

**OFFICIAL  
FILE COPY**  
**DO NOT BIND OUT**  
These documents  
emerge from the  
file and should  
remain in file

RECEIVED

OCT 22 1988

LIBRARY OF CONGRESS

9610

98002523

14

**FIRE PROTECTION SUBDISTRICT NO. 2  
OF WEST BAYON BOCCIA PARISH**

General Purpose Financial Statements  
Year Ended June 30, 1988

Under provisions of state law, this report is a public document. A copy of this report has been made available to the public and other persons interested in its contents. This report is subject to public inspection at the business hours of the office of the auditor of the parish, which is provided in the office of the parish clerk of court.

Release Date: 10-20-98

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	3
COMPONENT UNIT FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Balance Sheet - All Fund Types and Account Groups -	4
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GRAP Basis) - All Governmental Fund Types - Special Revenue Fund	5
Notes to the Financial Statements	6
SUPPLEMENTAL INFORMATION	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	13
Prior Years Findings	17

## Donald C. DeWille

CERTIFIED PUBLIC ACCOUNTANT  
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER NATIONAL ASSOCIATION OF STATE SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS  
(504) 262-7829

### INDEPENDENT AUDITOR'S REPORT

August 5, 1998

Board of Commissioners  
Fire Protection Sub-District No. 2 of West Baton Rouge Parish  
Broussard, Louisiana

I have audited the accompanying general purpose financial statements of the Fire Protection Sub-District No. 2 West Baton Rouge Parish as of June 30, 1998, and for the year then ended. These general purpose financial statements are the responsibility of the Fire Protection Sub-District No. 2 of West Baton Rouge Parish's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. 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 also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Fire Protection Sub-District No. 2 of West Baton Rouge Parish as of June 30, 1998, 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 August 5, 1998, on our consideration of Fire Protection Sub-District No. 2 of West Baton Rouge's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Respectfully submitted,



**FIRE PROTECTION DISTRICT NO. 1  
OF WEST BATH TOWN BORER PARISH  
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1988**

	GOVERNMENTAL	ACCOUNT	GENERAL	TOTALS
	FUND TYPE	GROUPS		
	Special	GENERAL	LONG-TERM	(MEMORANDUM
	Revenues	ASSETS	LIABILITIES	ONLY)
<b>ASSETS</b>				
Cash and Cash Equivalents	\$54,968	-0-	-0-	\$54,968
Certificate of Deposit	251,437	-0-	-0-	251,437
Sales Taxes Receivable	17,813	-0-	-0-	17,813
Fixed Assets	-0-	\$798,677	-0-	798,677
Amount To Be Provided	-0-	-0-	\$1,663	1,663
<b>TOTAL ASSETS</b>	<b>\$324,224</b>	<b>798,677</b>	<b>1,663</b>	<b>3,124,764</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts Payable	\$1,776	-0-	-0-	\$1,776
Employee Withholdings	968	-0-	-0-	968
Lease Obligations	-0-	-0-	\$1,663	1,663
<b>TOTAL LIABILITIES</b>	<b>2,744</b>	<b>-0-</b>	<b>1,663</b>	<b>4,408</b>
<b>FUND EQUITY:</b>				
Investment in General Fixed Assets	-0-	\$798,677	-0-	798,677
Fund Balance:				
Unreserved - Undesignated	\$21,471	-0-	-0-	\$21,471
<b>TOTAL FUND EQUITY</b>	<b>\$21,471</b>	<b>798,677</b>	<b>-0-</b>	<b>1,128,348</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$24,215</b>	<b>798,677</b>	<b>1,663</b>	<b>2,324,764</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**FIRE PROTECTION SUBDISTRICT NO. 2**  
**OF NEWT BATH TOWNS PARISH**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-**  
**BUDGET (BASED ON) AND ACTUAL**  
**OPERATIONAL FUND TYPES - SPECIAL REVENUE**  
**YEAR ENDED JUNE 30, 1988**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Sales Taxes	\$200,800	\$201,839	\$1,039
2% Insurance Rebate	7,500	6,423	(877)
Interest	8,000	8,773	4,773
<b>TOTAL REVENUES</b>	<b>\$216,300</b>	<b>\$217,035</b>	<b>\$735</b>
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
<b>PUBLIC SAFETY</b>			
Administrative Fee	4,615	4,324	2,291
Conventions & Special Training	4,500	4,582	(82)
Fire Equipment	11,500	14,473	(2,973)
Insurance	25,000	19,212	5,788
Interest	-0-	28	(28)
Maintenance	21,000	21,149	(149)
Machining Parts	1,500	-0-	1,500
Food	1,500	1,581	(81)
Payroll Taxes	2,500	2,399	100
Postage	200	142	58
Printing	300	-0-	300
Professional	2,000	2,844	(844)
Publications	800	788	12
Salaries	31,245	31,243	2
Supplies	1,000	758	242
Telephone	1,500	4,001	(2,501)
Uniforms	5,000	4,062	938
Utilities	2,300	1,688	612
Vehicle Expense	12,500	16,988	(4,488)
Miscellaneous	1,800	1,324	476
<b>CAPITAL OUTLAY</b>	<b>170,500</b>	<b>21,245</b>	<b>149,255</b>
<b>TOTAL EXPENDITURES</b>	<b>\$386,800</b>	<b>\$388,869</b>	<b>\$2,069</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>194,450</b>	<b>\$3,166</b>	<b>191,284</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>368,425</b>	<b>368,525</b>	<b>-0-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>163,867</b>	<b>371,691</b>	<b>207,824</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**FIRE PROTECTION SUBDISTRICT NO. 3  
OF WEST BAYOU BOUGE PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1988**

**INTRODUCTION**

Fire Protection Sub-District No. 3 of West Bayou Rouge Parish was established by the parish governing authority, West Bayou Rouge Parish Police Jury, as provided by Louisiana Revised Statute (LSR) 48:1508. The Fire Sub-District was created to do and perform all acts necessary and proper for the purpose of providing fire protection service within the Brusly sub-district. The sub-district is governed by a chief executive officer and a Board of commissioners, in accordance with LSR 48:1506 which provides that if a municipality is included within a sub-district, the governing body of the municipality shall be the governing body of the sub-district. The 1980 census population of the Sub-District was approximately 1,760 and the Fire Sub-District is a voluntary fire department with one permanent employee.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the West Bayou Rouge Fire Protection Sub-District No. 4 have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY**

GAAS Statement No. 34 established criteria for determining the reporting entity and component units that should be included within the reporting entity. The basic criterion for the inclusion of a potential component unit within the reporting entity is financial accountability. GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointment of governing boards
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public services

Because the Town of Brusly designates management and influences operations of the Fire Sub-District, it was determined to be a component unit of the Town of Brusly. The accompanying financial statements present information only on the funds maintained by the Fire Sub-District and do not present information on the Town of Brusly, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

**FIRE PROTECTION SUBDISTRICT NO. 2  
OF WEST BOSTON BORNE PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 15, 1988**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. FUND ACCOUNTING**

The Sub-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 Fire Sub-District are classified as governmental funds. Governmental funds account for the Fire Sub-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 Fire Sub-District include:

Special Revenue Fund are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**D. BASIS OF ACCOUNTING**

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized when they become measurable and available as net current assets. Sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenues at that time.

**FIRE PROTECTION SUBDISTRICT NO. 2  
OF WEST BAYON BOUGH PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. BASES OF ACCOUNTING** (Continued)

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes and interest income.

**Expenditures**

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

**K. BUDGETS**

Louisiana Local Government Budget Act, LA&-R.S. 38:1301-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Sub-District has expenditures under \$250,000, the Fire Sub-District does not fall within the Budget Act, but a budget was adopted.

**F. INSURANCES**

The Fire Sub-District does not use the accrual method of accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits. Under state law, the Sub-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 principal offices in Louisiana.

**H. INVENTORIES**

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

**I. PREPAID ITEMS**

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.



**FIRE PROTECTION SUBDISTRICT NO. 2  
OF WEST BAYON BOUGE PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDING JUNE 30, 1998**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**K. SALES TAXES**

Sales tax revenues are collected by the West Baton Rouge Sales Tax Department for the West Baton Rouge Fire Protection District No. 1 (District). The sub-District No. 2 participates with the other sub-districts in the district receiving 17.4% of the district's distributable portion.

**L. TOTAL COLUMN ON COMBINED STATEMENTS**

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

**FIRE PROTECTION SUBDISTRICT NO. 2  
OF WEST BAYON BOUGE PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1988**

**NOTE 2 - CASH AND CASH EQUIVALENTS**

The Fire Sub-District had cash in a demand checking account at year-end as follows:

Money Cash	\$258
Demand Account	30,000
Savings	34,880
	<hr/>
	34,968
Certificate of Deposit	251,636
	<hr/>
Total Cash & Cash Equivalents	286,822
	<hr/>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1988, the sub-district had \$308,184 in deposits (collected bank balances). Those deposits are insured from risk by \$256,534 of federal deposit insurance and \$328,880 of pledged securities (market value held by the custodial bank in the name of the fiscal agent bank (GASB Category 3)).

**NOTE 3 - RECEIVABLES**

A summary of receivables follows:

Sales Taxes	\$17,813
	<hr/>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**FIRE PROTECTION SUBDISTRICT NO. 2  
OF WEST BAYTON HOUSE PARISH  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1998**

**NOTE 4 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets at year end follows:

	<u>Balance 7/1/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/98</u>
Equipment & Vehicles	\$768,733	11,448	\$-0-	\$780,181
New Fire Station	-0-	18,508	-0-	18,508
Total	<u>768,733</u>	<u>31,956</u>	<u>-0-</u>	<u>800,689</u>

**NOTE 5 - PENSION PLAN AND RETIREMENT COMMITMENTS**

The Fire Sub-District does not have a pension plan nor offers post retirement benefits.

**NOTE 6 - LITIGATION AND CLAIMS**

As of June 30, 1998, the Fire Sub-District was not a defendant in any lawsuits and was not aware of any unasserted claims. No claims or litigation costs were incurred during the current year.

**NOTE 7 - BOARD MEMBER COMPENSATION**

No member of the board receives any compensation.

## **SUPPLEMENTAL INFORMATION**

**Donald C. DeVille**

CERTIFIED PUBLIC ACCOUNTANT  
MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER STATE SOCIETY OF ACCOUNTANTS  
MEMBER STATE SOCIETY OF TAXATION  
MEMBER STATE SOCIETY OF CHARTERED ACCOUNTANTS  
MEMBER STATE SOCIETY OF ACCOUNTING AND TAXATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND FINANCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND MANAGEMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND BUSINESS  
MEMBER STATE SOCIETY OF ACCOUNTING AND ECONOMICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND STATISTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND RESEARCH  
MEMBER STATE SOCIETY OF ACCOUNTING AND EDUCATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND PROFESSIONAL DEVELOPMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND ETHICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND INTEGRITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND HONOR  
MEMBER STATE SOCIETY OF ACCOUNTING AND EXCELLENCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND INNOVATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND LEADERSHIP  
MEMBER STATE SOCIETY OF ACCOUNTING AND SERVICE  
MEMBER STATE SOCIETY OF ACCOUNTING AND COMMUNITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENVIRONMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND SOCIETY  
MEMBER STATE SOCIETY OF ACCOUNTING AND CULTURE  
MEMBER STATE SOCIETY OF ACCOUNTING AND ARTS  
MEMBER STATE SOCIETY OF ACCOUNTING AND SCIENCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND TECHNOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND INFORMATICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND TELECOMMUNICATIONS  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENERGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND TRANSPORTATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND CONSTRUCTION  
MEMBER STATE SOCIETY OF ACCOUNTING AND MANUFACTURING  
MEMBER STATE SOCIETY OF ACCOUNTING AND DISTRIBUTION  
MEMBER STATE SOCIETY OF ACCOUNTING AND RETAIL  
MEMBER STATE SOCIETY OF ACCOUNTING AND WHOLESALE  
MEMBER STATE SOCIETY OF ACCOUNTING AND SERVICES  
MEMBER STATE SOCIETY OF ACCOUNTING AND HEALTHCARE  
MEMBER STATE SOCIETY OF ACCOUNTING AND EDUCATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND FINANCIAL SERVICES  
MEMBER STATE SOCIETY OF ACCOUNTING AND INVESTMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND RISK MANAGEMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND COMPLIANCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND GOVERNANCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND CORPORATE  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENTREPRENEURSHIP  
MEMBER STATE SOCIETY OF ACCOUNTING AND SMALL BUSINESS  
MEMBER STATE SOCIETY OF ACCOUNTING AND SOCIAL RESPONSIBILITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND SUSTAINABILITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND INCLUSION  
MEMBER STATE SOCIETY OF ACCOUNTING AND DIVERSITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND EQUITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND JUSTICE  
MEMBER STATE SOCIETY OF ACCOUNTING AND HUMAN RIGHTS  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENVIRONMENTAL  
MEMBER STATE SOCIETY OF ACCOUNTING AND CLIMATE  
MEMBER STATE SOCIETY OF ACCOUNTING AND WATER  
MEMBER STATE SOCIETY OF ACCOUNTING AND OCEAN  
MEMBER STATE SOCIETY OF ACCOUNTING AND SPACE  
MEMBER STATE SOCIETY OF ACCOUNTING AND AEROSPACE  
MEMBER STATE SOCIETY OF ACCOUNTING AND DEFENSE  
MEMBER STATE SOCIETY OF ACCOUNTING AND SECURITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND CYBER  
MEMBER STATE SOCIETY OF ACCOUNTING AND DATA  
MEMBER STATE SOCIETY OF ACCOUNTING AND AI  
MEMBER STATE SOCIETY OF ACCOUNTING AND BLOCKCHAIN  
MEMBER STATE SOCIETY OF ACCOUNTING AND DIGITAL  
MEMBER STATE SOCIETY OF ACCOUNTING AND SMART  
MEMBER STATE SOCIETY OF ACCOUNTING AND AUTOMATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND ROBOTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOTECHNOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND BIOTECHNOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOMATERIALS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOELECTRONICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOPHOTONICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOMECHANICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOMEDICINE  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOCHEMISTRY  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOFABRICATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOSYSTEMS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANODEVICES  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOCIRCUITS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOSensors  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANODIAGNOSTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOTHERAPEUTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANODRUGS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOVACCINES  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOSENSORS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOELECTRONICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINFORMATICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOIMAGING  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOSENSING  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOACTUATORS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOHYBRIDS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED

MEMBER  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER STATE SOCIETY OF ACCOUNTANTS  
MEMBER STATE SOCIETY OF TAXATION  
MEMBER STATE SOCIETY OF CHARTERED ACCOUNTANTS  
MEMBER STATE SOCIETY OF ACCOUNTING AND TAXATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND FINANCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND MANAGEMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND BUSINESS  
MEMBER STATE SOCIETY OF ACCOUNTING AND ECONOMICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND STATISTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND RESEARCH  
MEMBER STATE SOCIETY OF ACCOUNTING AND EDUCATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND PROFESSIONAL DEVELOPMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND ETHICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND INTEGRITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND HONOR  
MEMBER STATE SOCIETY OF ACCOUNTING AND EXCELLENCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND INNOVATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND LEADERSHIP  
MEMBER STATE SOCIETY OF ACCOUNTING AND SERVICE  
MEMBER STATE SOCIETY OF ACCOUNTING AND COMMUNITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENVIRONMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND SOCIETY  
MEMBER STATE SOCIETY OF ACCOUNTING AND CULTURE  
MEMBER STATE SOCIETY OF ACCOUNTING AND ARTS  
MEMBER STATE SOCIETY OF ACCOUNTING AND SCIENCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND TECHNOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND INFORMATICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND TELECOMMUNICATIONS  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENERGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND TRANSPORTATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND CONSTRUCTION  
MEMBER STATE SOCIETY OF ACCOUNTING AND MANUFACTURING  
MEMBER STATE SOCIETY OF ACCOUNTING AND DISTRIBUTION  
MEMBER STATE SOCIETY OF ACCOUNTING AND RETAIL  
MEMBER STATE SOCIETY OF ACCOUNTING AND WHOLESALE  
MEMBER STATE SOCIETY OF ACCOUNTING AND SERVICES  
MEMBER STATE SOCIETY OF ACCOUNTING AND HEALTHCARE  
MEMBER STATE SOCIETY OF ACCOUNTING AND EDUCATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND FINANCIAL SERVICES  
MEMBER STATE SOCIETY OF ACCOUNTING AND INVESTMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND RISK MANAGEMENT  
MEMBER STATE SOCIETY OF ACCOUNTING AND COMPLIANCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND GOVERNANCE  
MEMBER STATE SOCIETY OF ACCOUNTING AND CORPORATE  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENTREPRENEURSHIP  
MEMBER STATE SOCIETY OF ACCOUNTING AND SMALL BUSINESS  
MEMBER STATE SOCIETY OF ACCOUNTING AND SOCIAL RESPONSIBILITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND SUSTAINABILITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND INCLUSION  
MEMBER STATE SOCIETY OF ACCOUNTING AND DIVERSITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND EQUITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND JUSTICE  
MEMBER STATE SOCIETY OF ACCOUNTING AND HUMAN RIGHTS  
MEMBER STATE SOCIETY OF ACCOUNTING AND ENVIRONMENTAL  
MEMBER STATE SOCIETY OF ACCOUNTING AND CLIMATE  
MEMBER STATE SOCIETY OF ACCOUNTING AND WATER  
MEMBER STATE SOCIETY OF ACCOUNTING AND OCEAN  
MEMBER STATE SOCIETY OF ACCOUNTING AND SPACE  
MEMBER STATE SOCIETY OF ACCOUNTING AND AEROSPACE  
MEMBER STATE SOCIETY OF ACCOUNTING AND DEFENSE  
MEMBER STATE SOCIETY OF ACCOUNTING AND SECURITY  
MEMBER STATE SOCIETY OF ACCOUNTING AND CYBER  
MEMBER STATE SOCIETY OF ACCOUNTING AND DATA  
MEMBER STATE SOCIETY OF ACCOUNTING AND AI  
MEMBER STATE SOCIETY OF ACCOUNTING AND BLOCKCHAIN  
MEMBER STATE SOCIETY OF ACCOUNTING AND DIGITAL  
MEMBER STATE SOCIETY OF ACCOUNTING AND SMART  
MEMBER STATE SOCIETY OF ACCOUNTING AND AUTOMATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND ROBOTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOTECHNOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND BIOTECHNOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOMATERIALS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOELECTRONICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOPHOTONICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOMECHANICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOLOGY  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOMEDICINE  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOCHEMISTRY  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOFABRICATION  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOSYSTEMS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANODEVICES  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOCIRCUITS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOSensors  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANODIAGNOSTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOTHERAPEUTICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANODRUGS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOVACCINES  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOSENSORS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOELECTRONICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINFORMATICS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOIMAGING  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOSENSING  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOACTUATORS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOHYBRIDS  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED  
MEMBER STATE SOCIETY OF ACCOUNTING AND NANOBIOINSPIRED

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

August 5, 1998

Board of Commissioners  
Fire Protection Sub-District No. 2 of West Baton Rouge Parish  
Broussard, Louisiana

I have audited the financial statements of the Fire Protection Sub-District No. 2 of West Baton Rouge Parish as of and for the year ended June 30, 1998, and have issued my report thereon dated August 3, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether Fire Protection Sub-District No. 2 of West Baton Rouge Parish's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, 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.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing my audit, I considered Fire Protection Sub-District No. 2 of West Baton Rouge Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

*Donald C. DeVille*

FIRE PROTECTION SUBDISTRICT NO. 2  
OF WEST BAYON BOUGH PARISH  
FISCAL YEAR'S FINANCIAL  
YEAR ENDED JUNE 30, 1998

\* \* \* \*

NONE

\* \* \* \*