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**WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 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 JUN 07 2000

**WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
and Agreed-Upon Procedures Report
As of and for the Year Ended December 31, 1999**

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M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

369 DONALDSON ROAD • CALHOUN, LOUISIANA 71225 • TELEPHONE 318/644-5726

Accountant's Compilation Report

BOARD OF COMMISSIONERS
WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana

I have compiled the accompanying general purpose financial statements and supplemental information schedules, as listed in the foregoing table of contents, of the Ward Two Fire Protection District of Jackson Parish as of December 31, 1999, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and schedules information that is the representation of management of the Ward Two Fire Protection District of Jackson Parish. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report dated May 10, 2000, on the results of my agreed-upon procedures.

Carleen Dumas
Calhoun, Louisiana
May 10, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1999

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash	\$75,717		\$75,717
Ad valorem tax receivable	43,556		43,556
Buildings, vehicles, and equipment		\$283,655	283,655
TOTAL ASSETS	<u>\$119,273</u>	<u>\$283,655</u>	<u>\$402,928</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$1,379		\$1,379
Fund Equity:			
Investment in general fixed assets		\$283,655	283,655
Fund balance - unreserved - undesignated	117,894		117,894
Total Fund Equity	<u>117,894</u>	<u>283,655</u>	<u>401,549</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$119,273</u>	<u>\$283,655</u>	<u>\$402,928</u>

See accompanying notes and accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$32,000	\$45,549	\$13,549
Intergovernmental revenues - state funds - fire insurance rebate	5,000	7,243	2,243
Use of money and property - interest earnings	1,000	1,719	719
Total revenues	<u>38,000</u>	<u>54,511</u>	<u>16,511</u>
EXPENDITURES			
Public safety:			
Current:			
Salaries and related benefits	7,000	6,593	407
Administration	2,000	1,725	275
Fuel allowance	2,000	1,375	625
Insurance	7,050	6,180	870
Truck maintenance	4,000	5,439	(1,439)
Utilities	3,000	2,783	217
Audit			
Miscellaneous	350	1,951	(1,601)
Capital outlay	9,000	7,089	1,911
Intergovernmental		2,837	(2,837)
Total expenditures	<u>34,400</u>	<u>35,972</u>	<u>(1,572)</u>
EXCESS OF REVENUES OVER EXPENDITURES	3,600	18,539	14,939
FUND BALANCE AT BEGINNING OF YEAR	<u>70,000</u>	<u>99,355</u>	<u>29,355</u>
FUND BALANCE AT END OF YEAR	<u><u>\$73,600</u></u>	<u><u>\$117,894</u></u>	<u><u>\$44,294</u></u>

See accompanying notes and accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ward Two Fire Protection District of Jackson Parish was created by the Jackson Parish Police Jury on August 4, 1987, as authorized by Louisiana Revised Statute 40:1492. The district is governed by a five member board. Two members are appointed by the Jackson Parish Police Jury, one member is appointed by each municipality in the district, and the fifth member, who is chairman, is selected by the other four members. Board members serve two year terms without benefit of compensation. The district is responsible for purchasing and maintaining fire equipment and providing fire protection within the boundaries of the district. The district has two part-time employees.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Ward Two Fire Protection District of Jackson Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury 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:

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
JACKSON PARISH
Eros, Louisiana
Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on that organization, and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district and appoints members of the district's governing body, the district was determined to be a component unit of the Jackson Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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 related to certain government functions or activities.

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

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
JACKSON PARISH
Eros, Louisiana
Notes to the Financial Statements (Continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the district's general activities, including the collection and disbursement of legally restricted monies. Governmental funds of the district include the following:

General Fund

The General fund is the general operating fund of the district and accounts for all financial resources.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used for reporting all governmental funds. The district uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, attach as an enforceable lien, and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the district is entitled to the funds.

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
JACKSON PARISH
Eros, Louisiana
Notes to the Financial Statements (Continued)

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

A preliminary General Fund budget for the ensuing year is prepared by the board of commissioners in December of each year. The budget is then adopted by the board during the regular December meeting. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure.

Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and subsequent amendment.

F. CASH

Cash includes amounts in interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with banks organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States.

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
JACKSON PARISH
Eros, Louisiana
Notes to the Financial Statements (Continued)

G. FIXED ASSETS

Fixed assets used in governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Approximately 92 percent of fixed assets are valued at estimated cost based on the historical cost of like items, while the remaining 8 percent of fixed assets are valued at actual costs. No depreciation has been provided on general fixed assets.

H. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. UNCOLLECTIBLE ALLOWANCE

The statements contain no provision for uncollectible accounts. The district is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

**J. TOTAL COLUMN ON THE
BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 10 mills annually on property within the boundaries of the district for maintenance and operation of the district. For the year ended December 31,

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
 JACKSON PARISH
 Eros, Louisiana
 Notes to the Financial Statements (Continued)

1999, the district levied 10 mills on property with a taxable value of \$4,555,750. The tax will expire with the 2007 tax roll.

3. CASII

At December 31, 1999, the district has book balances of \$75,717, in interest-bearing demand deposits. 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. Cash (bank balances) at December 31, 1999, are \$75,717, and are fully secured from risk by federal deposit insurance.

4. CHANGES IN GENERAL FIXED ASSETS

The following presents the changes in general fixed assets for the year ended December 31, 1999:

	Buildings	Vehicles and Equipment	Total
Balance, January 1, 1999	\$81,000	\$195,566	\$276,566
Additions		7,089	7,089
Deletions			NONE
Balance, December 31, 1999	<u>\$81,000</u>	<u>\$202,655</u>	<u>\$283,655</u>

5. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 1999, nor is it aware of any unasserted claims. The district maintains commercial insurance coverage to reduce the risk of loss resulting from property damage or liability claims. There were no significant reductions in insurance coverage during the year ended December 31, 1999. There were no costs resulting from claims or judgments during the year ended December 31, 1999.

See accountant's compilation report.

SUPPLEMENTAL INFORMATION SCHEDULES

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended December 31, 1999

PRIOR YEAR FINDINGS

The follow-up and corrective action taken on all prior year findings is presented in the summary schedule of prior year findings (Schedule 1).

CURRENT YEAR FINDINGS

The corrective action plan for current year findings is presented in Schedule 2.

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana

Summary Schedule of Prior Year Findings
For the Year Ended December 31, 1999

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Planned Corrective Action
Procedure 8 (a)	1997	One selected disbursement was not adequately supported.	Yes	N/A
Procedure 8 (b)	1998	Three selected disbursements were not properly posted.	No	See Schedule 2.

See accountant's compilation report.

WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana

Corrective Action Plan
For Current Year Findings
For the Year Ended December 31, 1999

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
Procedure 8(b)	One selected disbursement was not properly posted.	For 2000, all disbursements will be properly posted to the cash journal.	Marvin Myers, President	December 31, 2000

See accountant's compilation report.

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

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

369 DORRARDSON ROAD • CHERBOULET, LOUISIANA 71225 • TELEPHONE 318/644-5726

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

BOARD OF COMMISSIONERS
WARD TWO FIRE PROTECTION DISTRICT
OF JACKSON PARISH
Eros, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Ward Two Fire Protection District of Jackson Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward Two Fire Protection District of Jackson Parish's compliance with certain laws and regulations during the year ended December 31, 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 these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

A review was made of all disbursements for the year. There were no disbursements for materials and supplies exceeding \$15,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

Ward Two Fire Protection District of Jackson Parish
Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1999

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

Management provided me with the required list.

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

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as an immediate family member.

Budgeting

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

Management provided me with a copy of the original budget for 1999 and the 1999 amended budget.

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

I traced the adoption of the original budget to the minutes of a meeting held December 8, 1998. I traced the adoption of the amended budget to the minutes of a meeting held December 20, 1999.

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

I compared the revenues and expenditures of the General Fund budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Actual expenditures did not exceed budgeted expenditures by 5% or more.

Accounting and Reporting

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

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

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.

Ward Two Fire Protection District of Jackson Parish
Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1999

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

One of the six selected payments was not posted to the correct 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 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 42:1-12 (the opening meetings law).

The district posted the agendas for meetings on the door of the meeting place at least 24 hours prior to time of the meeting.

Debt

- 10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all 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.

A reading of the minutes of the board meetings and an examination of payroll records indicated no payments which may constitute bonuses, advances, or gifts.

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.

Ward Two Fire Protection District of Jackson Parish
Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1999

This report is intended solely for the use of management of the Ward Two Fire Protection District of Jackson Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



Calhoun, Louisiana
May 10, 2000

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the *Louisiana Governmental Audit Guide*.

M. Carleen Dumas
Certified Public Accountant
369 Donaldson Rd.
Calhoun, La 71225

Mrs. Dumas,

In connection with your compilation of our financial statements of the Ward Two Fire Protection District of Jackson Parish as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on information available to us as of 3/13/00.

PUBLIC BID LAW

1. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes [] No [] N/A []

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

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

Yes [] No [] N/A []

3. 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 which would constitute a violation of LSA-RS 42:1119.

Yes [] No [] N/A []

BUDGETING

4. We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes [] No [] N/A []

ACCOUNTING AND REPORTING

5. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

MEETINGS

8. We have complied with the provisions of the Opening Meetings Law, LSA-RS 42:1-12.

Yes [] No [] N/A []

DEBT

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

Yes [] No [] N/A []

ADVANCES AND BONUSES

10. It is true that we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known non-compliance which may occur subsequent to the issuance of your report.

Maurin Meyer *3-13-2000*
President Date