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**FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, 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**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor or reviewed, entity and state agencies and public officials. This report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-30-99

**VERNON·R
COON**

CERTIFIED PUBLIC ACCOUNTANT

**FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, 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**

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Accountant's Compilation Report

BOARD OF COMMISSIONERS
FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana

I have compiled the general purpose financial statements, as listed in the foregoing table of contents, of the Fire Protection District No. 6 of Bienville Parish as of December 31, 1998, 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 other form of assurance on them.

West Monroe, Louisiana
June 11, 1999

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WEST MONROE,
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**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$182,078		\$182,078
Investments	77,499		77,499
Receivables - ad valorem taxes	127,783		127,783
Land, buildings and equipment		\$555,132	555,132
TOTAL ASSETS AND OTHER DEBITS	<u>\$387,360</u>	<u>\$555,132</u>	<u>\$942,492</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$6,547		\$6,547
Fund Equity:			
Investment in general fixed assets		\$555,132	555,132
Fund balances:			
Reserved for capital outlay	119,376		119,376
Unreserved - undesignated	261,437		261,437
Total Fund Equity	<u>380,813</u>	<u>555,132</u>	<u>935,945</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$387,360</u>	<u>\$555,132</u>	<u>\$942,492</u>

See accompanying notes and accountant's compilation report.

**FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1998**

REVENUES	
Ad valorem taxes	\$154,261
Intergovernmental revenues - state funds-	
fire insurance rebate	4,288
Use of money and property	11,195
Other revenues	<u>752</u>
Total revenues	<u>170,496</u>
EXPENDITURES	
Public safety:	
Current:	
Operating services	47,907
Materials and supplies	4,203
Travel and other	1,181
Capital outlay	12,511
Intergovernmental	<u>3,997</u>
Total expenditures	<u>69,799</u>
EXCESS OF REVENUES OVER EXPENDITURES	100,697
FUND BALANCE AT BEGINNING OF YEAR	<u>280,116</u>
FUND BALANCE AT END OF YEAR	<u><u>\$380,813</u></u>

See accompanying notes and accountant's compilation report.

**FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, 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, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$129,644	\$130,190	\$546
Intergovernmental revenues - state funds- fire insurance rebate	4,228	4,288	60
Use of money and property	7,537	11,195	3,658
Other revenues		752	752
Total revenues	<u>141,409</u>	<u>146,425</u>	<u>5,016</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services	35,000		35,000
Operating services	171,100	47,780	123,320
Materials and supplies	11,000	2,355	8,645
Travel and other	10,000	1,181	8,819
Capital outlay	96,500	12,511	83,989
Intergovernmental	5,887	6,810	(923)
Total expenditures	<u>329,487</u>	<u>70,637</u>	<u>258,850</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(188,078)	75,788	263,866
FUND BALANCE AT BEGINNING OF YEAR	<u>195,415</u>	<u>280,116</u>	<u>84,701</u>
FUND BALANCE AT END OF YEAR	<u>\$7,337</u>	<u>\$355,904</u>	<u>\$348,567</u>

See accompanying notes and accountant's compilation report.

**FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 6 of Bienville Parish was created by the Bienville Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492 on July 13, 1977. The district is governed by a five member board appointed by the police jury. Board members serve 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. 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 the which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's component unit financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria 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 financial benefits to or impose specific financial burdens on the police jury.

FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the fire district's governing body, the agency was determined to be a component unit of the Bienville Parish Police Jury, the financial reporting entity. The accompanying component unit financial statements present information only on the funds of the fire 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.

B. 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 fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district's current operations require the use of only a governmental fund type (General Fund). The General Fund is the general operating fund of the district and is used to account for all of its financial activities.

FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana
Notes to the Financial Statements (Continued)

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. Fixed assets are valued at actual historical costs. No depreciation has been provided on general fixed assets. Approximately 5 per cent of general fixed assets are valued at actual cost while the remaining 95 per cent are valued at estimated cost, based on the actual historical cost of like items. There is no long-term debt at December 31, 1998.

D. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

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 47:1993 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.

FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana
Notes to the Financial Statements (Continued)

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

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

Based on the above criteria, intergovernmental revenues and service charges 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

The proposed budgets, prepared on the cash basis of accounting, were prepared and adopted by the board of commissioners in December, 1997. The budget is established and controlled by the board of commissioners at the object level of expenditure. Encumbrance accounting is not utilized in the district's records. 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 amounts and all subsequent amendments. The following reconciles the excess of revenues over expenditures as shown on budgetary comparison statement C (budget basis) to the same amounts shown on statement B (GAAP basis):

Excess of revenues over expenditures (Budget basis)	\$75,788
Adjustments:	
Receivables (net)	24,071
Payables (net)	<u>838</u>
Excess of revenues over expenditures (GAAP basis)	<u><u>\$100,697</u></u>

FIRE PROTECTION DISTRICT NO. 6
 OF BIENVILLE PARISH
 Castor, Louisiana
 Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the district has cash and cash equivalents (book balances) totaling \$182,078

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, 1998, are under secured as follows:

Bank balances	<u>\$179,126</u>
Federal deposit insurance	\$151,345
Pledged securities (uncollateralized)	<u>NONE</u>
Total	<u>\$151,345</u>

G. INVESTMENTS

Under state law, the fire district may invest funds in obligations of the United States, in federally insured investments, or in time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. Investments in marketable securities with readily determinable fair values are reported at cost. their fair values on Statement A. Unrealized gains and losses are included in operations on Statement B.

	Cost	Fair Value	Unrealized Gain
United States Treasury Notes	<u>\$75,000</u>	<u>\$77,499</u>	<u>\$2,499</u>

FIRE PROTECTION DISTRICT NO. 6
 OF BIENVILLE PARISH
 Castor, Louisiana
 Notes to the Financial Statements (Continued)

**II. TOTAL COLUMN ON COMBINED
 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the fire district maintains 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, 1998.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Maintenance and operation, fixed asset acquisition	6.89	6.89	2007

The difference between authorized and levied millage is the result of reassessments of taxable property in the district as required by Article 7, Section 18 of the Louisiana Constitution of 1974.

3. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1998:

FIRE PROTECTION DISTRICT NO. 6
 OF BIENVILLE PARISH
 Castor, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Balance at January 1,</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at December 31,</u>
Land and buildings	\$100,560			\$100,560
Fire fighting equipment	<u>442,061</u>	<u>12,511</u>		<u>454,572</u>
Total	<u>\$542,621</u>	<u>\$12,511</u>	<u>NONE</u>	<u>\$555,132</u>

4. CHANGES IN RESERVED FUND BALANCE

As shown on Statement A, \$119,376 of fund balance is reserved for the purpose of purchasing and replacing fixed assets of the district. This amount represents the unexpended proceeds of the three mill ad valorem tax discussed in note 2. The following is a summary of changes in reserved fund balance in the General Fund for the year ended December 31, 1998:

Balance, January 1, 1998	\$71,383
Additions - ad valorem taxes	60,504
Deductions	<u>(12,511)</u>
Balance, December 31, 1998	<u>\$119,376</u>

Included in decreases are capital outlay expenditures.

5. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1998, nor is it aware of any unasserted claims.

6. YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999. The fire district has completed an inventory of computer systems that may be affected by the year 2000 issue and that are critical to conducting operations of the district. The district records all financial information into manual ledgers, therefore, eliminating any systems requiring 2000 remediation.

FIRE PROTECTION DISTRICT NO. 6
OF BIENVILLE PARISH
Castor, Louisiana
Notes to the Financial Statements (Continued)

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that parties with whom the district does business will be year 2000 ready.

**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.



MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

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Independent Accountant's Report On Applying Agreed-Upon Procedures

BOARD OF COMMISSIONERS
FIRE PROTECTION DISTRICT
NO. 6 OF BIENVILLE PARISH
Castor, 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 Fire Protection District No. 6 of Bienville Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 6 of Bienville Parish's compliance with certain laws and regulations during the year ended December 31, 1998 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 all disbursement journals for the year. That review did not disclosed any expenditures made during the period under examination for materials and supplies exceeding \$15,000 and no expenditures were made for public works exceeding \$100,000.

**NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Castor, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1998**

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 for all board members and employees including the noted information.

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

The agency has no paid employees.

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 were no amendments 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 in December, 1997, which indicated that the budget had been adopted by the Board of Commissioners of the Fire Protection District No. 6 of Bienville Parish by votes of all in favor and none opposed.

**NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Castor, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1998**

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) Three of the six selected disbursements lacked supporting documentation, therefore, I was unable to test the other two attributes for these checks.
- (b) The remaining three payments were coded to the correct fund and general ledger account.
- (c) Inspection of supporting documentation for the remaining three disbursements indicated no approval from any board member.

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.

**NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Castor, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1998**

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. Discussion with agency personnel also disclosed no debt proceeds.

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.

General

An examination of the accounting records disclosed that bank statements are not being reconciled correctly. My review disclosed that of the five bank and investment accounts maintained by the board, four did not agree to the general ledger balance.

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.

NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Castor, Louisiana
Independent Accountant's Report on
Applying Agreed Upon Procedures,
December 31, 1998

This report is intended solely for the use of management of the Fire Protection District No. 6 of Bienville 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.

A handwritten signature in black ink, appearing to be 'V. ...', written in a cursive style.

West Monroe, Louisiana
June 11, 1999

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation 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 Bienville Parish Fire Protection District No. 6 as of December 31, 1998 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 6, 1999.

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

Yes No N/A

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

Yes No N/A

BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 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 [X] No [] N/A []

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

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


Chairman

May 6, 1999
Date

**BIENVILLE PARISH FIRE PROTECTION
DISTRICT NO. 6**

P. O. BOX 190

CASTOR, LOUISIANA 71016

"Serving all of Ward 6, Bienville Parish, Louisiana"

Legislative Audit Advisory Council
Daniel G. Kyle, Secretary
P.O. Box 94397
Baton Rouge, La. 70804-9397

The Following is Fire District No. 6 of Bienville Parish corrective action plan for the compilation/attestation by Vernon R. Coon, CPA dated June 4, 1999.

ACCOUNTING AND REPORTING

1. In the future all invoices will be maintained to support expenditures.
2. All invoices will be signed by one of the board members indicating board approval of the payment.

GENERAL

1. Bank accounts will be reconciled to the general ledger on a monthly basis so that any differences can be located in a timely manner and corrected.

Respectfully,

 , Chairman

Fire Protection District No. 6 of Bienville Parish
June 4, 1999