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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, 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.

Release Date 6-23-04

**MARY JO FINLEY, CPA, INC.**  
**A PROFESSIONAL CORPORATION**

**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, 2003**

**C O N T E N T S**

	<b><u>Statement</u></b>	<b><u>Page No.</u></b>
<b>Accountant's Compilation Report</b>		2
<b>General Purpose Financial Statements:</b>		
<b>Combined Balance Sheet -         All Fund Types and Account Groups</b>	A	4
<b>Governmental Fund Type - General Fund:</b>		
<b>Statement of Revenues, Expenditures,         and Changes in Fund Balance</b>	B	5
<b>Statement of Revenues, Expenditures,         and Changes in Fund Balances -         Budget (Cash Basis) and Actual</b>	C	6
<b>Notes to the Financial Statements</b>		7
<b>Accountant's Report on Applying Agreed-Upon Procedures</b>		16
<b>Louisiana Attestation Questionnaire</b>		21

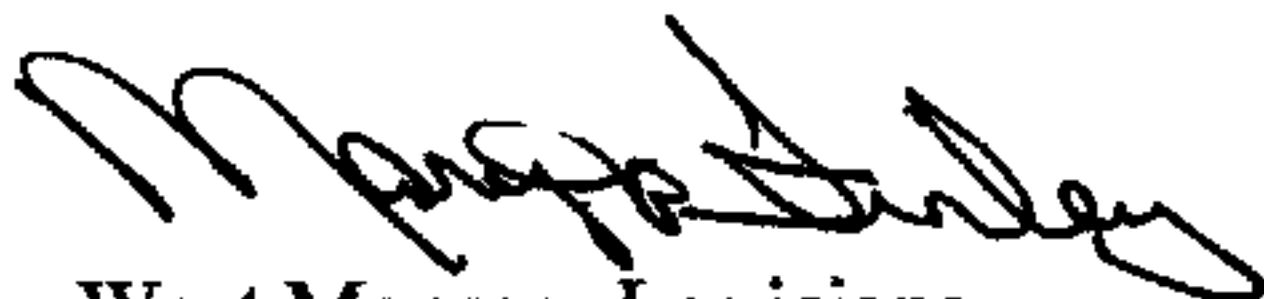
**Mary Jo Finley, CPA**  
A Professional Corporation  
129 Chambola Drive  
Columbia, LA 71418  
Phone (318) 649-5089

**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, 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. 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 1, 2004

**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, 2003

	...ACCOUNT GROUPS...		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	
<b>ASSETS</b>			
Cash and cash equivalents	\$72,370		\$72,370
Receivables	129,846		129,846
Land, buildings, and equipment		\$1,138,417	1,138,417
Amount to be provided for retirement of general long-term debt			122,895
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$202,216</u>	<u>\$1,138,417</u>	<u>\$1,463,528</u>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable	\$8,057		\$8,057
Lease payable			122,895
Fund Equity:			
Investment in general fixed assets		\$1,138,417	1,138,417
Fund Balance - unreserved - undesignated	194,159		194,159
Total Fund Equity	<u>194,159</u>	<u>1,138,417</u>	<u>1,455,471</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$202,216</u>	<u>\$1,138,417</u>	<u>\$1,463,528</u>

See accompanying notes and accountants' 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  
For the Year Ended December 31, 2003**

<b>REVENUES</b>	
Ad valorem taxes	\$131,470
Federal grant	56,558
Intergovernmental revenues:	
Fire insurance rebate	5,629
Other	500
Use of money and property	718
Total revenues	<u>194,875</u>
<b>EXPENDITURES</b>	
Public safety:	
Current:	
Personal services	15,716
Operating services	74,838
Materials and supplies	5,885
Travel and other	3,109
Capital outlay	211,313
Intergovernmental	4,167
Total expenditures	<u>315,028</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(120,153)
<b>OTHER FINANCING SOURCES</b>	
Sale of assets	6,105
Proceeds from capital lease	122,895
Total other financing sources	<u>129,000</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCE OVER EXPENDITURES</b>	8,847
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>185,312</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$194,159</u>

See accompanying notes and accountants' 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, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Ad valorem taxes	\$126,000	\$135,837	\$9,837
Federal grant	53,770	53,770	
Intergovernmental revenues:			
Fire insurance rebate	5,000	5,629	629
Other		500	500
Use of money and property	800	718	(82)
Total revenues	<u>185,570</u>	<u>196,454</u>	<u>10,884</u>
<b>EXPENDITURES</b>			
Public safety:			
Current:			
Personal services	18,080	14,684	3,396
Operating services	102,400	74,866	27,534
Materials and supplies	7,000	6,180	820
Travel and other	5,000	3,350	1,650
Capital outlay	96,675	82,918	13,757
Intergovernmental	4,500	4,154	346
Total expenditures	<u>233,655</u>	<u>186,152</u>	<u>47,503</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(48,085)	10,302	58,387
<b>OTHER FINANCING SOURCE</b>			
Sale of assets		605	605
<b>EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCE OVER EXPENDITURES</b>	(48,085)	10,907	58,992
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>72,000</u>	<u>61,464</u>	<u>(10,536)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$23,915</u>	<u>\$72,371</u>	<u>\$48,456</u>

See accompanying notes and accountants' 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, 2003**

**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, two members appointed by the police jury, one member appointed by the Town of Castor, one member appointed by the Town of Bienville, and one appointed by board members. 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 two of 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 97 per cent of general fixed assets are valued at actual cost while the remaining 3 per cent are valued at estimated cost, based on the actual historical cost of like items.

Long-term debt, such as lease purchase payables, are recognized as a liability of a governmental fund only when due. The remaining portion of such obligations 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 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 2002. 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 (Deficiency) of revenues and other sources over expenditures (Budget basis)	\$10,907
Adjustments:	
Receivables (net)	(1,579)
Payables (net)	<u>(481)</u>
Excess (Deficiency) of revenues over expenditures (GAAP basis)	<u><u>\$8,847</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, 2003, the district has cash and cash equivalents (book balances) totaling \$72,370.

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. Cash (bank balances) at December 31, 2003, total \$73,515 and are fully secured by federal deposit insurance.

**G. 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.

**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.

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

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 6.89 mills on property within the boundaries of the district for maintenance and operation of the district, and fixed asset acquisition. The district levied 8.10 mills for 2003. The difference between authorized and levied millage is the result of reassessments of taxable property within the parish as required by Article 7, Section 18 of the Louisiana Constitution of 1974. The tax will expire with the 2007 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	\$18,328,330	14.00%
Entergy-Koch Trading, LP	13,038,810	9.96%
Gulf South Pipeline Company LP	5,925,880	4.53%
Phillips Petroleum Company	5,908,990	4.51%
Centerpoint Energy Gas Trans.	4,601,150	3.51%
Entergy Louisiana, Inc.	4,488,130	3.43%
Centerpoint Energy - Arkla	3,761,850	2.87%
El Paso Production Company	3,021,890	2.31%
Duke Energy Field Services, Inc.	2,629,350	2.01%
Energen Resources	2,219,890	1.70%
Total	<u>\$63,924,270</u>	<u>48.82%</u>

3. CHANGES IN GENERAL FIXED ASSETS

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

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Land and buildings	\$147,786			\$147,786
Trucks and equipment	342,594	\$144,475	(\$77,000)	410,069
Communication equipment	12,923	8,129		21,052
Fire fighting equipment	500,801	58,709		559,510
Total	<u>\$1,004,104</u>	<u>\$211,313</u>	<u>(\$77,000)</u>	<u>\$1,138,417</u>

See accountants' compilation report.

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

**4. PENSION SYSTEM**

The district has one full-time employee who participates in the social security system. The employee contributes 7.65% of his total salary to social security (FICA and Medicare) which is matched by employer contributions. For the year ended December 31, 2003, employer contributions were \$1,117. Total salaries paid for 2003 were \$14,600. The district does not guarantee the benefits granted by the Social Security System.

**5. CHANGES IN GENERAL LONG-TERM DEBT**

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

Note payable at January 1, 2003	NONE
Additions	122,895
Reductions	<u>NONE</u>
Note payable at December 31, 2003	<u>\$122,895</u>

On July 15, 2003, the fire district entered into a capital lease for a fire truck. The lease had an original recorded amount of \$122,895.

The annual requirements to amortize all general long-term debt outstanding at December 31, 2003, are as follows:

<u>Year</u>	
2004	\$27,034
2005	27,034
2006	27,034
2007	27,034
2008	<u>27,034</u>
Total	135,170
Less amount representing interest	(12,275)
Present value of net minimum lease payments	<u>\$122,895</u>

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

**5. LITIGATION AND CLAIMS**

The district is not involved in any litigation at December 31, 2003, nor is it aware of any unasserted claims.

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

The following independent Accountant's report on applying agreed upon procedures is 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.



**Mary Jo Finley, CPA**

A Professional Corporation  
129 Chambola Drive  
Columbia, LA 71418  
Phone (318) 649-5089

**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, 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, 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 disclosed one expenditure during the period under examination for materials and supplies exceeding \$15,000. I examined bid documentation and determined that the district complied with the public bid law. No expenditures were disclosed for public works exceeding \$100,000.

**FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Castor, Louisiana  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 2003**

**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.

Management provided me with the required list.

4. Determine whether any of the employees included in the listing obtained from management in procedure number 3 above were also included in the listing obtained from management in procedure number 2 above as immediate family members.

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

**Budgeting**

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

Management provided me with a copy of the original and amended budget.

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

I traced the adoption of the original budget to the minutes of a meeting held on December 12, 2002, and the budget amendments to the minutes of meetings held on May 30, 2003, August 11, 2003, and December 11, 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.

**FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Castor, Louisiana  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 2003**

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by 5% or more, and actual expenditures did not exceed budgeted amounts by 5%. Final amended budget expenditures did not exceed estimated funds available.

**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) The six payments were coded to the correct fund and general ledger account.
- (c) Inspection of supporting documentation for the six disbursements indicated all of the disbursements had approval from a board member on the actual invoices.

**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.

**FIRE PROTECTION DISTRICT NO. 6  
OF BIENVILLE PARISH  
Castor, Louisiana  
Independent Accountant's Report on  
Applying Agreed Upon Procedures,  
December 31, 2003**

**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 all deposits 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.

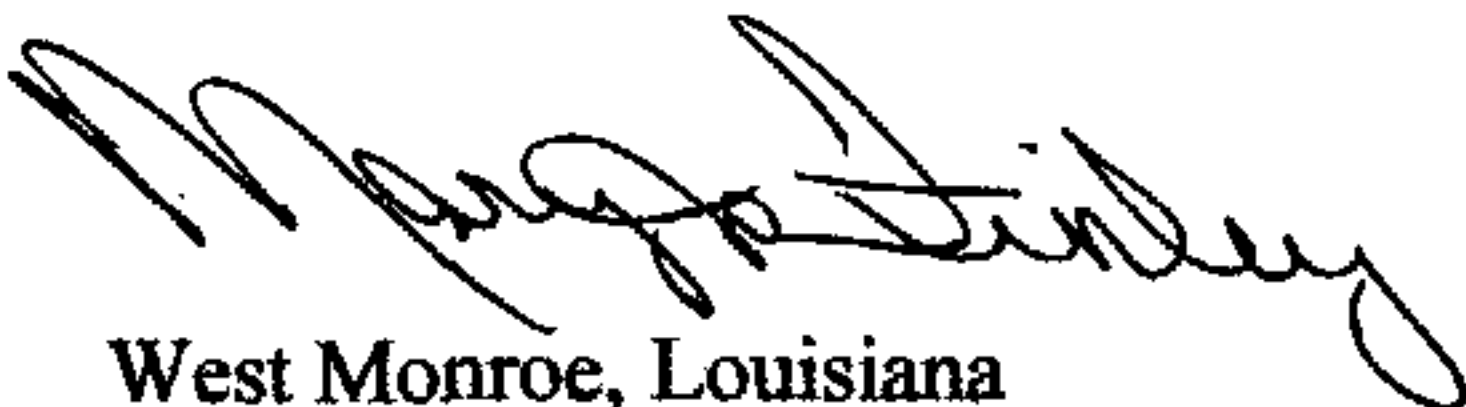
**Advances and Bonuses**

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 expenditure records for the year and noted no instances which would indicate payments for bonuses, advances, or gifts.

I am 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 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. Although the intended use of these reports may be limited, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
June 1, 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.

Mary Jo Finley CPA, Inc  
116 Professional Drive  
West Monroe, LA 71291

In connection with your compilation of our financial statements of the Bienville Parish Fire Protection District No. 6 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 June 1, 2004.

#### **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  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.

  
Board Member

June 1, 2004  
Date