

WARD 7 FIRE PROTECTION DISTRICT
A COMPONENT UNIT
OF THE MONROE PARISH POLICE JURY
MONROE PARISH, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AND ACCOUNTANT'S COMPIATION REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Mayor and other appropriate public officials. The report is available for public inspection at the Station Rouge office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date 7-21-04

Ward 7 Fire Protection District
Bossier Parish, Louisiana
December 31, 2003

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Johnson, Thomas & Cunningham
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ACCOUNTANTS' COMPILATION REPORT ON THE FINANCIAL STATEMENTS

Kenneth L. Koops, Chairman
and Members of the Board of Commissioners
Ward 7 Fire Protection District
P. O. Box 308
Saline, LA 71170

We have compiled the accompanying general purpose financial statements of the Ward 7 Fire Protection District, Natchitoches Parish, Louisiana, as of and for the year ended December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

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 in any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 17, 2004 on the results of our agreed-upon procedures.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

June 17, 2004
Natchitoches, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

Ward 7 Fire Protection District
 Bienville Parish, Louisiana
 Combined Balance Sheet
 Fund Type and Account Group
 December 31, 2000

Assets	Governmental Fund Type General Fund	Account Group General Fixed Assets	Totals (Memorandum Only) 12-31-00
Cash and Cash Equivalents	\$ 21,378	\$ 0	\$ 21,378
Receivables - Ad Valorem Taxes	98,492	0	98,492
Deposits	430	0	430
Property, Plant and Equipment	0	809,512	809,512
Total Assets	\$120,300	\$809,512	\$929,812
Liabilities & Fund Equity:			
Liabilities-			
Accounts Payable	\$ 18,862	\$ 0	\$ 18,862
Fund Equity-			
Investment in General Fixed Assets	\$ 0	\$818,512	\$818,512
Fund Balance-			
Unreserved-Undesignated	109,833	0	109,833
Total Fund Equity	\$109,833	\$818,512	\$928,345
Total Liabilities & Fund Equity	\$128,695	\$818,512	\$947,207

See notes to financial statements and accountants' compilation report.

Ward 1 Fire Protection District
Bossier Parish, Louisiana
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Governmental Fund Type: General Fund
December 31, 2003

REVENUES:	Budget	Actual	Variance- Favorable/ (Unfavorable)
Property Taxes	\$100,000	\$108,299	\$ 8,299
Intergovernmental:			
Revenue Sharing	4,000	5,047	1,047
Fire Insurance Premium Rebate	0	200	200
Interest	200	189	(11)
Miscellaneous	-----0	-----333	-----333
Total Revenue	\$104,200	\$118,658	\$14,458
EXPENDITURES:			
Public Safety			
Current:			
Advertising	\$ 1,000	\$ 0	\$ 1,000
Trade and Fuel Fund	4,000	4,229	(229)
Building Maintenance	200	0	200
Contracted Services	12,000	12,000	0
Dues and Subscriptions	500	500	400
Electric Expense	0	384	(384)
Equipment Maintenance Cost	3,000	3,149	(149)
Firepersons Uniforms	0	10	(10)
Insurance	7,500	8,278	(778)
Legal and Accounting	3,000	2,960	40
Taxes and Licenses	0	0	0
Office Supply and Postage	500	578	78
Operating Supplies	5,000	4,700	300
Outside Services	0	4,092	(4,092)
Rent	1,500	869	631
Statutory Deductions	6,000	3,000	3,000
Telephone and Utilities	7,000	5,278	1,722
Training and Travel	750	750	0
Capital Outlay	151,000	158,565	-----7,565
Total Expenditures	\$204,100	\$202,464	\$ 1,636
Deficiency of Revenues over Expenditures	(99,900)	(83,811)	16,089
Fund Balance-Beginning of Year	106,206	106,206	-----0
Fund Balance-End of Year	\$ 6,306	\$ 22,395	\$ 16,089

See notes to financial statements and accountants' compilation report.

NOTES TO FINANCIAL STATEMENTS

**Ward 7 Fire Protection District
Bossier Parish, Louisiana
Notes to Financial Statements
December 31, 2020**

INTRODUCTION

Ward 7 Fire Protection District of Bossier Parish is located in the southeast portion of Bossier Parish in north Louisiana. As provided by Louisiana Revised Statute 40:1485, the Ward 7 Fire Protection District of Bossier Parish, Louisiana, is governed by five commissioners who are resident property taxpayers of the District. The Villages of Lucky and Saline each appoint one commissioner and the Bossier Parish Police Jury appoints two members; these four commissioners then select the fifth commissioner. The five commissioners are referred to as the Board of Commissioners. The members serve terms of two years. The members of the Board of Commissioners do not receive compensation.

The District was created for the purpose of acquiring, maintaining, and operating buildings, machinery, equipment, water tanks, water hydrants and water lines, and items necessary to provide proper fire prevention and control within the fire district. The District's records are housed in the home of the secretary treasurer of the Board of Commissioners, the home of the president of the Board of Commissioners, and the eight stations in the district. The District and the volunteer fire department coordinate their efforts to achieve the goals of fire protection for the district.

I. Summary of Significant Accounting Policies**A. Basis of Presentation**

The accompanying general purpose financial statements of the District 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.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier 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 Bossier 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:

Ward 7 Fire Protection District
Bossier Parish, Louisiana
Notes to Financial Statements
December 31, 2003

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 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 approves the organization's governing body, and the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury, the District was determined to be a component unit of the Bossier 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.

The following is a summary of certain significant accounting principles and practices:

Fund Accounting:

The accounts of Ward 7 Fire Protection District are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund or account groups are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues and expenditures. Resources are allocated to the fund or account group based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in this report is described as follows:

Governmental Fund:

General Fund. The General Fund is the general operating fund of the District. It is used to account for all financial resources of the District.

Fund Assets:

The accounting and reporting treatment applied to the fund assets associated with a fund are determined by its measurement focus. The governmental fund is accounted for on a spending or "financial flow" measurement focus and only current assets and liabilities are generally included on its balance sheet.

Ward 7 Fire Protection District
Iberville Parish, Louisiana
Notes to Financial Statements
December 31, 2000

Fixed assets used in the governmental fund operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the general fund.

These assets are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

The account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement flows applied.

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Taxes are recorded as earned since they are measurable and available and are therefore considered to be susceptible to accrual. Expenditures are generally recognized when the related fund liability is incurred. Purchases of various operating supplies are reported as expenditures at the time purchased.

Total Columns on Combined Statements-Overview:

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis.

Budgetary Practices:

Prior to the beginning of each fiscal year, the Treasurer submits a proposed budget to the Board of Commissioners. The budget is adopted, and held open for public inspection. All budgetary appropriations lapse at the end of the year. The budget presented in these financial statements was adopted on a basis consistent with generally accepted accounting principles.

Investments:

The District does not have any investments other than cash invested in interest bearing checking accounts.

Ward 7 Fire Protection District
Bossier Parish, Louisiana
Notes to Financial Statements
December 31, 2003

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

3. Pension Plan:

The District is not a member of any retirement plan.

4. General Fixed Assets:

A summary of changes in general fixed assets follows:

	Balance 1-1-03	Additions	Deletions	Balance 12-31-03
Land	\$ 8,971			\$ 8,971
Buildings	157,618	\$ 0	\$ 0	157,618
Furniture & Equipment	332,588	158,166	0	490,754
Total	\$599,177	\$158,166	\$0	\$757,343

4. Litigation:

Management has advised us that the District is not a party in any litigation seeking damages for the year ended December 31, 2003.

5. Related Party Transactions:

The District had no identified related party transactions for the year ended December 31, 2003.

6. Compensation Paid to Board Members:

The members of the Board of Commissioners of the District receive no compensation for their services.

Ward 7 Fire Protection District
Bossier Parish, Louisiana
Notes to Financial Statements
December 31, 2003

7. Ad Valorem Taxes:

Ad valorem taxes (which are based on assessments of business property and homesteads in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed by the Tax Assessor of Bossier Parish on a calendar basis, become due on November 15 of each year and become delinquent on December 31 at which time they attach to an enforceable lien on property. The taxes are generally collected in December of the current year and January and February of the ensuing year. Only the amounts collected by the tax collector in January through May of the ensuing year have been reported as a receivable. A small portion of the assessed property taxes are held each year in the form of protested taxes and these taxes are recognized in the period received by the District. Total taxes collected for 2003 were \$188,899.

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expires
Construction & Maintenance	12.17	11.68	2006
Maintenance	5.00	5.00	2011

8. Compensated Absence:

There are no accumulated and vested benefits relating to vacation and sick leave, as the District has no employees.

9. Long-Term Obligations:

Long-term Obligations expected to be financed from the governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental fund when due. The District has no long-term obligations at December 31, 2003.

10. Fund Equity:

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

Designated fund balances represent tentative plans for future use of financial resources.

At December 31, 2003, the District's fund balance was unreserved and undesignated.

Ward 7 Fire Protection District
 Bienville Parish, Louisiana
 Notes to Financial Statements
 December 31, 2000

10. Cash and Cash Equivalents:

At December 31, 2000, the District has cash and cash equivalents (book balances) totaling \$21,378, as follows:

Petty Cash	\$ 200
Demand & Time Deposits	21,178
Total	\$21,378

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 building or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the District has \$21,798 deposits (collected bank balances). These deposits are secured from risk by \$21,798 of federal deposit insurance.

11. Leases:

On July 1, 1988, the Ward 7 Fire Protection District entered into three 99-year property leases for land to be used for fire stations. The consideration for the leases is the benefit that will be provided to Lessor by having fire protection equipment on the leased premises.

Johnson, Thomas & Cunningham
Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPOON PROCEDURES

Ward T Fire Protection District
Camp, LA 70431

We have performed the procedures included in the Louisiana Governmental Audit Guide and summarized below, which were agreed to by the management of the Ward T Fire Protection District Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ward T Fire Protection District compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Assertion Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these 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 \$10,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2711-2791 (the public bid law).

None Found.

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 interest 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 employees paid during the period under examination.

Not applicable.

- Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (I) were also included on the listing obtained from management in agreed-upon procedures (II) as immediate family members.

Not applicable.

BUDGETING

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

Management provided us with a copy of the original budget. There was one amendment during the year.

- Trace the budget adoption and amendment to the minute book.

The original budget was traced to the minutes of the District meeting and was amended on December 13, 2003.

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

ACCOUNTING AND REPORTING

- Randomly select 6 disbursements made during the period under examination and:

- 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.

- Determine if payments were properly coded to the correct fund and general ledger account.

Each disbursement appeared to be coded correctly.

- Determine whether payments received approval from proper authorities.

Inspection of supporting documentation showed written approval.

MEETINGS

- Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:11 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

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 any other indebtedness which have not been approved by the State Bond Commission.

We inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds or other indebtedness which had not been approved by the State Bond Commission.

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.

Not applicable.

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 the Ward 7 Fire Protection District 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. However, under Louisiana Revised Statute 14:213, this report is distributed by the Legislative Auditor as a public document.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPAs

June 17, 2004

Natchitoches, Louisiana

Ward 7 Fire Protection District
Bossier Parish, Louisiana
P. O. Box 309
Bossier, LA 71029

LOUISIANA ATTESTATION QUESTIONNAIRE

Johnson, Thomas & Cunningham, CPA's
121 Bienville Street
Metairie, LA 70002

In connection with your compilation of our financial statements as of December 31, 2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 24, 2004.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 28:2111, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employee 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 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, 1998, under circumstances that would constitute a violation of LSA-RS 42:1113.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 28:1301-14) or the budget requirements of LSA-RS 29:41.

Yes No

Accounting and Reporting

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

Yes No

We have filed our annual financial statements in accordance with LSA-RS 34:514, 31-415, and/or 36-51, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 34:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 10 of the 1874 Louisiana Constitution, and LSA-RS 47:1418.5B.

Yes 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 14:118, and AG opinion T5-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any considerations in 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.

Chairman Kenneth L. Kroetz

Date June 24, 2004

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.