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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Mr. Mark Kamagas, Chairman
and the Members of the Board of Commissioners
Fire Protection District No. 2 of the
Parish of Pointe Coupee
New Roads, Louisiana

I have audited the general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 2 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, for the year ended December 31, 1987, and have issued my report thereon dated January 13, 1988.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District is the responsibility of management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management, the Police Jury of the Parish of Pointe Coupee, New Roads, Louisiana (ownership entity), and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

George F. Delaune, CPA

January 13, 1988

**FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA**

STEERING BOARD

**Mark Ramogus, Chairman
Eric Gustin, Secretary
Daryl Martin
Eugene Serio
Valery Joseph Landry**

MEETING DATE

2nd and 4th Tuesdays of the Month

1514

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**FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANA, LOUISIANA**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDING DECEMBER 31, 1986**

**A COMPONENT UNIT OF THE
POINTE COUPEE PARISH POLICE JURY**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. This 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.

APR 10 1987
Release Date _____

FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1994

- a. The ability of the police jury to impose its will on this 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 financially dependent on the police jury.
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.

Applying criteria #3, the District was determined to be a component unit of the Pointe Coupee 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.

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. On the other hand, an account group 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 the District's general activities, including the collection and disbursement 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:

General Fund -- the general operating fund of the District and accounts for all financial resources.

In planning and performing my audit of the general purpose financial statements of the District for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by personnel in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above, except that the District's operations are too small to have an adequate internal control structure.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in my audit of the 1996 financial statements, and this report does not affect my report on the financial statements dated January 13, 1997.

This report is intended solely for the use of management, the Police Jury of the Parish of Pointe Coupee, New Roads, Louisiana (eventual entity), and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

George F. Delaine, CPA

January 13, 1997

SCHEDULE 2
FINANCIAL STATEMENT DISTRICT NO. 2
OF THE PARISH OF POINTE COUPEE
BOSSIERE, LOUISIANA
GENERAL FUND REVENUE, OTHER SOURCES, EXPENDITURES, AND OTHER USES
LAST FIVE YEARS
(UNAUDITED)

	1987	1988	1989	1990	1991	1992	1993	1994	1995
Revenue and Other Sources:									
Taxes	\$4,117	\$29,526	\$29,937	\$29,027	\$29,217	\$29,200	\$29,201	\$29,229	\$29,144
Intergovernmental revenues	3,245	3,296	3,431	3,410	3,571	3,598	3,636	3,628	3,626
Municipalities revenues	17,224	4,774	5,201	5,145	5,495	1,894	1,512	1,645	3,485
DMH financing		\$3,298							
Total Revenue and Other Sources	\$24,586	\$40,824	\$43,569	\$42,602	\$43,283	\$34,692	\$34,355	\$35,147	\$36,259
Expenditures and Other Uses:									
General government	4,906	4,207	4,710	4,500	4,207	5,007	1,001	1,624	2,307
Public safety	33,520	17,240	2,720	2,197	15,229	17,487	9,342	10,457	22,521
Capital outlays	NA	10,200	4,420	4,811	11,226		10,211	4,790	13,701
Debt service			3,094	11,194	15,258	33,204	11,124		
Total Expenditures and Other Uses	\$38,426	\$31,647	\$14,944	\$22,802	\$30,820	\$55,698	\$31,581	\$26,871	\$48,529
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	\$16,160	\$9,177	28,625	\$19,800	\$12,463	\$21,126	\$2,774	\$8,276	\$17,730

SCHEDULE 1
FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF POINTE-CAUPEE
NOVANGOLA, LOUISIANA
TAXABLE PROPERTY VALUATIONS
SINCE DESCRIPTION
(UNAUDITED)

Year	Mills Levied	Assessed Value	Homestead Exemption	Taxable Paid by Owner	Tax to be Paid by State	Total Tax
1981	3.00	\$1,344,479	21,072,231	\$2,817.60	\$4,714.36	\$7,531.96
1982	3.00	11,344,804	1,368,652	29,992.35	4,706.87	34,699.22
1983	3.00	9,048,974	1,600,534	22,248.42	4,801.69	27,050.11
1984	3.00	12,170,982	1,689,271	31,468.98	4,816.30	36,285.28
1985	4.01	9,829,387	1,626,602	31,671.14	6,315.89	37,987.03
1986	4.01	8,899,881	1,634,260	27,952.16	6,994.48	34,946.64
1987	4.01	9,740,793	1,584,640	28,177.38	6,834.31	35,011.69
1988	4.01	9,984,837	1,587,252	29,684.79	6,844.73	36,529.52
1989	4.01	7,264,494	1,487,812	26,971.28	5,966.45	32,937.73
1990	4.01	8,899,600	1,478,362	26,887.26	5,928.97	32,816.23
1991	3.41	10,287,876	1,438,183	29,451.58	5,889.14	35,340.72
1992	3.41	10,243,012	1,476,375	29,981.74	5,884.17	35,865.91
1993	3.41	9,689,747	1,414,866	28,229.07	5,182.49	33,411.56
1994	3.41	9,689,747	1,414,866	28,229.09	5,026.27	33,255.36
1995	3.22	10,189,490	1,466,831	28,134.37	3,588.61	31,722.98

SUPPLEMENTAL INFORMATION

FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORNINGZA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1996

NOTE 9 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

Mark Ramego	10
Eric Gustin	0
Daryl Martin	0
Eugene Swain	0
Valery Joseph Landry	0
	<hr/>
	10
	<hr/>

NOTE 10 - FEDERAL FINANCIAL ASSISTANCE

There are no active awards for the year ended December 31, 1996.

**FIRE PROTECTION DISTRICT NO. 3 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1996**

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

The balance due from other governmental units for reimbursement of a parishwide emergency telephone service is as follows:

Fire Protection District No. 1 of the Parish of Pointe Coupee	\$96
Fire Protection District No. 2 of the Parish of Pointe Coupee	458
Fire Protection District No. 4 of the Parish of Pointe Coupee	158
Fire Protection District No. 5 of the Parish of Pointe Coupee	<u>758</u>
	<u>\$1,470</u>

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	January 1, 1996	Additions	Deletions	December 31, 1996
Vehicles	\$158,590			\$158,590
Fire-fighting equipment/tools	40,717			40,717
Radio and paging equipment	45,474			45,474
Uniforms and protective gear	7,389			7,389
Office furniture and equipment	3,017			3,017
Fire hydrants	4,860			4,860
Buildings and improvements	<u>31,556</u>			<u>31,556</u>
Totals	<u>\$220,503</u>			<u>\$220,503</u>

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

The District has no employees; therefore, it has no pension plan or retirement commitments.

NOTE 8 - CONTINGENT LIABILITIES

There is no pending litigation against the District.

FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA,
FOR THE YEAR ENDED DECEMBER 31, 1994

The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property were to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax District. The Assessor is required to reappraise all property every four years.

The Sheriff of Pointe Coupee Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish. By agreement, the Sheriff receives a commission of approximately 3.82%.

The millage rates are adopted in late October. The taxes are levied and notices are mailed out in mid November of the year. All taxes are due by December 31 of the year and are delinquent on January 1 of the next year, which is also the lien date.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. If taxes are not paid by the due date of December 31, the taxes bear interest at one and one-fourth percent (1.25%) per month until the taxes are paid. After notice is given to the delinquent taxpayer, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

Property taxes are recognized as revenue in the year for which they are levied and become due. The majority of the year's taxes are usually collected in November and December of the year. Any amounts not collected in December 31 are shown as accounts receivable.

For the year 1994, taxes of \$28,114.72 were levied on property with assessed valuations totaling \$10,159,490 at the rate of 3.33 mills 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 purposes, including charges for fire hydrant rental and service and for the purpose of paying the cost of acquiring, improving, or constructing fire protection facilities of the Fire Protection District, constituting works of public improvement, title to which shall be in the public.

FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1996

Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type in each of the statements) have not been presented since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statements

Total columns on the Combined 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. Interfund eliminations have not been made in the aggregation of this data.

NOTE 3 - CASH

At December 31, 1996, the status of deposited funds and collateralized balances are as follows:

Balance per bank statements	596,279
Secured by Federal Deposit Insurance	<u>50,779</u>
Unsecured and Uncollateralized	<u>\$0</u>

These deposits are made in one, which approximates market. Under state law, these deposits need be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Since the balance of deposited funds do not exceed \$100,000 the pledge of securities is not required.

NOTE 4 - AD VALOREM TAXES

All taxable property located within the State of Louisiana is subject by law to taxation on the basis of its assessed valuation. The assessed value is determined by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

George F. Delaune

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. Mark Ramage, Chairman
and the Members of the Board of Commissioners
Fire Protection District No. 2 of the
Parish of Pointe Coupee
Madison, Louisiana

I have audited the general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 2 OF THE PARISH OF PONTRE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, for the year ended December 31, 1997, and have issued my report thereon dated January 13, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1996

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 are generally 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

Property tax revenues are recognized when they become available. Available means when due, or past due and receivable and collected generally within 60 days after year end. See Note 4 for the property tax calendar.

Miscellaneous revenue (except investment earnings) are recorded as revenue when cash is received because they generally are not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Federal and state grants and reimbursements are recorded when the District is entitled to the funds.

Substantially all other revenues are recorded when received by the District.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due in the General Fund.

Budgets

Proposed operating budgets for the fiscal years 1991 through 2000 (the terms of the approved ad valorem tax millage), prepared on GAAP Basis, are approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The operating budget includes proposed expenditures and the means of financing them.

FIRE PROTECTION DISTRICT NO. 3 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1978

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FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - INTRODUCTION

On July 14, 1981, the 4th Ward Fire Protection District of the Parish of Pointe Coupee, Louisiana was redesignated Fire Protection District No. 2 of the Parish of Pointe Coupee, Louisiana (the "District") by a resolution of the Pointe Coupee Parish Police Jury under authority of Louisiana Revised Statute 49 Section 1491. The District operates under a commission form of government and provides fire protection services to all the territory situated within the limits of Pointe Coupee Election District 2, an said Election District was constituted. The Board is composed of five commissioners: two appointed by the Pointe Coupee Parish Police Jury; two appointed by the Village of Morganza; and one appointed by the other town who acts as chairman. These five commissioners accept no compensation although per diem is allowed. The District has no employees. Labor is furnished through a intergovernmental service agreement with the local volunteer firefighters.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Best of Practices

The accompanying general purpose financial statements of the Fire Protection District No. 2 of the Parish of Pointe Coupee, Louisiana 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 establishing governmental accounting and financial reporting principles.

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Pointe Coupee Parish Police Jury is the financial reporting entity for Pointe Coupee Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 Pointe Coupee 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:

1. Appointing a voting majority of an organization's governing body, and

	1996		1995	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
Capital Outlays -				
Vehicles				10,000
Fire fighting equipments and tools	8,000		8,000	
Protective gear				
Badges and paging equipment				5,781
Total Capital Outlays	8,000		8,000	15,781
Total Expenditures	25,260	29,406	26,207	26,827
Excess (Deficiency) of Revenues Over Expenditures	412	27,046	26,414	278
Fund Balance - January 1	61,778	61,778	00	61,518
FUND BALANCE - DECEMBER 31	62,190	88,824	88,412	62,796

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF POINTE-COUPÉE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL (GAAP BASIS) - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1994**

	1994		Balance Forwarded (Unavailable)	1993	
	Budget	Actual		Actual	
Revenues					
Taxes:					
Ad valorem	\$28,280	\$28,246	(\$338)	\$28,280	
Total Taxes	28,280	28,246	(338)	28,280	
Intergovernmental revenues -					
State fire insurance rebate	5,000	5,479	(479)	5,000	
State revenue sharing	2,244	2,237	(7)	2,244	
Total Intergovernmental Revenues	7,244	7,716	(486)	7,244	
Miscellaneous revenues -					
Interest earned	2,246	2,480	234	2,246	
Reimbursement				2,830	
Total Miscellaneous Revenues	2,246	2,480	234	5,076	
Total Revenues	37,770	38,452	127	40,584	
Expenditures					
Current Operations:					
General Government -					
Professional fees	1,580	1,500		1,580	
Tax collector fees	1,283	1,267	(16)	1,283	
Total General Government	2,863	2,767	(16)	2,863	
Public Safety:					
Vehicle maintenance	1,480	1,490	10	2,027	
Radio/pagers maintenance	1,280	918	(362)	1,694	
Fire equipment maintenance	1,200		1,200	3,420	
Protective gear		320	(320)	707	
Building maintenance	500	1,279	(779)	249	
Telephone	700	449	(251)	643	
Utilities	1,400	1,734	(334)	1,499	
Insurance	11,000	8,837	(2,163)	12,089	
Supplies and small tools	1,200	1,131	(69)	960	
Travel and training sessions		200	(200)	719	
All other	1,000	15	(985)	123	
Total Public Safety	28,280	18,899	(9,381)	27,681	
Total Current Operations	37,763	19,436	(18,327)	25,144	

The accompanying notes are an integral part of this statement.

	<u>1996</u>	<u>1995</u>
Capital Outlays-		
Vehicles		18,000
Fire fighting equipments and tools		
Protective gear		
Radios and paging equipment		2,291
Total Capital Outlays		<u>20,291</u>
Total Expenditures	<u>78,686</u>	<u>58,837</u>
Excess (Deficiency) of Revenues Over Expenditures	37,046	278
Fund Balance - January 1	<u>63,796</u>	<u>65,538</u>
FUND BALANCE - DECEMBER 31	<u>100,842</u>	<u>101,796</u>

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF POINTE CALLEE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>1995</u>	<u>1994</u>
Revenues:		
Taxes -		
Ad valorem	834,196	818,799
Total Taxes	<u>834,196</u>	<u>818,799</u>
Intra-governmental revenues -		
State fire insurance rebates	3,038	3,000
State revenue sharing	2,237	2,244
Total Intra-governmental Revenues	<u>5,275</u>	<u>5,244</u>
Miscellaneous revenues -		
Interest earned	2,480	2,746
Reimbursements	2,480	2,830
Total Miscellaneous Revenues	<u>4,960</u>	<u>5,576</u>
Total Revenues	<u>14,071</u>	<u>14,229</u>
Expenditures:		
Current Operations -		
General Government -		
Professional fees	1,800	1,800
Tax collector fees	1,207	1,066
Total General Government	<u>3,007</u>	<u>2,866</u>
Public Safety -		
Vehicle maintenance	1,890	2,177
Radio/paper maintenance	918	1,668
Fire equipment maintenance	3,430	3,430
Protective gear	300	300
Building maintenance	1,329	345
Telephones	445	641
Utilities	1,714	1,495
Insurance	8,837	10,180
Supplies and small tools	1,111	960
Travel and training services	230	315
All others	45	125
Total Public Safety	<u>18,849</u>	<u>21,580</u>
Total Current Operations	<u>19,496</u>	<u>24,446</u>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF POINTE COUPEE, LOUISIANA
COMBINED BALANCE SHEET
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS
DECEMBER 31, 1996**

	Current		Total	
	Account	Account	Memberships Only	
	Fund Type	Group		
	General Fund	General Fund	1996	1995
ASSETS				
Cash	86,170		86,170	180,271
Receivables -				
Accounts	37,626		37,626	37,710
Due income sharing				187
Due from other governmental units	1,000		1,000	0
Property, plant, and equipment		176,483	176,483	176,483
TOTAL ASSETS	124,796	176,483	301,279	394,951
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	875		875	823
Amount due subsequent years	1,000		1,000	1,000
Total Liabilities	1,875		1,875	1,823
Fund Equity				
Contributed capital - 4th Ward	2,781		2,781	2,781
Reserves for general fund assets -				
Pointe Coupee Parish Police Jury		11,000	11,000	11,000
Village of Morgan		3,271	3,271	3,271
4th Ward Fire Protection District		88,732	88,732	88,732
General Fund Reserves		176,483	176,483	176,483
Fund balance -				
Unreserved - unassigned	80,845		80,845	117,796
Total Fund Equity	83,626	190,483	274,109	383,123
TOTAL LIABILITIES AND FUND EQUITY	85,501	190,483	301,279	394,951

The accompanying notes are an integral part of this statement.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The statistical information listed as supplemental information in the table of contents is prepared for purposes of additional analysis and is not a required part of the general purpose financial statements of the Division. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, I express no opinion on it.

George F. Halawa, CPA

January 13, 1997

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Mr. Mark Ramagosa, Chairman
and Members of the Board of Commissioners
Fire Protection District No. 2 of the
Parish of Pointe Coupee
Morganza, Louisiana

I have audited the accompanying general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 2 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 1996 as listed in the Table of Contents. These financial statements are the responsibility of the Board of the District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards adopted by the American Institute of Certified Public Accountants; Government Auditing Standards, issued by the Comptroller General of the United States; and with provisions of Louisiana Revised Statutes 24:513 and the provisions of the Louisiana Governmental Audit Guide, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated January 13, 1997, on my consideration of the District's internal control structure and report dated January 13, 1997, on its compliance with laws and regulations.

FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANEA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1994

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FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF POINTE COUPEE
MORGANZA, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 1996

During the year, monthly budgetary comparison statements are used as management tools to control operations. When necessary the Board adopts budget amendments which are included in District minutes published in the official journal.

The District exercises budgetary control at the line item level. Unexpended appropriations lapse at the end year end and must be reappropriated in the next year's budget to be expended.

Expenditures

The District does not follow the encumbrance method of accounting.

Cash

Cash includes amounts in 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.

Bad Debt

The District uses the direct charge-off method whereby uncollectible amounts due from charges are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The direct charge-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.

Inventories

Inventories for supplies are immaterial and are recorded as expenditures when purchased.

Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair value on the date reported.

Compensated Absences

The District has no employees therefore, it has no vacation or sick leave policies.