

JONESBORO FIRE PROTECTION DISTRICT #1  
A COMPONENT UNIT OF THE JACKSON PARISH POLICE JURY  
JACKSON PARISH, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS  
AND ACCOUNTANT'S COMPILATION REPORT  
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 2004

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 1-12-05

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JONESBORO FIRE PROTECTION DISTRICT #1  
A Component Unit of the Jackson Parish Police Jury  
Jackson Parish, Louisiana

General Purpose Financial Statements  
and Accountant's Compilation Report  
As of and for the Two Years Ended June 30, 2004

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## ACCOUNTANT'S COMPILATION REPORT

Mr. Ben Bradford, President  
and Members of the Board of Commissioners  
Jonesboro Fire Protection District #1  
P. O. Box 724  
Jonesboro, LA 71251

We have compiled the accompanying general purpose financial statements of the Jonesboro Fire Protection District #1, Jackson Parish, Louisiana, a component unit of the Jackson Parish Police Jury, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of general purpose financial statements information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurances on them.

We are not independent with respect to the Jonesboro Fire Protection District #1.

  
KENNETH D. FOLDEN & CO.  
Certified Public Accountants

Jonesboro, Louisiana  
December 16, 2004

JONESBORO FIRE PROTECTION DISTRICT #1  
 Jackson Parish, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 Combined Balance Sheet  
 June 30, 2004

GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	

## ASSETS AND OTHER DEBITS

## Assets:

Cash and cash equivalents	\$ 13,447	\$	\$ 13,447
Investments	31,948		31,948
Accounts receivable - Parcel fees	6,612		6,612
Land, plant and equipment		21,126	21,126
<b>TOTAL ASSETS</b>	<b>\$ 52,007</b>	<b>\$ 21,126</b>	<b>\$ 73,133</b>

LIABILITIES, EQUITY AND  
OTHER CREDITS

Liabilities - accounts payable	\$ 9,436	\$	\$ 9,436
<b>Total Liabilities</b>	<b>9,436</b>		<b>9,436</b>

## Equity:

Investment in general fixed assets		21,126	21,126
Fund balance - Unreserved - undesignated	42,571		42,571
<b>Total Equity</b>	<b>42,571</b>	<b>21,126</b>	<b>63,697</b>

TOTAL LIABILITIES AND  
FUND EQUITY

<b>\$ 52,007</b>	<b>\$ 21,126</b>	<b>\$ 73,133</b>
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See accompanying notes and Accountant's Compilation Report

JONESBORO FIRE PROTECTION DISTRICT #1  
Jackson Parish, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Parcel fees	\$ 52,000	\$ 54,842	\$ 2,842
Fire insurance rebate	7,000	8,720	1,720
Forestry grants		4,974	4,974
Interest	1,250	1,413	163
Miscellaneous		34	34
<b>Total revenues</b>	<b>60,250</b>	<b>69,983</b>	<b>9,733</b>
<b>Expenditures:</b>			
<b>Public safety:</b>			
Advertising	200	41	159
Communications	3,750	3,331	419
Contracted services	52,000	31,844	20,156
Dues and subscriptions		85	(85)
Insurance	4,500	4,588	(88)
Legal and accounting	2,500	3,853	(1,353)
Miscellaneous	1,500	44	1,456
Office	2,500	2,022	478
Equipment supplies and maintenance	2,500	10,575	(8,075)
Training	3,500	1,030	2,470
Capital outlay	3,750	0	3,750
<b>Total expenditures</b>	<b>76,700</b>	<b>57,413</b>	<b>19,287</b>
<b>EXCESS (Deficiency) OF REVENUES EXPENDITURES OVER (Under) EXPENDITURES</b>	<b>(16,450)</b>	<b>12,570</b>	<b>29,020</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>26,440</b>	<b>26,440</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 9,990</b>	<b>\$ 39,010</b>	<b>\$ 29,020</b>

See accompanying notes and Accountant's Compilation Report

JONESBORO FIRE PROTECTION DISTRICT #1  
Jackson Parish, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2004

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Parcel fees	\$ 52,000	\$ 55,654	\$ 3,654
Fire insurance rebate	7,000	9,360	2,360
Forestry grants		1,000	1,000
Interest	1,250	995	(255)
Miscellaneous		340	340
<b>Total revenues</b>	<b>60,250</b>	<b>67,349</b>	<b>7,099</b>
<b>Expenditures:</b>			
Public safety:			
Advertising	200	96	104
Communications	3,750	4,904	(1,154)
Contracted services	52,000	38,442	13,558
Dues and subscriptions		116	(116)
Insurance	4,500	11,295	(6,795)
Legal and accounting	2,500	3,390	(890)
Miscellaneous	1,500		1,500
Volunteer pay		2,155	(2,155)
Office	2,500	307	2,193
Equipment supplies and maintenance	2,500	1,078	1,422
Training	3,500		3,500
Capital outlay	3,750	2,005	1,745
<b>Total expenditures</b>	<b>76,700</b>	<b>63,788</b>	<b>12,912</b>
<b>EXCESS (Deficiency) OF REVENUES EXPENDITURES OVER (Under) EXPENDITURES</b>	<b>(16,450)</b>	<b>3,561</b>	<b>20,011</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>39,010</b>	<b>39,010</b>	
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 22,560</b>	<b>\$ 42,571</b>	<b>\$ 20,011</b>

See accompanying notes and Accountant's Compilation Report

JONESBORO FIRE PROTECTION DISTRICT #1  
Jackson Parish, Louisiana  
Notes to the Financial Statements  
As of and for the Two Years Ended June 30, 2004

## INTRODUCTION

The Jonesboro Fire Protection District of Jackson Parish is located in the western portion of Jackson Parish in northeast Louisiana. As provided by Louisiana Revised Statute 40:1495, the District is governed by a Board of Commissioners consisting of five members appointed by the Jackson Parish Police Jury. Commissioners are residents of the District and serve staggered one to two year terms. The members of the Board of Commissioners do not receive compensation.

The District was created to provide safety by the prevention and control of fires within the approximate 32 square mile area of the District. The District has acquired equipment in the effort to achieve its goals.

### 1. 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 Jackson Parish Police Jury is the financial reporting entity for Jackson 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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 Jackson Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

JONESBORO FIRE PROTECTION DISTRICT #1  
Jackson Parish, Louisiana  
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING

The District uses one fund and an account group 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 financial resources.

The fund of the District is classified as the following category: governmental. This category contains one fund type. A description of this fund classification and the fund type follows:

Governmental Funds

Governmental funds account for all of 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 obligations. The governmental fund of the Jonesboro Fire Protection District #1 is the:

General Fund--the general operating fund of the District and accounts for all financial resources. The district has no financial resources which require separate fund accounting.

D. BASIS OF ACCOUNTING

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities 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 all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund revenues.

An annual parcel fee is assessed on a calendar year basis on each parcel of immovable property situated within Jonesboro Fire Protection District by the Tax Assessor of Jackson Parish. The District sends notices to property owners in either September or October. The fees are due from property owners upon receipt of notice. Parcel fees attach as an enforceable lien on property. The \$72 parcel fee may be paid in one full payment, \$6 a month on their water bill, or those persons not on a water system may pay \$18 quarterly.

Parcel fees are collected by the Town of Jonesboro and McDonald Water System and are remitted to the Jonesboro Fire Protection District #1. Therefore, amounts received during the current period are recognized as revenue; and amounts collected by these agencies during the current period and received by the District within 60 days after June 30 are recorded as a receivable.

Intergovernmental revenues are recorded when the district is entitled to the funds. Substantially all other revenues are recorded when received.



JONESBORO FIRE PROTECTION DISTRICT #1  
Jackson Parish, Louisiana  
Notes to the Financial Statements (Continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

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.

E. BUDGETS

The budget was prepared on a basis consistent with generally accepted accounting principles (GAAP). The budget was made available for public inspection at the time of adoption. The Board of Commissioners must meet and approve all budget changes or amendments. At year end, all appropriations lapse. Budget amounts for the year ended June 30, 2004, are as originally adopted.

F. ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

G. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

Under State law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation is provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date of donation.

I. COMPENSATED ABSENCES

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

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the governmental fund 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.

JONESBORO FIRE PROTECTION DISTRICT #1  
Jackson Parish, Louisiana  
Notes to the Financial Statements (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. FUND EQUITY

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

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

At June 30, 2004, the District's fund balance was unreserved and undesignated.

L. TOTAL COLUMNS OF 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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

On July 18, 1995, the taxpayers of the Jonesboro Fire Protection District #1 approved, for a period of ten years, a parcel fee on each parcel of immovable property situated within the Jonesboro Fire Protection District #1 for the purpose of fire protection.

The District was authorized and levied a \$72 parcel fee on each parcel of immovable property situated within the District, for the year ended June 30, 2004.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

At June 30, 2004, the District has cash, cash equivalents and investments (book balances) totaling \$40,989, as follows:

Interest-bearing demand deposits	\$ 13,447
Time deposits with maturities over 90 days	30,911
LAMP investment	1,037
Total	\$ 45,395

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, 2004, the District has \$44,358 in deposits (collected bank balances). These deposits are secured from risk by \$44,358 of federal deposit insurance.

The district also has \$1,037 invested in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP as of June 30, 2004, is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana formed by an initiative of the State Treasurer in 1993. The corporation is governed by a board of directors consisting of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana Certified Public Accountants. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in

JONESBORO FIRE PROTECTION DISTRICT #1  
 Jackson Parish, Louisiana  
 Notes to the Financial Statements (Concluded)

3. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

short-term, high-quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar-weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consist of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Due to this immediate access feature, investments in LAMP are considered cash equivalents by the district and are stated at fair value. The fair value of the position in LAMP is the same as the value of the pool shares.

4. CONTRACTED SERVICES

The District entered into a cooperative endeavor agreement with the Town of Jonesboro, Louisiana, commencing on April 15, 1997, and ending on December 31, 2005. In accordance with the terms of this agreement, the Town, through its fire department, agrees to provide fire fighting services to the District. For these contracted services, the consideration to be paid by the District shall not be less than \$25,000 per year or less than the annual consideration for the previous year.

5. FIXED ASSETS

The changes in general fixed assets follow:

	Balance July 1, 2002	Additions	Deletions	Balance June 30, 2004
Improvements to land	\$ 1,110	\$	\$	\$ 1,110
Furniture and equipment	18,011	2,005		20,016
Total	\$ 19,121	\$ 2,005	NONE	\$ 21,126

6. PENSION PLANS

The District does not participate in any pension or retirement plans.

7. LITIGATION AND CLAIMS

The District has advised us that it is not involved in any litigation at June 30, 2004.

8. LEASES

The District had one (1) cancelable lease at June 30, 2004, for equipment. Equipment provided by the lease is a radio system. The system is used by the District and monthly payments are \$294.14. The lease, which has a nonappropriation of fund clause, expires November, 2004.

**Johnson, Thomas & Cunningham**  
*Certified Public Accountants*

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**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners  
Jonesboro Fire Protection District No. 1  
of Jackson Parish  
P. O. Box 724  
Jonesboro, LA 71251

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Jonesboro Fire Protection District No. 1 of Jackson Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Jonesboro Fire Protection District No. 1 of Jackson Parish's compliance with certain laws and regulations during the years ended June 30, 2004 and 2003, included in the *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, 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 two years for materials and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures found to be in violation.

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

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

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

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

No violations found.

### BUDGETING

5. Obtain a copy of the legally adopted budgets.

Management provided us with a copy of the original budgets.

6. Trace the budget adoptions to the minute book.

We traced the adoption of the budget to the minutes of the District. They were adopted by unanimous decision.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the two years did not exceed the 5% variance allowed.

### ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements for each year, a total of 12, made during the periods under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee:

We examined supporting documentation for each of the twelve selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

Each disbursement appeared to be coded correctly.

- (c) determine whether payments received approval from proper authorities:

All payments examined were properly approved.

## MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (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 place. 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 that appeared to be proceeds of bank loans, bonds, or other indebtedness that had not been approved by the State Bond Commission.

## ADVANCES AND BONUSES

11. Examine payroll records and minutes for the periods under examination to determine whether any payments have been made to employees that may constitute bonuses, advances, or gifts.

No violations found.

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 Jonesboro Fire Protection District No. 1 of Jackson Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Johnson, Thomas & Cunningham*

Johnson, Thomas & Cunningham, CPA's

December 22, 2004

Natchitoches, Louisiana