

REPORT

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Component Unit Financial Statements
As of and for the Year
Ended December 31, 2000
with Supplemental Information Schedules

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 2000
With Supplemental Information Schedule

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2000

Office of the Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Fire Protections District # 4 as of and for the fiscal year ended December 31, 2000. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely



Walton Seal
President

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 4
PINE, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS

AFFIDAVIT

Personally came and appeared before the undersigned authority, Walt Seal, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Washington Parish Fire Protection District # 4 as of December 31, 2000, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

Walter Seal

Signature

Sworn to and subscribed before me, this 11th day of June, 2001.

Louise A. Barber

NOTARY PUBLIC

Officer _____

Address _____

Telephone _____

Durden and Alonzo

CERTIFIED PUBLIC ACCOUNTANTS

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438
(504) 839-4413
FAX (504) 839-4402

William R. Durden

Donna W. Alonzo

Board of Commissioners
Washington Parish Fire
Protection District # 4
Pine, Louisiana

We have compiled the accompanying financial statements and supplemental information of the Washington Parish Fire Protection District # 4, a component unit of the Washington Parish Government, as of and for the year ended December 31, 2000, in accordance with 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 supplemental information, and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated June 8, 2001, on the results of our agreed-upon procedures.

Durden and Alonzo, CPAs

Durden and Alonzo
Certified Public Accountants

Franklinton, Louisiana
June 6, 2001

FINANCIAL STATEMENTS

STATEMENT A

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

All Fund Types and Account Groups

Balance Sheet
December 31, 2000

	<u>Governmental Funds</u>		<u>Account Groups</u>		<u>Total</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	<u>Memorandum Only</u>
ASSETS AND OTHER DEBITS					
ASSETS:					
Cash and cash equivalents	\$ 32,364	\$ -	\$ -	\$ -	\$ 32,364
Receivables	30,660	-	-	-	30,660
Prepaid expenses	1,494	-	-	-	1,494
Land, buildings & equipment	-	-	227,081	-	227,081
OTHER DEBITS:					
Amount to be provided for retirement of long-term obligations	-	-	-	48,332	48,332
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 64,518</u>	<u>\$ -</u>	<u>\$ 227,081</u>	<u>\$ 48,332</u>	<u>\$ 339,931</u>
LIABILITIES, EQUITY, AND OTHER CREDITS					
LIABILITIES:					
Note payable - Citizens Savings Bank	\$ -	\$ -	\$ -	\$ 48,332	\$ 48,332
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,332</u>	<u>48,332</u>
EQUITY AND OTHER CREDITS:					
Investment in general fixed assets	-	-	227,081	-	227,081
Fund balance - unreserved	53,592	-	-	-	53,592
Fund balance - reserved	10,926	-	-	-	10,926
Total Equity and Other Credits	<u>64,518</u>	<u>-</u>	<u>227,081</u>	<u>-</u>	<u>291,599</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$ 64,518</u>	<u>\$ -</u>	<u>\$ 227,081</u>	<u>\$ 48,332</u>	<u>\$ 339,931</u>

See accountant's report and accompanying notes to the financial statements.

STATEMENT B

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Year Ended December 31, 2000

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
REVENUES:			
Ad valorem taxes	\$ 27,330	\$ -	\$ 27,330
State revenue sharing	20,174	-	20,174
Other revenues:			
Interest earned	663	-	663
Other	480	-	480
Total Revenues	<u>48,647</u>	<u>-</u>	<u>48,647</u>
EXPENDITURES:			
Insurance	6,841	-	6,841
Repairs and maintenance	3,990	-	3,990
Capital Outlay	30,757	-	30,757
Utilities	589	-	589
Supplies	1,050	-	1,050
Fuel, gas, and oil	1,479	-	1,479
Debt service:			
Principal retirement	-	6,137	6,137
Interest	-	4,789	4,789
Other	623	-	623
Total expenditures	<u>45,329</u>	<u>10,926</u>	<u>56,255</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,318	(10,926)	(7,608)
Capital outlay funding from Washington Parish Infrastructure and Park Fund	20,000	-	20,000
Fund transfers	<u>(10,926)</u>	<u>10,926</u>	<u>-</u>
EXCESS OF REVENUES AND FUND TRANSFERS	12,392	-	12,392
FUND BALANCE, JANUARY 1, 2000	<u>52,126</u>	<u>-</u>	<u>52,126</u>
FUND BALANCE, DECEMBER 31, 2000	<u><u>\$ 64,518</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 64,518</u></u>

See accountant's report and accompanying notes to the financial statements.

STATEMENT C

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balance -
Budget and Actual - General Fund
For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES:			
Ad valorem taxes	\$ 27,500	\$ 27,330	\$ (170)
State revenue sharing	20,250	20,174	(76)
Other revenues:			
Interest earned	675	663	(12)
Other	480	480	-
Total Revenues	<u>48,905</u>	<u>48,647</u>	<u>(258)</u>
EXPENDITURES:			
Insurance	7,000	6,841	159
Repairs and maintenance	4,000	3,990	10
Capital Outlay	31,000	30,757	243
Utilities	600	589	11
Supplies	900	1,050	(150)
Fuel, gas, and oil	1,250	1,479	(229)
Other	700	623	77
Total expenditures	<u>45,450</u>	<u>45,329</u>	<u>121</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,455	3,318	(137)
Capital outlay funding from Washington Parish Infrastructure and Park Fund	20,000	20,000	-
Fund transfers	<u>(10,926)</u>	<u>(10,926)</u>	<u>-</u>
EXCESS OF REVENUES AND FUND TRANSFERS	12,529	12,392	(137)
FUND BALANCE, JANUARY 1, 2000	<u>52,126</u>	<u>52,126</u>	<u>-</u>
FUND BALANCE, DECEMBER 31, 2000	<u>\$ 64,655</u>	<u>\$ 64,518</u>	<u>\$ (137)</u>

See accountant's report and accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2000

INTRODUCTION

As provided by Louisiana Revised Statute 40:1496.12E, the Fire Protection District Number Four of Washington Parish was created. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The district shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the district for the protection of the property within the limits of the district against fire.

The governing body of the parish shall appoint a five member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the district. All funds of the district shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board, and may be reimbursed any expenses incurred in performing the duties imposed upon them.

The District encompasses approximately 100 square miles in a portion of Wards 5, 7, and 8 of Washington Parish. It serves approximately 3,500 people and several small businesses living and operating in this district. It operates three fire houses in Pine, Thomas, and Stateline, Louisiana, with a volunteer staff of fire fighters.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Washington Parish Fire Protection District #4 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2000

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, parish council, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish council 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 parish council.
2. Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.
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 parish council appoints a voting majority of the district's governing board and the parish council has the ability to impose its will on the district, the district was determined to be a component unit of the Washington Parish Government, 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 parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2000

C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursements of *specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.* Governmental funds of the district include:

- a. General Fund – the general operating fund of the District accounts for all financial resources, except those required to be accounted for in other funds.
- b. Debt Service Fund – the debt service fund of the District accounts for the matured portion of and the payment of principal and interest of liabilities of the General Long-term Debt Account Group.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The 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 of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period they become available and measurable. Donations, fund raising net revenues and state revenue sharing is recorded when received. Ad valorem taxes become a lien against the assessed

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2000

property on assessment date or levy date, but the actual amount paid to the governmental unit may not be collected until a later period. Generally, the ad valorem tax must be collected within sixty days after the end of the period in which the ad valorem tax revenue was recognized.

Expenditures

Expenditures are recognized in the accounting period when the fund liability is incurred.

E. BUDGETS

The District does not have a formal policy on adopting a budget. The budget for year ending December 31, 2000, was adopted at the District's December 1999 regular meeting. The budget was amended at the District's January 2001 regular meeting. All appropriations lapse at year-end.

F. ENCUMBRANCES

The District does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. PREPAID ITEMS

The District uses the allocation method of recording prepaid expenses.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost. Donated assets are valued at fair market value on the date donated. The cost of all assets acquired prior to 1989 have been valued using estimated historical cost.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2000

J. COMPENSATED ABSENCES

The District does not have any paid employees; therefore, it does not have a formal leave policy.

K. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

On April 19, 1995, the district passed a proposal for a 10 mill property tax assessment upon the property owners of the District, subject to homestead exemption. The tax is for a period of 10 years commencing in the year 1996 for the purpose of maintaining and operating the District's fire protection facilities, for purchasing fire trucks and other fire fighting equipment and paying the cost of obtaining water for fire protection service.

Net ad valorem tax (10 mill assessment) \$ 27,330.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2000

3. CASH AND CASH EQUIVALENTS

At December 31, 2000, the District has cash and cash equivalents totaling \$32,363., as follows:

Non-interest bearing demand deposits	\$ 1,215.
Interest bearing demand deposits	<u>31,148.</u>
 Total cash and cash equivalents	 <u>\$ 32,363.</u>

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. These securities are to be 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, 2000, the District had \$32,363. in deposits (collected bank balances). These deposits were secured from risk by \$100,000. of the federal deposit insurance.

4. RECEIVABLES

The following is a summary of receivables at December 31, 2000:

<u>Class of receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ 26,446.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
	<u>2000</u>	<u> </u>	<u> </u>	<u>2000</u>
Fire trucks	\$ 133,200	\$ -	\$ -	\$ 133,200
Fire house	19,252	17,835	-	37,087
Equipment	43,872	12,922	-	56,794
 TOTAL	 <u>\$ 196,324</u>	 <u>\$ 30,757</u>	 <u>\$</u>	 <u>\$ 227,081</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2000

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions during the year:

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
Notes Payable	\$ 54,469	\$	\$ 6,137	\$ 48,332
TOTAL	\$ 54,469	\$ -	\$ 6,137	\$ 48,332

The State Bond Commission at a meeting held on May 16, 1996, approved the District's application to borrow \$75,000. for two fire trucks to be secured by and payable from the avails or proceeds of the ten mill tax authorized at an election on April 29, 1995. On September 10, 1996, the District borrowed \$75,000. from Citizens Savings Bank in Franklinton, Louisiana, at an interest rate of seven and one-half percent (7.5%) percent per annum, to be repaid over a ten year period.

7. FUND BALANCE - RESERVED

The reserved fund balance is funds set aside to pay the next installment of the Citizens Savings Bank note for two tanker trucks.

SUPPLEMENTAL INFORMATION

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH GOVERNMENT
Pine, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2000

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members were not paid compensation in any form.

See accountant's report.

ACCOUNTANT'S REPORT ON AGREED UPON PROCEDURES

Durden and Alonzo

CERTIFIED PUBLIC ACCOUNTANTS

820 11TH AVENUE
FRANKLINTON, LOUISIANA 70438
(504) 839-4413
FAX (504) 839-4402

William R. Durden

Donna W. Alonzo

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners
Washington Parish Fire Protection District #4
Pine, LA

Gentlemen:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Washington Parish Fire Protection District # 4, 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, 2000, 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 these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LAS-RS 38:2211-2251 (the public bid law).

After examining the books and records of Washington Parish Fire Protection District #4, we found no transactions requiring application of the Public Bid Law.

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 of board members, their immediate family members and their outside business interests. We scanned cash disbursements journals for any related party transactions, however, there were none that came to our attention. The fire district does not employ any compensated firefighters or other personnel at this time, thus there were no payroll records to review.

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

This procedure was not performed due to the lack of compensated employees.

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 procedure (2) as immediate family members.

This procedure was not performed due to the lack of compensated employees.

Budgeting

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

Management provided us with a copy of the original and amended budget for the year ended December 31, 2000.

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

We traced the adoption of the original budget to the minutes of the governing board meeting held January 3, 2000, however, the budget should be adopted prior to the beginning of the fiscal year. The amended budget was adopted at the January 2001 meeting and likewise, should have been adopted prior to the close of their fiscal year.

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 revenues and expenditures of the amended budget to actual revenues and expenditures. Variance amounts were acceptable for the District to be in compliance with applicable provisions of the Local Government Budget Act.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:
(a) trace payments to supporting documentation as to proper amount and payee:

We examined the supporting documentation for 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;

All of the six payments we examined were coded to the correct general ledger accounts and proper fund.

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

Inspection of documentation supporting the selected disbursements indicates approval for payment from the Board of Commissioners, as evidenced in the minutes of meetings and on the face of paid 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 open meetings law).

Washington Parish Fire Protection District No. 4 is required to post a notice of each meeting and the accompanying agenda on the door of the district's meeting place. Management has asserted that such documents were properly posted. We examined copies of the notices displayed for the year ended December 31, 2000.

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 examined all bank deposits for the period under examination and did not discover any deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

Advances and Bonuses

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

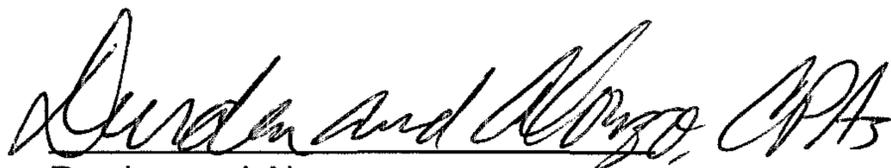
We scanned cash disbursement records and minutes for evidence of any payments which may constitute bonuses, advances, or gifts to volunteer firemen, none were noted. The district does not employ any compensated firefighters.

Prior Comments and Recommendations

12. Our procedures will include a review of any prior year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.
 - a. The year ended December 31, 2000, was the first year that the District was required to engage in a compilation with agreed upon procedures testing compliance with laws and regulations engagement, therefore, there were no prior year findings, suggestions or recommendations to review.

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 Washington Parish Fire Protection District No. 4, the Legislative Auditor, State of Louisiana and the Washington Parish Government and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Durden and Alonzo
Certified Public Accountants

June 8, 2001

MANAGEMENT'S REPRESENTATIONS

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

FROM: Washington Parish Fire Protection District # 4
Pine, Louisiana

TO: DURDEN AND ALONZO, CPAS

In connection with your compilation of our financial statements as of December 31, 2000, 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 regulation 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 March 5, 2001 (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.

Samuel B. Seal Secretary March 5, 2001 Date
Nancy Corkern Treasurer March 5, 2001 Date
Walter E. Seal President March 5, 2001 Date

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 4
PINE, LOUISIANA

Management's Corrective Action Plan
For the Year Ended December 31, 2000

SECTION I – INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-
UPON PROCEDURES

2000 – 1 Finding: The Local Government Budget Act requires the adoption of an agency's budget no later than 15 days prior to the beginning of the fiscal year, the District adopted its budget for 2000 at the January 3, 2000 meeting and adopted its amended budget at the January 2001 meeting. Also the December 2000 minutes of the Board of Commissioner meeting did not mention the adoption of the 2001 budget.

Corrective Action Taken: The district will adopted its 2002 budget at their December 2001 meeting. They will also review a budget actual comparison periodically throughout the year so that any amendment may be completed in a timely manner.