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BIENVILLE PARISH WARD 4 & 5 FIRE  
PROTECTION DISTRICT  
Ringgold, Louisiana

Annual Financial Statements

DECEMBER 31, 2005

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 8-2-06

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT

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# JAMIESON, WISE & MARTIN

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## MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' REPORT

To the management of the Bienville Parish  
Ward 4 & 5 Fire Protection District  
Ringgold, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Bienville Parish Ward 4 & 5 Fire Protection District, a component unit of the Bienville Parish Police Jury, as of and for the year ended December 31, 2005, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Bienville Parish Ward 4 & 5 Fire Protection District.

A review consists principally of inquiries of Bienville Parish Ward 4 & 5 Fire Protection District personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information on page 18 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplemental schedules on pages 26 through 29, are not a required part of the basic financial statements and are presented for purposes of additional analysis. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

The Bienville Parish Ward 4 & 5 Fire Protection District has not presented management's discussion and analysis that the Government Accounting Standards Board has determined is necessary to supplement, although not required to part of, the basic financial statements.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 22, 2006 on the results of our agreed-upon procedures.

*Jamieson, Wise & Martin*

Minden, LA  
June 22, 2006

**BASIC FINANCIAL STATEMENTS**

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
RINGGOLD, LOUISIANA

Statement of Net Assets  
December 31, 2005

		<u>Governmental Fund Type</u>
		<u>General Fund</u>
<b>ASSETS</b>		
Cash	\$	204,504
Receivables		365,197
Prepaid assets		2,225
Capital assets (net)		<u>944,608</u>
Total assets		<u>\$ 1,516,534</u>
<b>LIABILITIES</b>		
Liabilities:		
Accounts, salaries, and other payables	\$	10,089
Administrative fees payable		<u>12,380</u>
Total liabilities		<u>\$ 22,469</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$	944,608
Unrestricted		<u>549,457</u>
Total net assets		<u>\$ 1,494,065</u>

See accountants' report and accompanying notes.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
RINGGOLD, LOUISIANA

Statement of Activities  
For the year ended December 31, 2005

	Net <u>(Expenses)</u>
<b>Governmental activities:</b>	
Public safety - fire protection	<u>\$ (295,706)</u>
<b>General revenues:</b>	
Ad valorem taxes	372,919
Intergovernmental	12,654
Interest	2,360
Miscellaneous	<u>16,821</u>
Total general revenues	<u>404,754</u>
Change in net assets	109,048
Net assets - beginning	<u>1,385,017</u>
Net assets - ending	<u>\$ 1,494,065</u>

See accountants' report and accompanying notes.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
RINGGOLD, LOUISIANA

Balance Sheet - Governmental Fund  
December 31, 2005

	General Fund
<b>ASSETS</b>	
Cash	\$ 204,504
Receivables	<u>365,197</u>
Total assets	<u>\$ 569,701</u>
<b>LIABILITIES AND FUND EQUITY</b>	
Liabilities:	
Accounts payable	\$ 10,089
Administrative fees payable	12,380
Deferred revenues	<u>2,225</u>
Total liabilities	<u>24,694</u>
Fund equity:	
Fund balances -	
Unreserved - undesignated	<u>545,007</u>
Total fund equity	<u>545,007</u>
 Total liabilities and fund equity	 <u>\$ 569,701</u>

See accountants' report and accompanying notes.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
RINGGOLD, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Assets

December 31, 2005

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 545,007
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund	944,608
Deferred revenues are not financial resources and, therefore, are not reported in the governmental fund	2,225
Prepaid assets are not financial resources and, therefore, are not reported in the governmental fund	<u>2,225</u>
Net Assets of Governmental Activities (Statement A)	<u>\$ 1,494,065</u>

See accountants' report and accompanying notes.



**BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
RINGGOLD, LOUISIANA**

Governmental Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the year ended December 31, 2005

	<u>General Fund</u>
<b>REVENUES</b>	
Ad valorem taxes	\$ 372,816
Interest	2,360
Intergovernmental revenues -	
Bienville Parish Police Jury	12,654
Miscellaneous	<u>16,821</u>
Total revenues	<u>404,651</u>
 <b>EXPENDITURES</b>	
Current - public safety:	
Salaries & related expenses	58,895
Repairs & maintenance	33,896
Insurance	21,398
Office rent & expenses	4,718
Supplies	22,394
Telephone & utilities	26,792
Training & uniforms	2,736
Legal & accounting	2,100
Administrative fees	14,251
Miscellaneous	2,797
Capital outlay	<u>182,221</u>
Total expenditures	<u>372,198</u>
 Excess (deficiency) of revenues over expenditures	 32,453
 Fund balances at beginning of year	 <u>512,554</u>
 Fund balances at end of year	 <u>\$ 545,007</u>

See accountants' report and accompanying notes.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
RINGGOLD, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund to the  
Statement of Activities

For the Year Ended December 31, 2005

Amounts reported for governmental activities in the Statement of Activities are  
different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 32,453
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	74,722
Some revenues reported in the statement of activities are not available as current financial resources and, therefore, are not reported as revenues in governmental fund.	104
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental fund.	<u>1,769</u>
Change in Net Assets of Governmental Activities (Statement B)	<u>\$ 109,048</u>

See accountants' report and accompanying notes.

**BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT**  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 2005

**INTRODUCTION**

The Bienville Parish Police Jury created the Bienville Parish Ward 4 & 5 Fire Protection District on May 11, 1988. The District includes all of Wards 4 and 5 of Bienville Parish. The Jamestown Area Fire Protection District, which was created by the Bienville Parish Police Jury on September 11, 1985, was abolished upon creation of the Bienville Parish Ward 4 & 5 Fire Protection District and its assets and liabilities were transferred to the new District. The District is governed by a five-member board, of which two members are appointed by the Police Jury, one each by the Village of Jamestown and the Town of Ringgold, respectively, and one by the other four members of the board. 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.

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units should be included within the reporting entity. Under the provisions of this statement, the District is considered a component unit of the Bienville Parish Police Jury. The police jury is financially accountable for the District because it appoints a voting majority of the board and has the ability to impose its will on them.

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 that financial reporting entity.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Bienville Parish Ward 4 & 5 Fire Protection District (District). For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 2005

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. This is the first year the District has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34. This new standard provides for significant changes in terminology, recognition of contributions in the Statement of Revenues, Expenses and Changes in Net Assets, inclusion of a management discussion and analysis as supplementary information and other changes.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is

**BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT**  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 2005

incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected to be paid out of revenues recognized during the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

The District reports the following major governmental fund:

The General Fund is the District's primary operating fund. It accounts for all financial resources, of the general government, except those required to be accounted for in another fund.

**C. CASH AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, and money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 2005

**D. CAPITAL ASSETS**

Capital assets, which include property, plant and equipment, are reported in the governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	40 years
Machinery and equipment	10 years
Vehicles	5-15 years

**E. COMPENSATED ABSENCES**

The District has three employees, two full-time and one part-time. Unpaid vacation and sick leave are not accrued in governmental funds. Employees are able to earn up to 10 days of sick leave per year; however, they are not allowed to carry over more than 25 days of accumulated sick leave. No vacation time may be carried over after year-end. Sick leave carryover as of December 31, 2005 was deemed immaterial.

**F. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT**  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 2005

**2. BUDGETS**

The district uses the following budget practices:

1. The District clerk prepares a proposed budget and submits it to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection (if required). At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board of Commissioners prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures which results from revenues exceeding amounts estimated require the approval of the board of commissioners. The budget has been amended one time, and the amendment is reflected in the budgetary comparisons.
6. Budgetary appropriations lapse at the end of the fiscal year.
7. The budget for the general fund was not adopted on a basis consistent with generally accepted accounting principles (GAAP).

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
 Ringgold, Louisiana  
 Notes to Financial Statements  
 As of and for the year ended December 31, 2005

**2. BUDGETS (cont')**

The revenues and expenditures shown on page 7 are reconciled with the amounts reflected on the budget comparison on page 18 as follows:

	<u>General Fund</u>
Excess of revenues over expenditures, GAAP basis	\$ 32,453
To adjust for receivables	(64,712)
To adjust for payables	<u>7,970</u>
 Excess of revenues over expenditures, Budget – CASH basis	 \$ <u>(24,289)</u>

**3. CASH AND CASH EQUIVALENTS**

At December 31, 2005 the District has book balances totaling \$204,504 as follows:

Demand deposits	\$ 159
Interest-bearing deposits	<u>204,345</u>
Total	\$ <u>204,504</u>

These deposits are stated at cost, which approximates market. Under state law, these bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times at least equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2005, the district has \$207,238 in collected bank balances. The deposits are secured from risk by \$102,894 of federal deposit insurance and \$490,938 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, 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 district that the fiscal agent has failed to pay deposited funds upon demand.



BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
 Ringgold, Louisiana  
 Notes to Financial Statements  
 As of and for the year ended December 31, 2005

**4. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2005:

	2005 Levied <u>Millage</u>
District taxes:	
General maintenance	3.39
Operations and maintenance	5.00
 Taxable property valuation	 <u>\$47,788,950</u>

**5. RECEIVABLES**

The following is a summary of receivables at December 31, 2005:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ <u>364,942</u>
Due from other	\$ <u>255</u>

**6. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of \$10,089 at December 31, 2005 are as follows:

Accounts	\$ 7,195
Payroll w/h	<u>2,894</u>
Total	<u>\$10,089</u>

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
Ringgold, Louisiana  
Notes to Financial Statements  
As of and for the year ended December 31, 2005

**7. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2005, for the District is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 16,650	-	-	16,650
Total capital assets, not being depreciated				
Capital assets being depreciated				
Buildings	533,931	-	-	533,931
Machinery & equipment	89,763	12,626	-	102,389
Vehicles	<u>944,630</u>	<u>138,400</u>	-	<u>1,083,030</u>
Total capital assets being depreciated	1,568,324	151,026	-	1,719,350
Less accumulated depreciation for:				
Buildings	149,167	13,348	-	162,515
Machinery & equipment	58,097	7,493	-	65,590
Vehicles	<u>507,824</u>	<u>55,463</u>	-	<u>563,287</u>
Total accumulated depreciation	<u>715,088</u>	<u>76,304</u>	-	<u>791,392</u>
Total capital assets being depreciated, net	<u>\$ 853,236</u>	<u>74,722</u>	-	<u>927,958</u>

**8. PENSION PLAN**

The District's employees participate in the federal social security program. The District is required to remit to the Social Security Administration an amount equal to the employees' contributions.

**REQUIRED SUPPLEMENTAL INFORMATION**

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
RINGGOLD, 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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Ad valorem taxes	\$ 306,156	306,156	308,103	1,947
Interest	1,500	1,500	2,360	860
Intergovernmental -				
Bienville Parish Police Jury	12,000	12,000	12,654	654
La Dept. of Agriculture & Forestry	1,120	1,120	-	(1,120)
Other revenues	100	14,127	16,821	2,694
Total revenues	<u>320,876</u>	<u>334,903</u>	<u>339,938</u>	<u>5,035</u>
<b>EXPENDITURES</b>				
Current - public safety:				
Salaries & related expenses	52,000	52,000	57,994	(5,994)
Repairs & maintenance	32,500	32,500	32,769	(269)
Insurance	19,000	19,000	21,373	(2,373)
Office rent & expenses	6,400	6,400	4,412	1,988
Supplies	17,000	17,000	21,472	(4,472)
Telephone & utilities	25,000	25,000	25,675	(675)
Training & uniforms	3,500	3,500	2,965	535
Legal & accounting	2,000	2,000	2,100	(100)
Administrative expenses	12,000	12,000	10,870	1,130
Miscellaneous	1,700	1,700	2,990	(1,290)
Capital outlay	58,000	213,257	181,607	31,650
Total expenditures	<u>229,100</u>	<u>384,357</u>	<u>364,227</u>	<u>20,130</u>
Excess (deficiency) of revenues over expenditures	91,776	(49,454)	(24,289)	25,165
Fund balance at beginning of year	<u>227,050</u>	<u>227,050</u>	<u>227,050</u>	<u>-</u>
Fund balance at end of year	<u>\$ 318,826</u>	<u>177,596</u>	<u>202,761</u>	<u>25,165</u>

See accountants' report and accompanying notes.

**OTHER REPORTS**

# JAMIESON, WISE & MARTIN

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the management of the Bienville Parish  
Ward 4 & 5 Fire Protection District

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Bienville Parish Ward 4 & 5 Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2005 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 and applicable standards of *Government Auditing Standards*. The sufficiency of these 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 material and supplies exceeding \$20,000, 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).

One expenditure was made during the year for equipment exceeding \$20,000. We examined documentation which indicated that this expenditure had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251. However, the District could not provide us with a copy of the bid documents received from two of the three companies that bid. We obtained the amounts of those two bids from the minutes of the District's monthly meetings.

### *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 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 those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

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

Management provided us with a copy of the original budget with amendments noted. There was one amendment made during the year ended December 31, 2005.

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

We traced the adoption of the original budget to the minutes of a meeting held on December 13, 2004. We traced the amendment to the budget to the minutes of the meetings held on December 12, 2005, which indicated that the amendments were appropriately adopted.

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 more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Revenues and expenditures for the year did not exceed budgeted amounts by more than 5% using the final budget that management asserted was the final budget. However, during our procedures we were provided three different "FINAL" budgets, and were unable to verify other than through management's assertion which version was the board approved final budget.

#### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;  
and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the Board of Commissioners.

### *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 through 42:12 (the open meetings law).

The Bienville Parish Ward 4 & 5 Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than a file containing copies of the notices and agendas.

### *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 bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

We inspected payroll records and minutes for the year and noted several instances, which would indicate payments to employees, which would constitute advances. We noted paychecks were given to employees before the respective pay period had ended. However, this was a prior year finding and subsequent to the filing of the prior report, this practice was ceased.

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 Bienville Parish Ward 4 & 5 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.

*Jameson, Wise & Martin*

Minden, Louisiana  
June 22, 2006



**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

\_\_\_\_\_ (Date Transmitted)

JAMIESON, WISE & MARTIN  
PO BOX 897  
Minden LA 71058

(Auditors)

In connection with your review of our financial statements as of [date] 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 the information available to us as of (date of completion/representations).

**Public Bid Law**

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 [ ]

**Code of Ethics for Public Officials and Public Employees**

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 that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No [ ]

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 [ ]

**Budgeting**

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 [ ]

**Accounting and Reporting**

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 [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes  ] No [ ]

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

Yes  ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  ] No [ ]

**Debt**

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 [ ]


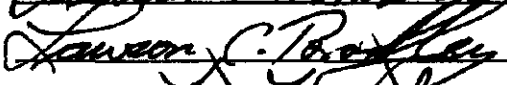
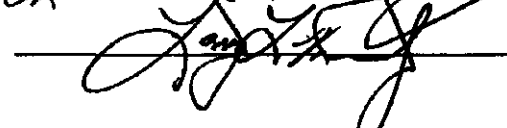
**Advances and Bonuses**

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 [ ]

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.

 Secretary 02-20-06 Date  
 Treasurer 02-20-06 Date  
 President 22006 Date

**OTHER SUPPLEMENTAL SCHEDULES**

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
Ringgold, Louisiana

Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2005

The following served on the Board of Commissioners without compensation:

Larry Kennedy	Chairman
Lawson C. Bradley	Sec.-Treasurer
James Wiggins	Member
James Pietsch	Member
William Conly	Member

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
Ringgold, Louisiana

Summary Schedule of Prior Year Findings  
As of and for the year ended December 31, 2005

**Section I - Agreed Upon Procedures**

**2004-1 Code of Ethics for Public Officials and Public Employees**

*Description of Finding:* During the year, the district paid the husband of the district's bookkeeper approximately \$1,625 for lawn maintenance services. It appears the services began in May of 2004.

*Status:* Resolved. The District has made attempts to ensure it has discontinued transactions which would be in noncompliance with the Code of Ethics.

**2004-2 Budgeting**

*Description of Finding:* The actual revenues of the general fund were \$289,154, while the budgeted revenues were \$309,046. Actual revenues were \$19,892 under budgeted revenues for 2004, resulting in a 6.4% unfavorable variance.

*Status:* Resolved. However, the District provided three versions of the final budget. The budget included in the report was asserted by management to be the final budget. We were unable to verify which version was the approved final budget.

**2004-3 Advances and Bonuses**

*Description of Finding:* We tested payroll checks issued during 2004, and noted that some payroll checks were being given to employees 1 to 2 days before the payroll period ended. In some instances, checks were noted as being deposited 3 to 4 days before the payroll period ended.

*Status:* Resolved. The District discontinued this practice effective July, 2005 upon notice of the 2004 finding.

**Section II - Other findings**

**2004-4 Payroll procedures**

*Description of findings:* We noted several items of concern in the procedures for payroll records during the year.

*Status:* Partially resolved. We recommend that the payroll transactions be reviewed for errors, and that controls be setup to ensure that payroll reports and deposits are made on a timely basis.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
Ringgold, Louisiana

Summary Schedule of Prior Year Findings  
As of and for the year ended December 31, 2005

**2004-5 Requirements of LSA RS 43:171**

**Description of finding:** LSA RS 43:171 – The District must publish the proceedings of their meetings. Per LSA RS 43:171 A (1) requires levee, drainage, road, subroad, navigation, and sewerage districts or other political subdivisions of the state and parishes, shall have the proceedings of their board and such financial statements required by and furnished to the legislative auditor published in the newspaper. We recommend that steps be taken to ensure that all proceedings of meetings and also financial statements are published as required by LSA RS 43:171.

**Status:** Resolved. The District is aware of their requirement to publish their meetings and has made efforts to comply with this requirement.

BIENVILLE PARISH WARD 4 & 5 FIRE PROTECTION DISTRICT  
Ringgold, Louisiana

Corrective Action Plan for Current Year Findings  
As of and for the year ended December 31, 2005

**Section I - Agreed Upon Procedures**

**2005-1 Public Bid Law**

**Description of Finding:** The District was unable to provide supporting documentation for two of three bids received for the purchase of equipment whose cost was in excess of \$20,000.

**Corrective Action Planned:** These bides were misplaced during the transition from the previous Chief to the present Chief. When this was discovered a place was set aside to store all bids received by the district in excess of \$20,000.

**Section II – Other findings**

**2005-2 Budgeting**

**Description of Finding:** The District provided several versions of the “Final” budget for the year ended 2005. We recommend that the totals for revenues and expenditures for the final approved budget be included in the minutes in order to corroborate the final approved budget for the year.

**Corrective Action Planned:** From this point forward, totals for revenues and expenditures for the final approved budget will be included in the minutes to corroborate the final approved budget.

**2005-3 Payroll procedures**

**Description of findings:** We recommend that the payroll transactions be reviewed for errors, and that controls be setup to ensure that payroll reports and deposits are made on a timely basis. During our procedures, we noted that the District incurred penalties and interest for late filings of several different payroll reports as well as late deposits of payroll taxes during 2005. Withholdings for taxes appear to be incorrectly documented in the handwritten payroll journal. Care must be taken to ensure that checks are properly calculated for tax withholdings to allow for proper payment of taxes to the taxing agencies.

**Corrective Action Planned:** The District has planned to implement the Quickbooks accounting program to hopefully end human error. It should be in place and fully operational by January 2007.