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**FIRE PROTECTION DISTRICT NO. 1
OF TENSAS PARISH, LOUISIANA
TENSAS PARISH POLICE JURY**

**Component Unit Financial Statements and
Independent Auditor's Reports
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 JUL 26 2000

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OF TENSAS PARISH, LOUISIANA
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SECTION I – GENERAL PURPOSE FINANCIAL STATEMENTS

SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA
H. MYLES HOPKINS, CPA
SUSAN L. MANGE, CPA

JOHN M. JONES, CPA 1921 - 1983

INDEPENDENT AUDITOR'S REPORT

**Members of the Board Commissioners
Fire Protection District No. 1 of Tensas Parish, Louisiana
St. Joseph, Louisiana**

We have audited the accompanying general-purpose financial statements of the Fire Protection District No. 1 of Tensas Parish, Louisiana as of December 31, 1999 as listed in the table of contents. These general-purpose financial statements are the responsibility of Fire Protection District No. 1 of Tensas Parish, Louisiana's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Fire Protection District No. 1 of Tensas Parish, Louisiana, as of December 31, 1999 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2000 on our consideration of the Fire Protection District No. 1 of Tensas Parish, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

**Members of the Board Commissioners
Fire Protection District No. 1 of Tensas Parish
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Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Fire Protection District No. 1 of Tensas Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

**Ferriday, Louisiana
June 29, 2000**

Switzer, Hopkins & Manger

**FIRE PROTECTION DISTRICT NO. 1
OF TENSAS PARISH, LOUISIANA
COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999**

	<u>Governmental Fund Type</u> <u>General</u> <u>Fund</u>
<u>ASSETS</u>	
Receivables-property taxes	\$ 142,218
Receivables-sales taxes	6,177
Total assets	<u>148,395</u>
<u>LIABILITIES AND FUND EQUITY</u>	
Liabilities:	<u>-</u>
Fund Equity:	
Fund Balance:	
Unreserved-undesignated	<u>148,395</u>
Total Fund Equity	<u>148,395</u>
Total liabilities and fund equity	<u>\$ 148,395</u>

The following notes are an integral part of these financial statements.

FIRE PROTECTION DISTRICT NO. 1
OF TENSAS PARISH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	General Fund
<u>REVENUES</u>	
Property taxes	142,218
Sales taxes	6,177
	148,395
<u>EXPENDITURES</u>	-
EXCESS OF REVENUES OVER EXPENDITURES	148,395
FUND BALANCE, BEGINNING OF YEAR	-
FUND BALANCE, END OF YEAR	\$ 148,395

The following notes are an integral part of these financial statements.

**FIRE PROTECTION DISTRICT NO. 1
OF TENSAS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999**

INTRODUCTION

1. The Tensas Parish Police Jury created the Fire Protection District No. 1 of Tensas Parish, Louisiana May 25, 1999 by resolution. The District operates in compliance with Part I Chapter 7, Title 40 of the Louisiana Revised Statutes of 1950.
2. The purpose of the District is to provide fire protection.
3. The District's boundaries are all of Tensas Parish, Louisiana. Tensas Parish is located in Northeast Louisiana and has a population of 6,300.
4. A Board of Commissioners appointed by the Tensas Parish Police Jury governs the District. The board members are presently serving without compensation.
5. The District had no paid employees during 1999.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Reporting Entity

This report includes all funds that are controlled by or dependent of the Board of Commissioners. Control by or dependence on the Fire District was determined on the basis of budget adoption, authority to issue debt, appointment of governing body, and other general oversight responsibility.

2. Fund Accounting

The accounts of the Fire District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the accompanying financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Fire Protection District No. 1 of Tensas Parish. It is used to account for all financial resources except those required to be accounted for in another fund.

**FIRE PROTECTION DISTRICT NO. 1
OF TENSAS PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general-purpose financial statements have been prepared on the modified accrual basis (GAAP) of accounting.

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15, of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February.

Taxes levied at 4.00 mills of the assessed valuation of property in the district for acquiring, constructing, improving, maintaining and/or operating parish wide fire protection facilities and equipment in and for the District and paying the cost of obtaining water for parish wide fire protection purposes.

Sales taxes of one quarter per cent of sales in Tensas Parish were levied beginning October 1, 1999. This tax expires September 30, 2009.

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

Substantially all other revenues are recorded when received.

Expenditures

Purchase of equipment and supplies are recorded when the related fund liability is incurred.

4. Budget Practices

The District did not adopt a budget for 1999 and had no expenditures.

SECTION II – REPORT ON COMPLIANCE/INTERNAL CONTROL

SWITZER, HOPKINS & MANGE

Certified Public Accountants

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

Members of the Board of Commissioners
Fire Protection District No. 1 of Tensas Parish
St. Joseph, Louisiana

We have audited the general purpose financial statements of Fire Protection District No. 1 of Tensas Parish, Louisiana as of and for the year ended December 31, 1999, and have issued our report thereon dated June 29, 2000. We have conducted our 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 District No. 1 of Tensas Parish, Louisiana's general purpose financial statements are free of material misstatement, we 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 those provisions was not an object of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fire Protection District No. 1 of Tensas Parish, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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.

**Members of the Board of Commissioners
Fire Protection District No. 1 of Tensas Parish
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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 general purpose 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. We noted no matters involving the internal control over financial reporting and its operation that we consider being material weaknesses.

This report is intended for the information and use of management of the district and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

**Ferriday, Louisiana
June 29, 2000**

Switzer, Hopkins & Marge

**SECTION III – SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

**FIRE PROTECTION DISTRICT NO. 1
OF TENSAS PARISH, LOUISIANA**

**Schedule of Findings and Questioned Costs
Year Ended December 31, 1999**

Summary of Audit Reports

- 1. The auditor's report expresses an unqualified opinion on the General Purpose Financial Statements.**
- 2. No reportable condition was disclosed during the audit of the financial statements reported in the Report on Compliance and on Internal Control Over Financial Reported Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.**
- 3. No instances of noncompliance with certain laws and regulations of the District were disclosed during the audit.**

Findings -- Financial Statement Audit

None