

**OFFICIAL
FILE COPY
DO NOT SEND OUT**

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

RECEIVED
LEGISLATIVE AUDITOR
JUN 30 AM 9:27

**WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, 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
With Supplemental Information Schedules**

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 JUN 07 2000

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, 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
With Supplemental Information Schedules

C O N T E N T S

	Statement	Page No.
Accountant's Compilation Report		2
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Fund Type - General Fund:		
Statement of Revenues, Expenditures and Changes in Fund Balances	B	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Cash Basis) and Actual	C	6
Notes to the Financial Statements		7
Supplemental Information Schedules:	Schedule	Page No.
Schedule of Expenditures, By Location	1	16
Summary Schedule of Prior Year Findings	2	17
Corrective Action Plan for Current Year Findings	3	18
Accountant's Report on Applying Agreed-Upon Procedures		20
Louisiana Attestation Questionnaire		24

M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

Accountant's Compilation Report

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

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

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report dated April 26, 2000, on the results of my agreed-upon procedures.

Carleen Dumas

Calhoun, Louisiana
April 26, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS - GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash	\$58,321			\$58,321
Ad valorem tax receivable	52,424			52,424
Buildings, vehicles, and equipment		\$176,858		176,858
Amount to be provided for retirement of general long-term debt			\$6,163	6,163
TOTAL ASSETS	<u>\$110,745</u>	<u>\$176,858</u>	<u>\$6,163</u>	<u>\$293,766</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$6,095			\$6,095
Bank loan payable			\$6,163	6,163
Total Liabilities	<u>6,095</u>	<u>NONE</u>	<u>6,163</u>	<u>12,258</u>
Fund Equity:				
Investment in general fixed assets		\$176,858		176,858
Fund balance - unreserved - undesignated	104,650			104,650
Total Fund Equity	<u>104,650</u>	<u>176,858</u>	<u>NONE</u>	<u>281,508</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$110,745</u>	<u>\$176,858</u>	<u>\$6,163</u>	<u>\$293,766</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
For the Year Ended December 31, 1999

REVENUES	\$59,322
Ad valorem taxes	\$59,322
Intergovernmental revenues:	
Federal - payments in lieu of taxes	1,381
State:	
Fire insurance rebate	6,387
Grant	5,000
Use of money and property - interest earnings	1,714
Other	100
Total revenues	<u>73,904</u>
EXPENDITURES	
Public safety:	
Current:	
Operating services	21,751
Materials and supplies	4,627
Other charges	11,864
Debt service	6,724
Capital outlay	13,826
Intergovernmental	1,954
Total expenditures	<u>60,746</u>
EXCESS OF REVENUES OVER EXPENDITURES	13,158
FUND BALANCE AT BEGINNING OF YEAR	<u>91,492</u>
FUND BALANCE AT END OF YEAR	<u>\$104,650</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
(Cash Basis) and Actual
For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$63,200	\$56,589	(\$6,611)
Intergovernmental revenues:			
Federal - payments in lieu of taxes	80	1,381	1,301
State:			
Fire insurance rebate	6,000	6,387	387
State grant		5,000	5,000
Use of money and property - interest earnings	75	1,714	1,639
Other		100	100
Total revenues	<u>69,355</u>	<u>71,171</u>	<u>1,816</u>
EXPENDITURES			
Public safety:			
Current:			
Operating services	28,990	20,453	8,537
Materials and supplies	16,928	3,066	13,862
Travel and other charges	1,000	15,699	(14,699)
Debt service	14,643	6,724	7,919
Capital outlay	7,550	11,857	(4,307)
Total expenditures	<u>69,111</u>	<u>57,799</u>	<u>11,312</u>
EXCESS OF REVENUES OVER EXPENDITURES	244	13,372	13,128
CASH BALANCE AT BEGINNING OF YEAR	<u>25,530</u>	<u>44,949</u>	<u>19,419</u>
CASH BALANCE AT END OF YEAR	<u>\$25,774</u>	<u>\$58,321</u>	<u>\$32,547</u>

See accompanying notes and accountant's compilation report.

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

Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

1. 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 40:1492. 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 Downsville, 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. The district has no employees.

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 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:

See accountant's compilation report.

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 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 that are not recorded in the funds because they do not directly affect net expendable available financial resources.

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
UNION PARISH
Downsville, 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. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the district's general activities, including the collection and disbursement of legally restricted monies. Governmental funds of the district include the following:

General Fund

The General fund is the general operating fund of the district and accounts for all financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements 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. The district uses the following practices in recognizing and reporting revenues and expenditures:

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 47:1993 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.

See accountant's compilation report.

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

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.

E. 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 cash 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.

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 and subsequent amendments.

Statement C in the accompanying financial statements presents comparisons of the legally adopted budget with actual data on the budgetary (cash) basis. Because accounting principles applied for purposes of developing data on the budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP basis), a reconciliation of resultant basis differences in the excess of revenues over expenditures follows:

See accountant's compilation report.

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

Excess of revenues over expenditures reported on Statement C (cash basis)	\$13,372
Adjustments to revenue for tax accruals	819
Adjustments to expenditures for accounts payable	<u>(1,033)</u>
Excess of revenues over expenditures reported on Statement B (GAAP basis)	<u>\$13,158</u>

F. 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.

G. FIXED ASSETS

Fixed assets used in governmental funds are recorded as expenditures at the time purchases or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. All fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets.

II. LONG-TERM DEBT

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.

I. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

See accountant's compilation report.

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

J. UNCOLLECTIBLE ALLOWANCE

The statements contain no provision for uncollectible accounts. The district is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

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

The total column on the 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.

2. CASH

At December 31, 1999, the district has cash (book balances) of \$58,321. 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, 1999, are \$58,662, and are fully secured from risk by federal deposit insurance.

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 7.92 mills for the year ended December 31, 1999. The tax will expire with the 2001 tax roll. The differences between authorized and levied millages are the result of reassessments of the taxable property required by Article 7, Section 23 of the Louisiana Constitution of 1974.

4. CHANGES IN GENERAL FIXED ASSETS

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

See accountant's compilation report.

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

	Balance at January 1, 1999	Additions	Deletions	Balance at December 31, 1999
Buildings	\$28,220			\$28,220
Vehicles	49,400			49,400
Equipment	85,412	\$13,826		99,238
Total	<u>\$163,032</u>	<u>\$13,826</u>	<u>NONE</u>	<u>\$176,858</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 two used vehicles for the Sardis Fire Station. The loan is secured by the pledge of ad valorem tax revenue. The loan agreement requires seven annual payments of \$6,724 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, 1999:

Bank loan payable at January 1, 1999	\$11,918
Additions	NONE
Reductions	<u>(5,755)</u>
Bank loan payable at December 31, 1999	<u>\$6,163</u>

6. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1999, 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.

See accountant's compilation report.

SUPPLEMENTAL INFORMATION SCHEDULES

See accountant's compilation report.

**WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1999**

SCHEDULE OF EXPENDITURES BY LOCATION

General Fund expenditures by location is presented in Schedule 1 for purposes of additional analysis.

PRIOR YEAR FINDINGS

The follow-up and corrective action taken on all prior year findings is presented in the summary schedule of prior year findings (Schedule 2).

CURRENT YEAR FINDINGS

The corrective action plan for current year findings is presented in Schedule 3.

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, 1999

	<u>GENERAL</u>	<u>SARDIS</u>	<u>WALNUT LANE</u>	<u>POINT WILHITE</u>	<u>ROGERS</u>	<u>TOTAL</u>
PUBLIC SAFETY:						
Current:						
Operating services	\$3,006	\$1,115	\$4,531	\$10,043	\$3,056	\$21,751
Materials and supplies	1,591	371	1,349	468	848	4,627
Other	122	919	3,258		7,565	11,864
Debt service		6,724				6,724
Capital outlay	608	634	2,371	1,912	8,301	13,826
Intergovernmental	98	464	464	464	464	1,954
	<u>98</u>	<u>464</u>	<u>464</u>	<u>464</u>	<u>464</u>	<u>1,954</u>
Total expenditures	<u>\$5,425</u>	<u>\$10,227</u>	<u>\$11,973</u>	<u>\$12,887</u>	<u>\$20,234</u>	<u>\$60,746</u>

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, Louisiana

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1999

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action
Procedure 7	1998	Budget adoption could not be traced to the minutes of the board meeting.	Yes	N/A

See accountant's compilation report.

WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Downsville, Louisiana

Corrective Action Plan
For Current Year Findings
For the Year Ended December 31, 1999

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
-----------------------------	-------------------------------	--	-----------------------------------	--

There are no current year findings.

See accountant's compilation report.

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

M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

**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, 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 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 the disbursement journal for the year. There were no disbursements exceeding \$15,000 made during the year.

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 noted information.

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH
Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1999

3. 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, 1999.

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.

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 and all amendments.

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

The 1999 original budget was adopted at the December 17, 1998 board meeting. The 1999 budget amendments were adopted at the December 17, 1999 board meeting.

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

Actual revenues exceeded budgeted revenues and actual expenditures did not exceed budgeted expenditures.

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.

**BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH**
Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1999

An examination of six randomly selected disbursements disclosed the following:

- (a) All six disbursements were adequately supported and the payment was for the proper amount and to the correct payee.
- (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 minute book were posted or advertised as required by LSA-RS 42:1-12 (the opening meetings law).

A notice and agenda for regular board meetings are posted at various locations in the district at least 24 hours prior to the meeting.

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.

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.

The district had no employees during the year ended December 31, 1999.

BOARD OF COMMISSIONERS
WARD FIVE FIRE PROTECTION DISTRICT
OF UNION PARISH

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

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.



Calhoun, Louisiana
April 26, 2000

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the *Louisiana Governmental Audit Guide*.

M. Carleen Dumas
Certified Public Accountant
369 Donaldson Rd.
Calhoun, La 71225

Mrs. Dumas,

In connection with your compilation of our financial statements of the Ward Five Fire Protection District of Union Parish 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 March 7, 2000.

PUBLIC BID LAW

1. The provisions of the public bid law, LSA-RS 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. It is true that no employee or officials has 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. 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 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 39:1301-14) 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 24:514, LSA-RS 33:463, and/or LSA-RS 39:92, 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 indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes [] No [] N/A []

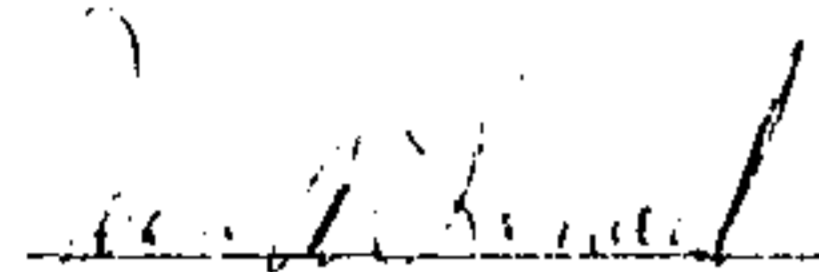
ADVANCES AND BONUSES

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 79-729.

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.



President



Date