

PUBLIC BID LAW

1. The provisions of the public bid law, LSA-RE Title 38:2212, 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-RE 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, 1982 under circumstances which would constitute a violation of LSA-RE 42:1119.

Yes No N/A

BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1501-14) 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, 44:3, 44:33, and 44:36.

Yes No N/A

6. We have filed our annual financial statements in accordance with LSA-RS 24:514, LSA-RS 33:043, and/or LSA-RS 39:93, as applicable.

Yes No N/A

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

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 liabilities, 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 Road 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 47:1402.60.

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-RR 14:138, and AD opinion 79-739.

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.

Patrick C. Blanchard *May 15, 2000*
Chairman Date