

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

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

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.

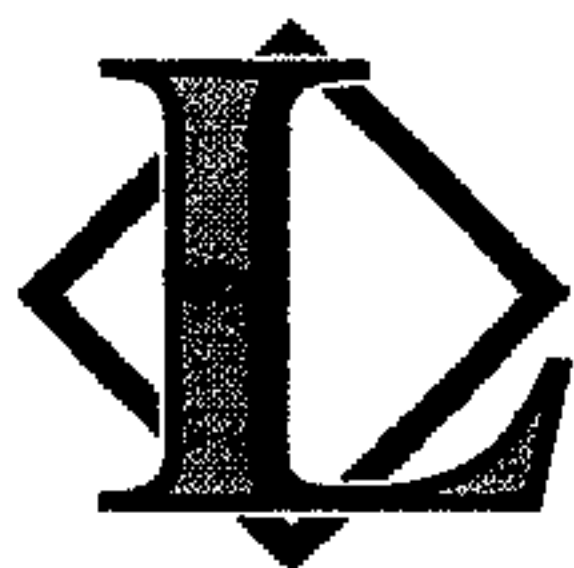
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NORTH BIENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana

General Purpose Financial Statements
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As of and for the Year Ended
December 31, 2003

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LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

Accountants' Compilation Report

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

We 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, 2003, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

Little & Associates

Monroe, Louisiana
May 24, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

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

Combined Balance Sheet
December 31, 2003

	GOVERNMENTAL FUND TYPE - GENERAL FUND	...ACCOUNT GROUPS... GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash	\$244,710			\$244,710
Receivables - Ad valorem tax	245,867			245,867
Other Accounts Receivable	44			44
Buildings and equipment		\$1,202,386		1,202,386
Amount to be provided for retirement of general long-term debt			\$127,000	127,000
TOTAL ASSETS	\$490,621	\$1,202,386	\$127,000	\$1,820,007
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$17,310			\$17,310
Payroll payables	275			275
Note payable			\$50,000	50,000
Certificates of indebtedness payable			77,000	77,000
Total Liabilities	17,585	NONE	127,000	144,585
Fund Equity:				
Investment in general fixed assets		\$1,202,386		1,202,386
Fund balance - unreserved - undesignated	473,036			473,036
Total Fund Equity	473,036	1,202,386	NONE	1,675,422
TOTAL LIABILITIES AND FUND EQUITY	\$490,621	\$1,202,386	\$127,000	\$1,820,007

See accompanying notes and accountants' compilation report.

NORTH BIENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

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

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$240,000	\$249,520	\$9,520
Federal - FEMA	153	153	
Intergovernmental revenue - state funds - fire insurance rebate	6,000	8,467	2,467
Use of money and property	2,500	3,943	1,443
Fees, Charges, and Commissions		1,408	1,408
Other Revenue		452	452
Total revenues	<u>248,653</u>	<u>263,943</u>	<u>15,290</u>
EXPENDITURES			
Current - public safety:			
Personal services	30,000	28,942	1,058
Operating services	77,700	78,181	(481)
Material and supplies	30,000	11,627	18,373
Travel and other	500	270	230
Debt service	81,175	78,675	2,500
Capital outlay	120,000	129,329	(9,329)
Intergovernmental		8,037	(8,037)
Total expenditures	<u>339,375</u>	<u>335,061</u>	<u>4,314</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(90,722)	(71,118)	19,604
OTHER FINANCING SOURCES (USES)			
Proceeds from loan	<u>50,000</u>	<u>50,000</u>	
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	NONE
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(40,722)	(21,118)	19,604
FUND BALANCE AT BEGINNING OF YEAR	<u>494,154</u>	<u>494,154</u>	NONE
FUND BALANCE AT END OF YEAR	<u>\$453,432</u>	<u>\$473,036</u>	<u>\$19,604</u>

See accompanying notes and accountants' compilation report.

NORTH BIENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

North Bienville Fire Protection District 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 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 financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting

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

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.

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 debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

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

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

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 and reporting revenues and expenditures:

Revenues

Ad valorem taxes are budgeted 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

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

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.

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.

E. BUDGET PRACTICES

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 practices. 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.

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

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, 2003, the district has cash (book balances) totaling \$244,710.

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, 2003, totals \$243,147, and are secured as follows:

Bank Balances	<u>\$243,147</u>
Federal deposit insurance	\$224,997
Pledged securities (uncollateralized)	<u>184,338</u>
Total	<u>\$409,335</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 3) under the provisions of GASB Codification C20.106; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 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.

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

H. 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, 2003.

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. Due to a decrease in taxable property valuation the district was allowed to levy 4.65 mills for 2002. The tax will expire with the 2008 tax roll.

The following are the principal taxpayers for the parish and their 2003 assessed valuation:

	2003 Assessed Valuation	Per cent of Total Assessed Valuation
Bear Creek Storage Company	\$18,473,710	13.08%
Entergy-Koch Trading, LP	13,038,810	9.23%
Conocophillips Company	6,106,280	4.32%
Gulf South Pipeline Company, LP	5,925,880	4.20%
Centerpoint Energy Gas Trans.	4,601,150	3.26%
Entergy Louisiana, Inc.	4,488,130	3.18%
El Paso Production Company	3,857,840	2.73%
Centerpoint Energy - Arkla	3,761,850	2.66%
Energen Resources	2,820,800	2.00%
Duke Energy Field Services, Inc.	2,569,830	1.82%
Total	<u>\$65,644,280</u>	<u>46.49%</u>

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

3. CHANGES IN GENERAL FIXED ASSETS

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

	Balance, January 1	Additions	Deletions	Balance, December 31
Land	\$500			\$500
Buildings	233,116	\$50,412		283,528
Truck & Trailers	551,838	69,993	(\$8,000)	613,831
Equipment	217,885			217,885
Radio equipment	80,833	8,924	(3,115)	86,642
Total	<u>\$1,084,172</u>	<u>\$129,329</u>	<u>(\$11,115)</u>	<u>\$1,202,386</u>

4. CHANGES IN GENERAL LONG-TERM DEBT

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

Long-term debt payable at January 1, 2003	<u>\$150,000</u>
Additions	50,000
Reductions	<u>(73,000)</u>
Long-term debt payable at December 31, 2003	<u>\$127,000</u>

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 \$66,000 to \$77,000 through March 1, 2004. The interest rate is 5.0 per cent.

In 2003, the Fire District borrowed \$50,000 from Gibsland Bank for construction of a building addition. Principal is due in two annual installments of \$12 and \$49,988 through February 1, 2005. The interest rate is 3.45 per cent.

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

The annual requirements to amortize all debt outstanding at December 31, 2003, including interest payments of \$5,379, are as follows:

<u>Year</u>	
2004	\$80,662
2005	<u>51,717</u>
Total	<u>\$132,379</u>

5. FIREFIGHTERS' RETIREMENT SYSTEM OF LOUISIANA

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 per cent of their final-average salary for each year of creditable service, not to exceed 100 per cent of their final-average salary. 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 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued 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 financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 94095, Baton Rouge, Louisiana 70804, or by calling (225) 925-4060.

Plan members are required by state statute to contribute 8.0 per cent of their annual covered salary and the North Bienville Fire Protection District is required to contribute an actuarially determined rate. The current rate is 18.25 per cent of annual covered payroll. 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 for the years ending December 31, 2003, 2002, and 2001, were \$2,211, \$25,826, and \$2,482, respectively, equal to the required contributions for each year.

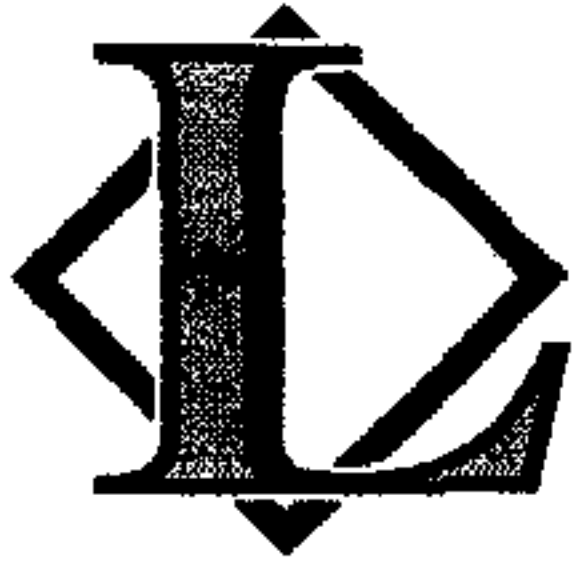
NORTH BIENVILLE
FIRE PROTECTION DISTRICT
Arcadia, Louisiana
Notes to the Financial Statements (Continued)

6. LITIGATION AND CLAIMS

During February 2004, the former Fire Chief brought a civil action complaint for damages against the North Bienville Parish Fire Protection District for wrongful termination of employment. The district intends to vigorously defend this claim. Although the outcome is unknown at the report date, the range of loss is not expected to exceed the amount which is covered by the district's liability insurance, which includes a \$5,000 deductible.

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

The following independent accountants' 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.



LITTLE & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA
CHARLES R. MARCHBANKS, JR., CPA

**Independent Accountants' Report
On Applying Agreed-Upon Procedures**

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

We have performed the procedures included in the *Louisiana Governmental 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, 2003 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, we 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/\$20,000, as applicable, 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 disclose any expenditures made for materials and supplies exceeding \$15,000/\$20,000 as applicable, or any expenditures made for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

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

NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana
Independent Accountants' Report on
Applying Agreed Upon Procedures,
December 31, 2003

Management provided us with the required list including the noted information.

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

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

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

We traced the adoption of the original budget to the minutes of a meeting held on November 19, 2002, 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. We also traced the adoption of amendment to the 2003 budget to the minutes of the meeting held on December 16, 2003.

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.

We 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.

NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana
Independent Accountants' Report on
Applying Agreed Upon Procedures,
December 31, 2003

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).

We 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.

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.

We inspected copies of all deposit slips for the period under examination and noted one deposit which appeared to be proceeds of bank loans, bonds, or like indebtedness. It was a deposit for the loan proceeds the fire district received for the construction of a building addition.

NORTH BIENVILLE PARISH
FIRE PROTECTION DISTRICT
Arcadia, Louisiana
Independent Accountants' Report on
Applying Agreed Upon Procedures,
December 31, 2003

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

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the North Bienville 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Little & Associates

Monroe, Louisiana
May 24, 2004

Louisiana Attestation Questionnaire

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

Little & Associates, CPAs
805 North 31st Street
P.O. Box 4058
Monroe, LA 71211

Little & Associates,

In connection with your compilation of our financial statements of the North Bienville Fire Protection District as of December 31, 2003 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 24, 2004.

PUBLIC BID LAW

1. It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No N/A

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. It is true that 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. 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 that 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 39:34.

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. It is true 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 39:1410.60-1410.65..

Yes No N/A

ADVANCES AND BONUSES

10. It is true 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 noncompliance which may occur subsequent to the issuance of your report.

Edmund A. Matz 6-24-04 ✓
Date