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FIRE PROTECTION DISTRICT NO. 2
OF THE
PARISH OF ST. MARY
STATE OF LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS

FOR THE YEAR ENDED

SEPTEMBER 30, 1999

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 APR 12 2000

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ADAMS & JOHNSON
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MEMBERS:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

March 15, 2000

St. Mary Parish Fire Protection District #2
P.O. Box 68
Centerville, LA 70522

Dear Sirs:

We have compiled the accompanying balance sheet of St. Mary Parish Fire Protection District #2 as of September 30, 1999, and the related statement of Receipts and Expenditures for the year then ended, 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, accordingly, do not express an opinion or any other form of assurance on them.

Sincerely,

Adams & Johnson

ADAMS & JOHNSON
Certified Public Accountants

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

COMBINED BALANCE SHEET
ALL FUNDS AND ACCOUNT GROUPS
September 30, 1999

	<u>Government Fund Type General</u>	<u>General Fixed Assets</u>	<u>Totals Memorandum Only</u> <u>9/30/99</u>
 ASSETS			
Cash	\$153,105	\$ ---	\$153,105
Property, Plant & Equipment	<u>---</u>	<u>108,993</u>	<u>108,993</u>
Total Assets	\$153,105 =====	\$108,993 =====	\$262,098 =====
 LIABILITIES, EQUITY & OTHER CREDITS			
<u>Liabilities</u>			
Accounts Payable	\$ <u>2,061</u>	\$ <u>---</u>	\$ <u>2,061</u>
Total Liabilities	\$ 2,061	\$ ---	\$ 2,061
<u>Equity & Other Credits</u>			
Investments in General Fixed Assets	\$ ---	\$108,993	\$108,993
Fund Balances Unreserved/Undesignated	<u>151,044</u>	<u>---</u>	<u>151,044</u>
Total Equity & Other Credits	<u>151,044</u>	<u>108,993</u>	<u>260,037</u>
Total Liabilities, Equity & Other Credits	\$153,105 =====	\$108,993 =====	\$262,098 =====

See accompanying notes and accountants' report.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

STATEMENT OF RECEIPTS, EXPENDITURES, AND
CHANGES IN FUND BALANCE
For the Year Ended September 30, 1999

	<u>General Fund</u>
	<u>9/30/99</u>
RECEIPTS	
Ad Valorem Taxes	\$ 131,714
Donations	7,207
Interest	<u>6,112</u>
Total Receipts	145,033
 EXPENDITURES	
Printing	\$ 650
Insurance	7,393
Accounting	2,795
General Supplies	6,380
Per Diem - Board Members	1,800
Equipment Maintenance	3,466
Contractual Services	5,751
Dues	2,258
Training	1,200
Utilities	2,948
Miscellaneous Operations	3,608
Compensation	6,712
Capital Outlay	<u>12,775</u>
Total Expenditures	<u>57,736</u>
 Excess of Receipts Over Expenditures	 \$ 87,297
 FUND BALANCE	
Beginning of Year	<u>63,747</u>
 End of Year	 \$ 151,044 =====

See accompanying notes and accountants' report.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL - GENERAL FUND
For the Year Ended September 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable/ <Unfavorable>
REVENUES			
Ad Valorem Taxes	\$ 131,933	\$ 131,714	\$ (219)
Donations	7,207	7,207	---
Interest	<u>6,000</u>	<u>6,112</u>	<u>112</u>
 Total Revenues	 \$ 145,140	 \$ 145,033	 \$ (107)
 EXPENDITURES			
Printing	\$ 1,800	\$ 650	\$ 1,150
Insurance	10,000	7,393	2,607
Accounting	2,700	2,795	(95)
General Supplies	2,700	6,380	(3,680)
Per Diem - Board	2,070	1,800	270
Equipment Maintenance	6,950	3,466	3,484
Contractual Services	6,200	5,751	449
Dues	3,220	2,258	962
Training	4,200	1,200	3,000
Utilities	5,000	2,948	2,052
Travel	700	---	700
Miscellaneous Operations	2,000	3,608	(1,608)
Compensation	6,600	6,712	(112)
Capital Outlay	<u>91,000</u>	<u>12,775</u>	<u>78,225</u>
 Total Expenditures	 <u>\$ 145,140</u>	 <u>\$ 57,736</u>	 <u>\$ 87,404</u>
 Excess Expenditures Over <Under> Receipts	 \$ ---	 \$ 87,297	 \$ 87,297
 FUND BALANCE			
Beginning of Year	<u>63,747</u>	<u>63,747</u>	<u>---</u>
 End of Year	 \$ 63,747 =====	 \$ 151,044 =====	 \$ 87,297 =====

See accompanying notes and accountants' report.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 2 of the Parish of St. Mary, State of Louisiana, was created by Ordinance No. 990 of the St. Mary Parish Council on July 9, 1986. The District encompasses Ward Four of the Parish of St. Mary, State of Louisiana. The purpose of the District is to provide fire protection in that portion of the Parish. They primarily accomplish this by providing equipment to and reimbursing the Centerville Volunteer Fire Department for fire protection expenses. The Centerville Volunteer Fire Department is located within the District which encompasses Fire Protection District No. 2.

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513, and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A) REPORTING ENTITY

GASB Statement No. 14, Governmental Reporting Entity, establishes criteria for determining which organizations should be included in a governmental financial reporting entity. The focal point for defining the financial reporting entity is the primary government. Fire Protection District No. 2 is a component unit of the St. Mary Parish Council (primary government) and, as such, these financial reports may be included in the CAFR of the Council for the year ended December 31, 1999. Fire Protection District No. 2 has followed GASB-14 guidance to determine that there are no financial statements of other organizations that should be combined with their statements to form a financial reporting entity.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B) BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures. The following fund type and account group is used by the District:

Governmental Fund Type

General Fund - The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. Currently the General Fund is the only fund required by the District to account for its operation.

Governmental Account Group

General Fixed Assets - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments - Investments are stated at cost. Statutes authorize the Fire Protection District No. 2 to invest in certificates of deposit, repurchase agreements, passbooks, bankers acceptances, and other available bank investments provided that approved securities are pledged to secure those funds on deposit, as required.

Total columns on the combined financial 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, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

C) BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The modified accrual basis of accounting is followed by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following is a summary of how the District accounts for its revenues and expenditures.

Receipts

Ad valorem taxes (which are based on population and homesteads in the District) are recorded in the year the tax assessments are mailed to the taxpayers.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except principal and interest on general long-term debt which is not recognized until due.

D) BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual budget is adopted for the general fund. This budget is a nonappropriated budget, which is approved by the Board of Commissioners in a manner authorized by statute. Encumbrances are not recorded by the District.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1999

E) FIXED ASSETS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

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

Assets in the general fixed assets account group are not depreciated. All fixed assets reflected on the balance sheet as of September 30, 1999 are stated at historical cost.

NOTE 2 - CASH AND CASH EQUIVALENTS

For financial statement purposes, cash and cash equivalents include demand deposits and certificates of deposit with a maturity of three months or less.

Cash and cash equivalents are stated at cost, which approximates market.

On September 30, 1999, the carrying amount of the District's deposits (cash) was \$153,105 and the bank balance was \$153,105.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1999

NOTE 2 - CASH AND CASH EQUIVALENTS (Continued)

The entire bank balance was covered by federal depository insurance or by collateral held by the District's agent in the District's name.

NOTE 3 - AD VALOREM TAXES

The District's property tax is levied in October of each year on the assessed value of property within the District's taxing area. The taxes are delinquent by January 1 at which time an enforceable lien is attached to the property. The taxes are collected on behalf of the District by the Sheriff and then remitted to the District. Most of the taxes are actually received in January & February. For the year ended September 30, 1999, total taxes levied and collected was \$131,714. The millage assessed on the property for the year ended September 30, 1999 was 4 mills.

NOTE 4 - FIXED ASSETS

The following is a summary of changes in the general fixed assets account group for the fiscal year:

	Balance <u>9/30/98</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>9/30/99</u>
Equipment	\$ 51,147	\$ 6,540	\$ ---	\$ 57,687
Fire Hydrants	7,839	4,777	---	12,616
Building	<u>37,232</u>	<u>1,458</u>	<u>---</u>	<u>38,690</u>
Total General Fixed Assets	\$ 96,218	\$ 12,775	\$ ---	108,993
	=====	=====	=====	=====

NOTE 5 - LEASES

The District has no material long-term non-cancellable lease commitments at September 30, 1999.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1999

NOTE 6 - COMPENSATION OF BOARD MEMBERS

Board members received the following per diems for the years ended September 30, 1999.

September 30, 1999

<u>Name</u>	<u>Meetings Attended</u>	<u>Amount</u>
Steve Nugent	5	150
Henry Bergeron	9	270
Ulysses Knight Jr.	13	390
John Higdon	14	420
Allen Pillaro	7	210
Alton Broussard	12	<u>360</u>
		\$1,800
		=====

FIRE PROTECTION DISTRICT NO. 2
OF THE
PARISH OF ST. MARY
STATE OF LOUISIANA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES

YEAR ENDED SEPTEMBER 30, 1999

ADAMS & JOHNSON

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 729 • 517 WISE STREET

PATTERSON, LOUISIANA 70392

(504) 395-9545

HERBERT J. ADAMS, JR., C.P.A.

WILLIAM H. JOHNSON, III, C.P.A.

MEMBERS:

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Commissioners
Fire Protection District No.2
P.O. Box 68
Centerville, LA 70522

Dear Commissioners:

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the Management of Fire Protection District No. 2 of the Parish of St. Mary and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about compliance with certain laws and regulations during the year ended September 30, 1999 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 those 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 \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Scanned disbursements made during the year for materials and supplies exceeding \$15,000 and for public works exceeding \$100,000. One expenditure was made during the year for material and supplies exceeding \$15,000. We examined the documentation which indicated that the expenditure had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

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 individuals paid compensation during the period under examination.

Management provided us with the required list.

4. Determine whether any of those individuals paid compensation 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 individuals paid compensation obtained in agreed-upon procedure (3) were included on the list provided by management in agreed-upon procedure (2), also the district did not engage in business activity with immediate family members obtained in the agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget and all amendments to the budget during the year.

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

We traced the adoption of the original budget to the minutes which indicated the budget had been adopted by the commissioners of the District by an unanimous vote. We also traced all of the approved budget amendments to the minutes.

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. Actual revenues and expenditures for the year did not exceed budget amounts by more than 5%.

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 of the payments examined were properly coded to the correct fund and general ledger account.

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

All six of the expenditures examined were properly approved. All were approved at the meetings of the board, which we determined by examining minutes.

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 district posts a notice of each meeting and the accompanying agenda on the door of the district's office.

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 copies of all bank slips for the year under examination and noted none of the deposits appeared to be bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

A reading of the minutes of the district for the year indicated no approval of the payments listed. None of the compensation paid individuals constituted bonuses, advances, or gifts.

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

This report is intended solely for the use of management of Fire Protection District No. 2 of the Parish of St. Mary, the St. Mary Parish Council, and the Legislative Auditor for the 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. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Adams & Johnson

ADAMS & JOHNSON, CPA'S

March 15, 2000

FIRE PROTECTION DISTRICT NO. 2
OF THE
PARISH OF ST. MARY
STATE OF LOUISIANA

LOUISIANA ATTESTATION QUESTIONNAIRE

YEAR ENDED SEPTEMBER 30, 1999

LOUISIANA ATTESTATION QUESTIONNAIRE

March 15, 2000 Date

St. Mary Parish
Fire Protection District No. 2
P.O. Box 68
Centerville, LA 70522 (Auditors)

In connection with your compilation of our financial statements as of September 30, 1999 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 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 15, 2000 (date).

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 [X] 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 [X] 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 [X] 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 39:43.

Yes [X] 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 [X] No []

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

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes [X] No []

Debt

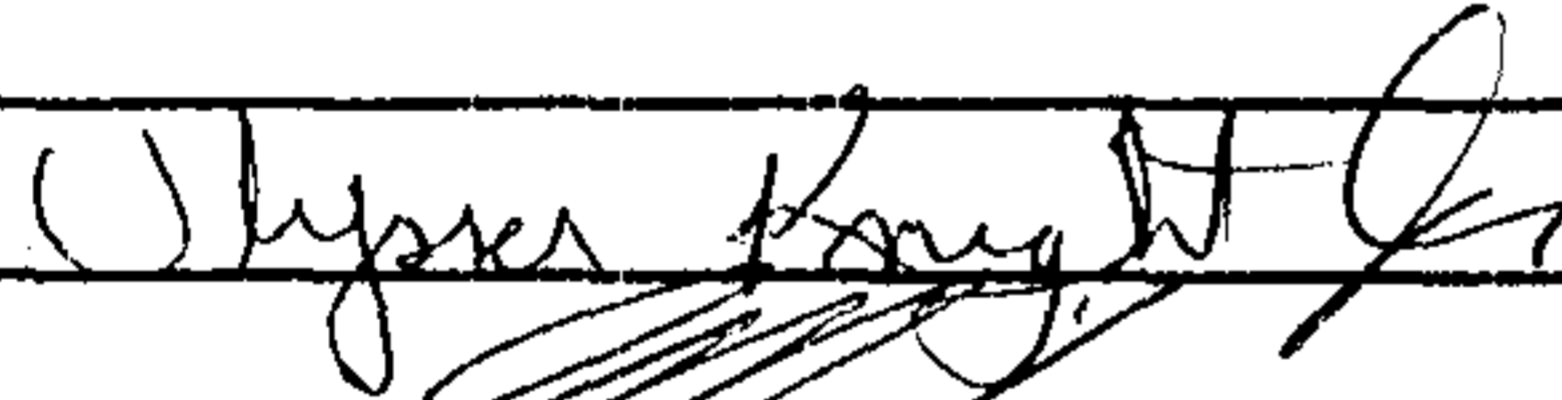
It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.
Yes [X] 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 [X] 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	_____	Date
	Treasurer	3/15/00	Date
_____	President	3/15/00	Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.