

WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

FINANCIAL REPORT
(Compiled)

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 5-31-04

CONTENTS

	Page(s)
ACCOUNTANTS' COMPILATION REPORT	1
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of net assets - governmental activities - general	2
Statement of activities - governmental activities - general	3
Fund Financial Statements	
Balance sheet - governmental fund - general	4
Statement of revenues, expenditures, and changes in fund balance - governmental fund - general	5
Reconciliation of governmental fund balance sheet to government-wide statement of net assets	6
Reconciliation of governmental fund statement of revenues, expenditures, and changes in fund balance to government-wide statement of activities	7
SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule - governmental fund - general	8
SCHEDULE OF FINDINGS AND QUESTIONED COSTS WITH MANAGEMENT'S PLANNED CORRECTIVE ACTION	9 and 10

HILL, INZINA & COMPANY

ACCOUNTANTS' COMPILED REPORT

Board of Commissioners
Ward 2 Fire Protection District No. 1
of Morehouse Parish, Louisiana
Bastrop, Louisiana

We have compiled the accompanying basic financial statements and supplementary information of Ward 2 Fire Protection District No. 1 of Morehouse Parish, Louisiana, (the "District") (a component unit of Morehouse Parish), as of and for the year ended December 31, 2001, 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 of the District. We have not audited or reviewed the accompanying basic financial statements or the supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America and management's discussion and analysis required by Statement No. 34 issued by the Governmental Accounting Standards Board. If the omitted disclosures and management's discussion and analysis were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, net assets, revenues, and expenses/expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Ward 2 Fire Protection District No. 1 of Morehouse Parish, Louisiana.

Hill, Inzina & Co.

February 3, 2004

BASIC FINANCIAL STATEMENTS

WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES - GENERAL
December 31, 2003

ASSETS	
Cash	\$ 35,440
Investments	77,250
Accruals taxes receivable	55,718
Capital assets, net of depreciation	<u>208,133</u>
Total assets	<u>\$ 476,541</u>
LIABILITIES	
Deferred revenue	\$ <u>74,762</u>
NET ASSETS	
Invested in capital assets	\$ 208,133
Unrestricted and undesignated	<u>112,688</u>
Total net assets	<u>\$ 320,821</u>
Total liabilities and net assets	<u>\$ 405,583</u>

See accountant's compilation report.

WARD 3 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL
For the Year Ended December 31, 2009

Expenses:

Public safety:	
Depreciation	\$ 11,812
Dues	30
Insurance and surety bond premiums	10,218
Legal and accounting	2,184
Maintenance and repairs	6,157
Office supplies	1,518
Postage cost	2,308
Supplies	2,571
Telephone	1,432
Training	559
Utilities	2,718
Total expenses	<u>\$ 48,893</u>

General revenues:

Ad valorem taxes	\$ 76,782
Fire insurance rebates	1,197
Payment in lieu of taxes	2,579
Interest and miscellaneous	961
Total general revenues	<u>\$ 71,619</u>

Change in net assets \$ 30,545

Net assets - beginning 302,482

Net assets - ending \$ 333,027

See accountant's compilation report.

WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MORRISHOUSE PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL
December 31, 2022

ASSETS

Cash	
Investments	\$ 56,480
All other non-current receivables	77,242
	<u>133,722</u>
Total assets	<u>\$ 207,464</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Deferred revenue	\$ 14,767
Fund balance:	
Designated for subsequent year's expenditures	\$ 73,700
Unrestricted and undesignated	118,988
Total fund balance	<u>192,688</u>
Total liabilities and fund balance	<u>\$ 207,455</u>

See accountant's compilation report.

**WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND - GENERAL
For the Year Ended December 31, 2003**

Revenues	
Ad valorem taxes	\$ 30,762
Fire insurance rebates	3,097
Payments in lieu of taxes	3,975
Interest and miscellaneous	<u>861</u>
Total revenues	<u>\$ 38,695</u>
Expenditures	
Public safety	
Debt	\$ 30
Insurance and surety bond premiums	18,238
Legal and accounting	2,184
Maintenance and repairs	8,157
Office supplies	1,918
Pension cost	2,388
Supplies	2,171
Telephone	1,423
Training	198
Utilities	<u>2,728</u>
Total expenditures	<u>\$ 35,678</u>
Net change in fund balance	\$ 4,017
Fund balance - beginning	<u>80,241</u>
Fund balance - ending	<u>\$ 84,258</u>

WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET
TO GOVERNMENT-WIDE STATEMENT OF NET ASSETS
December 31, 2009

Total fund balance - governmental fund balance sheet	\$ 133,698
Amounts reported for governmental activities in statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.	<u>308,011</u>
Total net assets - government-wide statement of net assets	<u>\$ 441,709</u>

See accountant's compilation report.

WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
December 31, 2003

Net change in fund balance - governmental fund \$ 44,157

Amounts reported for governmental activities in statement of
activities are different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of these assets is allocated over
their estimated useful lives as depreciation expense. This is the amount
by which depreciation exceeded capital outlays in the current period. \$ 13,812

Change in net assets - government-wide statement of activities \$ 30,345

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

Supplementary Information for *Journal of Interpersonal Violence*, Volume 28, Number 1, February 2013

**WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUND - GENERAL
For the Year Ended December 31, 2003**

	<u>Estimated Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u> <u>Favorable</u> <u>(Unfavorable)</u>
Budgetary fund balance -				
beginning	\$ 41,165	\$ 40,165	\$ 68,341	\$ 47,176
Resources (inflows):				
Ad valorem taxes	49,000	68,500	70,762	4,262
Fire insurance rebate	-	3,700	3,197	(503)
Payments in lieu of taxes	-	-	2,579	2,579
Interest and miscellaneous	1,400	2,600	601	(1,000)
Amounts available for				
appropriation	<u>\$ 51,565</u>	<u>\$ 113,965</u>	<u>\$ 145,779</u>	<u>\$ 32,814</u>
Charges to appropriations (outflows):				
Public safety:				
Dues	\$ -	\$ -	\$ 30	\$ (30)
Insurance and surety bond				
premiums	9,700	10,300	10,214	(100)
Legal and accounting	2,300	2,510	2,084	136
Maintenance and repairs	7,300	6,810	9,137	(1,326)
Office supplies	3,800	2,900	1,914	986
Postage and	2,900	2,900	2,900	-
Supplies	-	-	2,571	(2,571)
Telephone	-	-	1,432	(1,432)
Training	600	550	550	-
Utilities	3,700	4,800	2,728	1,272
Capital outlay	2,900	4,900	-	4,900
Total charges to appropriations	<u>\$ 33,200</u>	<u>\$ 33,190</u>	<u>\$ 33,078</u>	<u>\$ 112</u>
Budgetary fund balance - ending	<u>\$ 18,115</u>	<u>\$ 80,775</u>	<u>\$ 112,691</u>	<u>\$ 52,416</u>

WARD 2 FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS WITH
MANAGEMENT'S PLANNED CORRECTIVE ACTION
For the Year Ended December 31, 2003

We have compiled the basic financial statements of Ward 2 Fire Protection District No. 1 of Morehouse Parish, Louisiana, as-of and for the year ended December 31, 2003, and have issued our report thereon dated February 3, 2004. We conducted our compilation in accordance with *Statements on Standards for Accounting and Review Services*, issued by the American Institute of Certified Public Accountants.

Section I - Compilation

2003-1 Violation of Article VII, Section 14 of State Constitution

During the year ended December 31, 2003, several expenditures were made to Sam's Club for questionable items. The most notable of the individual expenditures was a check made payable to Sam's Club totaling \$690 dated December 17, 2003, for which approximately \$621 was for the purchase of steaks, baking potatoes, salad ingredients, seasonings, drinks, desserts, charcoal, etc. The \$621 also included the purchase of \$15 of vanilla extract and \$16 of peanut oil. Other questionable items purchased from Sam's Club throughout the year ended December 31, 2003, were dishwashing detergents, clothes detergent, medicine, freezer bags, cooking oil, food wraps, and numerous drink purchases.

Also, during the year ended December 31, 2003, the District wrote a check for \$81 with supporting documentation of a receipt from a local truck stop restaurant and expended \$82 for a funeral flower arrangement.

Management's
response and
planned
corrective action:

The items purchased from Sam's that were questionable were for open houses to review the books at the end of the year. Refreshments have also been furnished for different training sessions that have been held. We keep different items on hand for these events. The drinks and bottled water are for these events and for times when we have fires so that the volunteer firefighters will not get dehydrated. This is a very strenuous activity and the body needs to have fluids replenished. Any events that we furnished refreshments for have been approved by the board. The detergent, dishwashing detergent, and other cleaning supplies are for cleaning the station, fire trucks,

boxes, and the different equipment we have. We keep it as simple and as cost effective as we can. The first aid kit that we have, we have to replenish them as needed. The ripstop freezer bags are purchased for when we clean different parts in SCBA's, we have to sanitize them. We store those parts in those bags. The check to the local restaurant was for dinner after the water shuttle. We have always done this in the past with the board's approval. This is an extremely long exercise. The flower arrangement was purchased for one of the firefighter's death. This was also approved by the board.

Section II - Management Letter

None issued.

M. Gordon Thomas
CERTIFIED PUBLIC ACCOUNTANT

148 DONALDSON ROAD • CALOON, LOUISIANA 71225 • TELEPHONE 218/644-8716

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

**BOARD OF COMMISSIONERS
WARD TWO FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH
Bastrop, 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 Ward Two Fire Protection District No. 1 of Morehouse Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ward Two Fire Protection District No. 1 of Morehouse Parish's compliance with certain laws and regulations during the year ended December 31, 2005 included in the accompanying Louisiana Assertion 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 to satisfy 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 48:2211-2251 (the public bid law).

There were no disbursements for materials and supplies or public works exceeding \$15,000 made during the year.

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 48:1301-1324 (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 including the noted information.

BOARD OF COMMISSIONERS
WARD TWO FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH

Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 2003

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

The district had no employees during the year ended December 31, 2003.

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.

See the results under procedure (2) above.

Budgeting

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

I obtained a copy of the legally adopted budget and the budget amendments.

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

The 2003 original budget was adopted at the December 10, 2002 board meeting. The 2003 budget amendment was adopted at the December 15, 2003 board meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

Actual revenues exceeded budgeted revenues and actual expenditures were less than budgeted expenditures.

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 purpose;
- (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:

**BOARD OF COMMISSIONERS
WARD TWO FIRE PROTECTION DISTRICT NO. 1
OF WAREHOUSE PARISH**

**Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 2005**

- (a) I examined supporting documentation for all of the six selected disbursements and found that the payment was for the proper amount and made to the correct payee.
- (b) All six disbursements were properly coded to the correct fund and general ledger account.
- (c) All six disbursements received approval from proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:3-12 (the opening meetings law).

A notice and agenda for board meetings are posted on the door of the meeting location in a timely manner.

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 examined 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, advances, or gifts.

The district had no employees during the year ended December 31, 2005.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

BOARD OF COMMISSIONERS
WARD TWO FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH

Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 2003

This report is intended solely for the use of management of the Ward Two Fire Protection District No. 1 of Morehouse Parish and the Legislative Auditor, State of Louisiana, and is not intended to be 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.



Carlson, Louisiana
February 13, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE

_____ (Date Transmitted)

In connection with the compilation of our financial statements as of December 31, 2003, and for the period 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/representation).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2112, 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 (other than the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1181-1124.

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, 1985, 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 39:24.

Yes No

Accounting and Reporting

All non-audited 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, 51:403, and/or 39:52, 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 VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 25 of the 1974 Louisiana Constitution, and LSA-RS 39:1411.50 - 1411.65.

Yes No

Advances and Benefits

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:128, and AG Opinion 79-128.

Yes No

We have disclosed to you all known non-compliance 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 correspondence 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.

Henry Smith

Chairman 1-13-04 Date

Johnny Rogers

Treasurer 1-13-04 Date