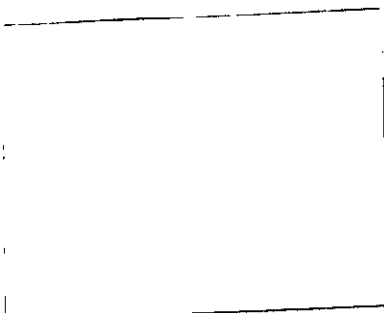


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**FIRE PROTECTION DISTRICT NO. 1  
OF TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE  
TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

**AS OF DECEMBER 31, 2008  
AND FOR THE YEAR THEN ENDED**

**WITH  
INDEPENDENT AUDITOR'S REPORT**

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 7/29/09



**SILAS SIMMONS** LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

**FIRE PROTECTION DISTRICT NO. 1  
OF TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
TENSAS PARISH POLICE JURY**

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## 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 financial statements of the governmental activities, major funds and the aggregate remaining fund information of the Fire Protection District No. 1 of Tensas Parish, Louisiana, a component unit of the Tensas Parish Police Jury, as of and for the year ended December 31, 2008, which collectively comprise the District's basic financial statements, as listed in the table of contents. These 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 basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Fire Protection District No. 1 of Tensas Parish, Louisiana, as of December 31, 2008, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 29, 2009, 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, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and budgetary comparison information on page 3 through 6 and 21 through 22 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming opinions on the financial statements that collectively comprise the Fire Protection District No. 1 of Tensas Parish's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the examination of the basic statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Silas Simmons, CPA*

Natchez, Mississippi  
May 29, 2009

**FIRE PROTECTION DISTRICT NO. 1 OF TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

Our discussion and analysis of Fire Protection District No. 1 of Tensas Parish, Louisiana (hereafter referred to as the District) financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2008.

**FINANCIAL HIGHLIGHTS**

- General revenues were \$363,326 in 2008 compared to \$427,270 in 2007.
- General expenditures were \$353,182 in 2008 compared to \$365,234 in 2007.

**OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.

The statement of activities presents information showing how the District's net assets changed during the most recent fiscal year.

The government-wide financial statements outline functions of the District that are principally supported by property taxes and sales taxes. Fixed assets and related debt is also supported by taxes and intergovernmental revenues.

The government-wide financial statements can be found on pages 7 – 8 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The basic governmental fund financial statements can be found on pages 9 – 13 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14 – 20 of this report.

**FIRE PROTECTION DISTRICT NO. 1 OF TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following is a summary of the net assets at December 31, 2008 and 2007:

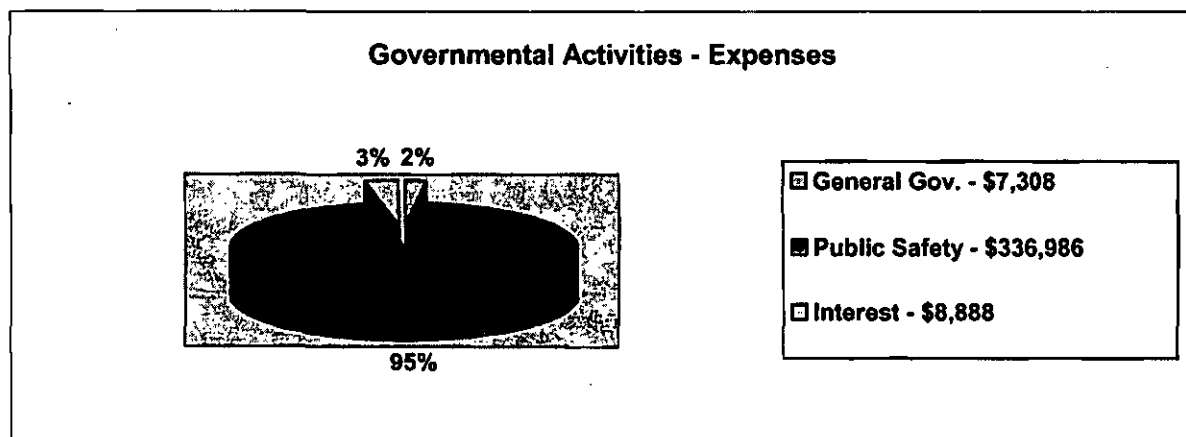
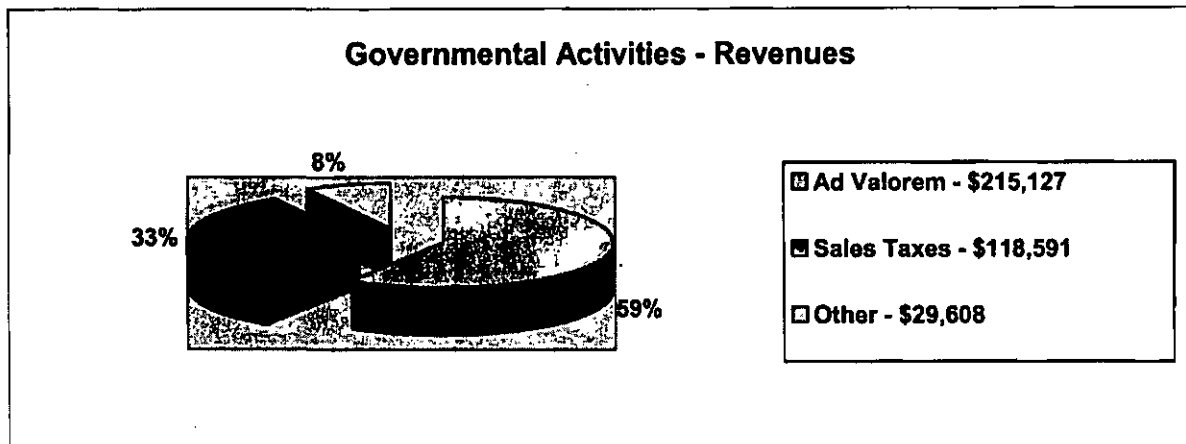
|  | <u>2008</u>       | <u>2007</u>       |
|--|-------------------|-------------------|
| Current and other assets                           | \$ 250,370        | \$ 358,006        |
| Capital assets                                     | <u>860,201</u>    | <u>841,705</u>    |
| Total assets                                       | <u>1,110,571</u>  | <u>1,199,711</u>  |
| Current liabilities                                | 65,864            | 110,148           |
| Long-term liabilities                              | <u>160,000</u>    | <u>215,000</u>    |
| Total liabilities                                  | <u>225,864</u>    | <u>325,148</u>    |
| Net assets   |                   |                   |
| Investment in capital assets (net of related debt) | 645,201           | 527,705           |
| Unrestricted                                       | <u>239,506</u>    | <u>346,858</u>    |
| Total net assets                                   | <u>\$ 884,707</u> | <u>\$ 874,563</u> |

The following is a summary of the statement of activities for 2008 and 2007:

|                                | <u>2008</u>       | <u>2007</u>       |
|--------------------------------|-------------------|-------------------|
| Revenues                       |                   |                   |
| Taxes                          | \$ 333,718        | \$ 279,957        |
| Grants                         | -                 | 118,095           |
| Other                          | <u>29,608</u>     | <u>29,218</u>     |
|                                | <u>363,326</u>    | <u>427,270</u>    |
| Expenses                       |                   |                   |
| General and administrative     | 7,308             | 19,309            |
| Public safety - fire           | 336,986           | 338,512           |
| Debt service - interest        | <u>8,888</u>      | <u>7,413</u>      |
| Total expenses                 | <u>353,182</u>    | <u>365,234</u>    |
| Increase in net assets         | 10,144            | 62,036            |
| Net assets - beginning of year | <u>874,563</u>    | <u>812,527</u>    |
| Net assets - end of year       | <u>\$ 884,707</u> | <u>\$ 874,563</u> |

**FIRE PROTECTION DISTRICT NO. 1 OF TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

The following are a graphical representation of information presented in the Statement of Activities for Governmental Activities in 2008:



**GENERAL FUND BUDGETARY HIGHLIGHTS**

The District's budget was amended once during the last year.

The actual general fund expenditures were \$6,339 over the budget amounts.

Revenues available for expenditure were \$14,940 more than budgeted amounts.

**FIRE PROTECTION DISTRICT NO. 1 OF TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**CAPITAL ASSETS**

At the end of the year, the District has \$860,201 invested in capital assets, including land, buildings, furniture, fire fighting equipment, and vehicles. This year there were additions of \$155,520 in capital assets. More detailed information about the District's capital assets is presented in Note 4 of the financial statements.

The additions in 2008 included the following:

|                     |                   |
|---------------------|-------------------|
| Freightliner (1994) | \$ 38,880         |
| Freightliner (1994) | 38,880            |
| Freightliner (1994) | 38,880            |
| Freightliner (1994) | <u>38,880</u>     |
|                     | <u>\$ 155,520</u> |

**DEBT**

At year-end, the District had \$215,000 in certificates of indebtedness outstanding. The District had \$314,000 in certificates of indebtedness outstanding to begin the year ended December 31, 2008, and repaid \$99,000 for a net decrease of \$99,000 in long-term debt.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Taking all factors into consideration, the District's general fund balance is expected to remain unchanged by the close of 2009.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to Ricky Jones, Fire Chief, 205 Hancock Street, St. Joseph, Louisiana 71366, (318) 766-3004.



## **BASIC FINANCIAL STATEMENTS**

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2008**

**ASSETS**

|                           |                      |
|---------------------------|----------------------|
| Cash and cash equivalents | \$ 19,567            |
| Receivables, net          | 228,560              |
| Deposits                  | 1,500                |
| Restricted assets         | 743                  |
| Capital assets, net       | <u>860,201</u>       |
| <br>Total assets          | <br><u>1,110,571</u> |

**LIABILITIES**

|                                   |                    |
|-----------------------------------|--------------------|
| Accrued liabilities               | 10,864             |
| Current portion - loans payable   | 55,000             |
| Long-term portion - loans payable | <u>160,000</u>     |
| <br>Total liabilities             | <br><u>225,864</u> |

**NET ASSETS**

|   |                       |
|---|-----------------------|
| Invested in capital assets, net of related debt | 645,201               |
| Unrestricted                                    | <u>239,506</u>        |
| <br>Total net assets                            | <br><u>\$ 884,707</u> |

The accompanying notes are an integral part of this financial statement.

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
STATEMENT OF ACTIVITIES  
DECEMBER 31, 2008**

**GENERAL REVENUES**

|                        |                |
|------------------------|----------------|
| Taxes                  |                |
| Ad valorem taxes       | \$ 215,127     |
| Sales tax              | 118,591        |
| Interest earnings      | 509            |
| Other revenues         | <u>29,099</u>  |
| Total general revenues | <u>363,326</u> |

**GENERAL EXPENSES**

|                         |                |
|-------------------------|----------------|
| Governmental activities |                |
| General government      | 7,308          |
| Public safety - fire    | 336,986        |
| Interest expense        | <u>8,888</u>   |
| Total general expenses  | <u>353,182</u> |

|                                |                   |
|--------------------------------|-------------------|
| Changes in net assets          | 10,144            |
| Net assets - beginning of year | <u>874,563</u>    |
| Net assets - end of year       | <u>\$ 884,707</u> |

The accompanying notes are an integral part of this financial statement.

**FUND FINANCIAL STATEMENTS**

**GOVERNMENTAL FUNDS**

---

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
BALANCE SHEET  
DECEMBER 31, 2008**

|   | <u>General<br/>Fund</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|-------------------------|----------------------------------|---|
| <b><u>ASSETS</u></b>                                  |                         |                                  |   |
| Cash and cash equivalents                             | \$ 19,567               | \$ -                             | \$ 19,567                               |
| Receivables, (net of allowance<br>for uncollectibles) | 228,560                 | -                                | 228,560                                 |
| Deposits  | 1,500                   | -                                | 1,500                                   |
| Restricted assets                                     | -                       | 743                              | 743                                     |
| Total assets  | <u>249,627</u>          | <u>743</u>                       | <u>250,370</u>                          |
| <b><u>LIABILITIES AND FUND BALANCES</u></b>           |                         |                                  |   |
| Accrued liabilities                                   | 2,016                   | 8,848                            | 10,864                                  |
| Total current liabilities                             | <u>2,016</u>            | <u>8,848</u>                     | <u>10,864</u>                           |
| Fund balance  |                         |                                  |   |
| Reserved for debt service (deficit)                   | -                       | (8,105)                          | (8,105)                                 |
| Unreserved  | 247,611                 | -                                | 247,611                                 |
| Total fund balance                                    | <u>247,611</u>          | <u>(8,105)</u>                   | <u>239,506</u>                          |
| Total liabilities and fund balance                    | <u>\$ 249,627</u>       | <u>\$ 743</u>                    | <u>\$ 250,370</u>                       |

The accompanying notes are an integral part of this financial statement.

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2008**

|  |    |         |
|--|----|---------|
| Total fund balances for governmental funds (Statement C) | \$ | 239,506 |
|--|----|---------|

Total net assets reported for governmental activities in the statement of net assets is different because:

Capital assets used by governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

|                               |    |                  |                  |
|-------------------------------|----|------------------|------------------|
| Cost of capital assets        | \$ | 1,486,204        |                  |
| Less accumulated depreciation |    | <u>(626,003)</u> | 860,201          |
| Long-term liabilities         |    |                  | <u>(215,000)</u> |

|   |    |                |
|---|----|----------------|
| Total net assets of governmental activities (Statement A) | \$ | <u>884,707</u> |
|---|----|----------------|

The accompanying notes are an integral part of this financial statement.

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 2008**

|                            | <u>General<br/>Fund</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|----------------------------|-------------------------|----------------------------------|---|
| <b><u>REVENUES</u></b>     |                         |                                  |   |
| Taxes                      |                         |                                  |   |
| Ad valorem taxes           | \$ 215,127              | \$ -                             | \$ 215,127                              |
| Sales tax                  | 118,591                 | -                                | 118,591                                 |
| Interest earnings          | 272                     | 237                              | 509                                     |
| Other revenues             | <u>29,099</u>           | <u>-</u>                         | <u>29,099</u>                           |
| Total revenues             | <u>363,089</u>          | <u>237</u>                       | <u>363,326</u>                          |
| <b><u>EXPENDITURES</u></b> |                         |                                  |   |
| General government         |                         |                                  |   |
| Legal and accounting       | <u>7,308</u>            | <u>-</u>                         | <u>7,308</u>                            |
| Public safety - fire       |                         |                                  |   |
| Salaries                   | 50,621                  | -                                | 50,621                                  |
| Insurance                  | 33,912                  | -                                | 33,912                                  |
| Repairs                    | 31,936                  | -                                | 31,936                                  |
| Utilities and telephone    | 21,815                  | -                                | 21,815                                  |
| Supplies                   | 11,337                  | -                                | 11,337                                  |
| Rent                       | 9,955                   | -                                | 9,955                                   |
| Retirement                 | 5,126                   | -                                | 5,126                                   |
| Office supplies            | 10,630                  | -                                | 10,630                                  |
| Fuel                       | 13,035                  | -                                | 13,035                                  |
| Travel                     | 2,382                   | -                                | 2,382                                   |
| Miscellaneous              | <u>9,213</u>            | <u>-</u>                         | <u>9,213</u>                            |
| Total public safety - fire | <u>199,962</u>          | <u>-</u>                         | <u>199,962</u>                          |
| Debt service               |                         |                                  |   |
| Principal retirement       | -                       | 99,000                           | 99,000                                  |
| Interest expense           | <u>-</u>                | <u>8,888</u>                     | <u>8,888</u>                            |
| Total debt service         | <u>-</u>                | <u>107,888</u>                   | <u>107,888</u>                          |
| Capital outlay             | <u>155,520</u>          | <u>-</u>                         | <u>155,520</u>                          |
| Total expenditures         | <u>\$ 362,790</u>       | <u>\$ 107,888</u>                | <u>\$ 470,678</u>                       |

The accompanying notes are an integral part of this financial statement.



**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 2008**

|   | <u>General<br/>Fund</u> | <u>Debt<br/>Service<br/>Fund</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|---|-------------------------|----------------------------------|---|
| Excess (deficiency) of revenues over expenditures | \$ 299                  | \$ (107,651)                     | \$ (107,352)                            |
| <b><u>OTHER FINANCING SOURCES</u></b>             |                         |                                  |   |
| Transfer in (out)                                 | <u>(102,860)</u>        | <u>102,860</u>                   | <u>-</u>                                |
|   | <u>(102,860)</u>        | <u>102,860</u>                   | <u>-</u>                                |
| Excess (deficiency) of expenditures over revenues | <u>(102,561)</u>        | <u>(4,791)</u>                   | <u>(107,352)</u>                        |
| Fund balance, beginning of year                   | <u>350,172</u>          | <u>(3,314)</u>                   | <u>346,858</u>                          |
| Fund balance, end of year                         | <u>\$ 247,611</u>       | <u>\$ (8,105)</u>                | <u>\$ 239,506</u>                       |

The accompanying notes are an integral part of this financial statement.

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 2008**

|   |    |               |
|---|----|---------------|
| Net changes in fund balance - governmental fund (Statement E)   | \$ | (107,352)     |
| Amounts reported for governmental activity in the statement of activity is different because:   |    |               |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.   |    |               |
| Capital outlay which is considered expenditures on Statement of Revenues, Expenditures, and Changes in Fund Balances  |    | 155,520       |
| Depreciation expense  |    | (137,024)     |
| Governmental funds report debt service payments as expenditures and proceeds from loans as revenues. However, in the statement of activities, repayments of principal of indebtedness reduces long-term liabilities in the statement of net assets and loan proceeds increase long-term liabilities. This is the amount of principal payments made: |    |               |
|   |    | <u>99,000</u> |
| Change in net assets per statement of activities (Statement B)  | \$ | <u>10,144</u> |

The accompanying notes are an integral part of this financial statement.

**NOTES TO THE FINANCIAL STATEMENTS**

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

## 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 for Tensas Parish.
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 of five members appointed by the Tensas Parish Police Jury governs the District. The board members are presently serving without compensation.
5. The District had one paid full-time employee during 2008.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Government Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the activities of the Fire Protection District No. 1 of Tensas Parish, Louisiana (hereafter referred to as the District).

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include taxes, interest and other items that are restricted to meeting the operational or capital requirements of a particular function or segment.

### B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

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

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following governmental funds:

1. General Fund - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. Debt Service Fund - accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

**C. Deposits and Investments**

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State law and the District's investment policy allow the entity to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

**D. Receivables and Payables**

All trade and property tax receivables are shown net of allowance for uncollectible.

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

|                 | <u>Authorized<br/>Millage</u> | <u>Levied<br/>Millage</u> | <u>Expiration<br/>Date</u> |
|-----------------|-------------------------------|---------------------------|----------------------------|
| Taxes due for:  |                               |                           |                            |
| Fire protection | 4.51                          | 4.51                      | 2018                       |

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

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

The following are the principal taxpayers and related property tax revenue for the District:

| <u>Taxpayer</u>                | <u>Type of<br/>Business</u> | <u>Assessed<br/>Valuation</u> | <u>% of Total<br/>Assessed<br/>Valuation</u> | <u>Ad Valorem<br/>Tax Revenue<br/>for District</u> |
|--------------------------------|-----------------------------|-------------------------------|--|--|
| American Commercial Barge Line | Barge line                  | \$ 3,385,190                  | 7.8%   | \$ 16,780  |
| American River Transport Co.   | Barge line                  | \$ 3,177,570                  | 7.3%   | \$ 15,704  |
| Ingram Barge Company           | Barge line                  | \$ 2,759,500                  | 6.3%   | \$ 13,553  |

Sales taxes of ¼% for fire protection expires 2018.

**E. Restricted Assets**

Certain cash accounts are restricted by debt covenants and may be used only for payment of bonds and interest.

**F. Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the applicable government-wide financial statements. Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$1,000 for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

| <u>Description</u>         | <u>Estimated<br/>Lives</u> |
|----------------------------|----------------------------|
| Buildings and improvements | 30 years                   |
| Furniture and fixtures     | 5 years                    |
| Vehicles                   | 5 years                    |
| Equipment                  | 15 years                   |

**G. Compensated Absences**

The District has the following policy relating to vacation and sick leave:

Vacation: After one year, employee receives five days vacation.  
After two years, employee receives ten days vacation.

Sick leave: Employee accumulated one day per month.

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
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ST. JOSEPH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

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

**H. Fund Equity**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

**I. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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.

**J. Budget Practices**

A proposed operating budget for the General Fund and Debt Service Fund prepared on the cash basis of accounting is approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The proposed operating budgets are legally adopted and amended, as necessary, by the District. All appropriations lapse at year-end.

Formal budget integration employed as a management control device. Budget amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments, if any.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

At December 31, 2008 the District has cash and cash equivalents (book balances) totaling \$20,310. The cash was held in interest-bearing demand deposit.

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or 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 December 31, 2008, the District has \$20,310 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 of federal deposit insurance.

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
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ST. JOSEPH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

**NOTE 3 - RECEIVABLES**

The receivables of \$228,560 at December 31, 2008 are as follows:

|                                      |    |                |
|--------------------------------------|----|----------------|
| Ad valorem                           | \$ | 195,155        |
| Sales taxes                          |    | 33,405         |
| Less allowance for doubtful accounts |    | <u>-</u>       |
| Total receivables                    | \$ | <u>228,560</u> |

**NOTE 4 - CAPITAL ASSETS**

Capital assets and depreciation activities as of and for the year ended December 31, 2008 for the primary government is as follows:

|   | <u>Beginning<br/>Balance</u> | <u>Increase</u>  | <u>Decrease</u> | <u>Ending<br/>Balance</u> |
|---|------------------------------|------------------|-----------------|---------------------------|
| <b>Governmental activities:</b>             |                              |                  |                 |                           |
| Capital assets not being depreciated        |                              |                  |                 |                           |
| Land  | <u>\$ 3,509</u>              | <u>\$ -</u>      | <u>\$ -</u>     | <u>\$ 3,509</u>           |
| Capital assets being depreciated            |                              |                  |                 |                           |
| Buildings                                   | 443,039                      | -                | -               | 443,039                   |
| Equipment                                   | <u>884,136</u>               | <u>155,520</u>   | <u>-</u>        | <u>1,039,656</u>          |
| Total capital assets being depreciated      | <u>1,327,175</u>             | <u>155,520</u>   | <u>-</u>        | <u>1,482,695</u>          |
| Less accumulated depreciation for:          |                              |                  |                 |                           |
| Buildings                                   | (81,382)                     | (15,270)         | -               | (96,652)                  |
| Equipment                                   | <u>(407,597)</u>             | <u>(121,754)</u> | <u>-</u>        | <u>(529,351)</u>          |
| Total accumulated depreciation              | <u>(488,979)</u>             | <u>(137,024)</u> | <u>-</u>        | <u>(626,003)</u>          |
| Total capital assets being depreciated, net | <u>838,196</u>               | <u>18,496</u>    | <u>-</u>        | <u>856,692</u>            |
| Total capital assets                        | <u>\$ 841,705</u>            | <u>\$ 18,496</u> | <u>\$ -</u>     | <u>\$ 860,201</u>         |

Depreciation expense of \$137,024 for the year ended December 31, 2008, was charged to the public safety functions.



**FIRE PROTECTION DISTRICT NO. 1 OF  
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NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

**NOTE 5 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

The accrued liabilities of \$10,864 at December 31, 2008, are as follows:

|                              |    |               |
|------------------------------|----|---------------|
| Payroll taxes and retirement | \$ | 2,016         |
| Accrued interest             |    | <u>8,848</u>  |
|                              | \$ | <u>10,864</u> |

**NOTE 6 - GENERAL LONG-TERM DEBT**

At December 31, 2008, long-term debt was comprised of the following:

|  |    |                |
|--|----|----------------|
| \$160,000 - 2007 certificates of indebtedness due in annual installments of \$29,000 to \$36,000 beginning March 1, 2010 through March 1, 2014, interest at 5.1%   | \$ | 160,000        |
| \$690,000 - 2000 certificates of indebtedness due in annual installments of \$70,000 to \$105,000 beginning March 1, 2002 through March 1, 2009, interest at 5.75% |    | <u>55,000</u>  |
|  | \$ | <u>215,000</u> |

The following is a summary of the long-term debt transactions for the year ended December 31, 2008:

|                                      |    |                 |
|--------------------------------------|----|-----------------|
| Long-term debt at beginning of year  | \$ | 314,000         |
| Certificates issued during the year  |    | -               |
| Certificates retired during the year |    | <u>(99,000)</u> |
| Balance at end of year               | \$ | <u>215,000</u>  |

The maturity schedule for the debt is as follows:

| <u>Date</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|-------------|-------------------|------------------|-------------------|
| 2009        | \$ 55,000         | \$ 13,835        | \$ 68,835         |
| 2010        | 29,000            | 6,401            | 35,401            |
| 2011        | 30,000            | 5,304            | 35,304            |
| 2012        | 32,000            | 4,131            | 36,131            |
| Thereafter  | <u>69,000</u>     | <u>3,596</u>     | <u>72,596</u>     |
| Total       | <u>\$ 215,000</u> | <u>\$ 33,267</u> | <u>\$ 248,267</u> |

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
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ST. JOSEPH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2008**

**NOTE 7 - INTERGOVERNMENTAL AGREEMENT**

The District entered into an intergovernmental agreement in 1999 with the Towns of Waterproof, St. Joseph and Newellton, Louisiana in which the District is to provide fire protection for each of the Towns and all the areas of Tensas Parish outside of the Towns. Included in the agreement is a provision for the District to pay the Town of Newellton \$9,995 per year to reimburse for certain note payments that the Town has an obligation to pay concerning fire fighting equipment. The future payments to be made under this agreement are as follows:

|       |    |               |
|-------|----|---------------|
| 2009  | \$ | 9,955         |
| 2010  |    | <u>1,659</u>  |
| Total | \$ | <u>11,614</u> |

**NOTE 8 - PENSION PLANS**

**Plan Description:** The District contributes to the Firefighters' Retirement System. The plan is a cost-sharing, multiple-employer defined-benefit pension plan. The plan is administered by a board of trustees. The plan provides retirement benefits, disability benefits, annual cost-of living adjustments, and death benefits to plan members and beneficiaries. Louisiana Revised Statutes 11:2551 et seq. grants the board of trustees the authority to establish and amend benefit provisions of the plans.

The retirement system issues publicly available financial reports that includes financial statements and required supplementary information for the plans. The financial reports may be obtained from:

Firefighters' Retirement System  
P. O. Box 94095, Capital Station  
Baton Rouge, Louisiana 70804-9095

**Funding Policy:** Plan members are required to contribute 8% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The District's rate is 12.50% of annual covered payroll as of December 31, 2008. The District's contribution to the plan for the years ending December 31, 2008 was \$5,126.

**NOTE 9 - RISK MANAGEMENT**

The District is exposed to certain risks of losses such as property damage, liability issues and other potential losses that may occur. The District minimizes its losses by purchase of commercial insurance. The District's exposure over the amount of insurance is considered to be immaterial.

**REQUIRED SUPPLEMENTAL INFORMATION**

**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
(A COMPONENT UNIT OF THE TENSAS PARISH POLICE JURY)  
ST. JOSEPH, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (GAAP BASIS) - GENERAL FUND  
YEAR ENDED DECEMBER 31, 2008**

|  | <u>Budgeted Amounts</u> |                   | Actual<br>Amounts<br>Budgetary | Variance<br>Favorable |
|--|-------------------------|-------------------|--------------------------------|-----------------------|
|  | <u>Original</u>         | <u>Final</u>      | <u>Basis</u>                   | <u>(Unfavorable)</u>  |
| <b>REVENUES:</b>                           |                         |                   |                                |                       |
| Taxes                                      |                         |                   |                                |                       |
| Ad valorem taxes                           | \$ 176,595              | \$ 186,963        | \$ 202,030                     | \$ 15,067             |
| Sales tax                                  | 100,000                 | 118,639           | 118,639                        | -                     |
| Interest income                            | 2,500                   | 500               | 272                            | (228)                 |
| Other revenues                             | <u>25,000</u>           | <u>28,998</u>     | <u>29,099</u>                  | <u>101</u>            |
| Total revenues                             | <u>304,095</u>          | <u>335,100</u>    | <u>350,040</u>                 | <u>14,940</u>         |
| <b>EXPENDITURES:</b>                       |                         |                   |                                |                       |
| General government                         |                         |                   |                                |                       |
| Legal and accounting                       | 7,500                   | 7,308             | 7,308                          | -                     |
| Public safety - fire                       |                         |                   |                                |                       |
| Salaries                                   | 36,000                  | 54,500            | 55,016                         | (516)                 |
| Insurance                                  | 39,500                  | 33,912            | 33,912                         | -                     |
| Repairs                                    | 40,000                  | 66,000            | 32,097                         | 33,903                |
| Utilities and telephone                    | 25,000                  | 22,647            | 22,536                         | 111                   |
| Supplies                                   | 5,000                   | 11,337            | 12,072                         | (735)                 |
| Rent                                       | 9,952                   | 9,952             | 9,955                          | (3)                   |
| Retirement                                 | 6,500                   | 5,428             | 5,428                          | -                     |
| Office supplies                            | 20,000                  | 11,234            | 10,630                         | 604                   |
| Fuel                                       | 14,000                  | 13,314            | 13,315                         | (1)                   |
| Travel                                     | 5,000                   | 2,381             | 2,382                          | (1)                   |
| Miscellaneous                              | 17,500                  | 6,606             | 10,787                         | (4,181)               |
| Capital outlay                             | <u>125,000</u>          | <u>120,000</u>    | <u>155,520</u>                 | <u>(35,520)</u>       |
| Total expenditures                         | <u>350,952</u>          | <u>364,619</u>    | <u>370,958</u>                 | <u>(6,339)</u>        |
| Excess of revenues over expenditures       | (46,857)                | (29,519)          | (20,918)                       | 8,601                 |
| <b>OTHER FINANCING SOURCES:</b>            |                         |                   |                                |                       |
| Transfers (out)                            | <u>(103,180)</u>        | <u>(103,180)</u>  | <u>(102,860)</u>               | <u>320</u>            |
|  | <u>(103,180)</u>        | <u>(103,180)</u>  | <u>(102,860)</u>               | <u>320</u>            |
| (Deficiency) of expenditures over revenues | (150,037)               | (132,699)         | (123,778)                      | 8,921                 |
| Fund balance, beginning of year            | <u>339,713</u>          | <u>339,713</u>    | <u>339,713</u>                 | <u>-</u>              |
| Fund balance, end of year                  | <u>\$ 189,676</u>       | <u>\$ 207,014</u> | <u>\$ 215,935</u>              | <u>\$ 8,921</u>       |

**FIRE PROTECTION DISTRICT NO. 1 OF  
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NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION**

**Budgetary Comparison Schedule**

**1. Basis of Presentation**

The Budgetary Comparison Schedule presents the original legally adopted budget, the actual data on the cash basis, and variances between the final budget and the actual data.

**2. Budget/GAAP Reconciliation**

The major differences between the budgetary basis and the GAAP basis are:

- a. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
- b. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

The following schedule reconciles net change in fund balances on the budgetary basis schedules to the GAAP basis financial statements for the General Fund.

|   | <u>General<br/>Fund</u> |
|---|-------------------------|
| Net change in fund balance - budget basis | \$ (123,778)            |
| Increase                                  |                         |
| Net adjustments for revenue accruals      | 13,049                  |
| Net adjustments for expenditure accruals  | <u>8,168</u>            |
| Net change in fund balance - GAAP basis   | <u>\$ (102,561)</u>     |

**REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE**



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

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Fire Protection District No. 1 of Tensas Parish as of and for the year ended December 31, 2008, which collectively comprise the Fire Protection District No. 1 of Tensas Parish's basic financial statements and have issued our report thereon dated May 29, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Fire Protection District No. 1 of Tensas Parish's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fire Protection District No. 1 of Tensas Parish's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fire Protection District No. 1 of Tensas Parish's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the Fire Protection District No. 1 of Tensas Parish's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. We consider the deficiency described in the accompanying schedule of findings and responses to be a significant deficiency in internal control over financial reporting. The finding we describe in the accompanying current year findings is referenced number 2008-1.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fire Protection District No. 1 of Tensas Parish's 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 instances of noncompliance or other matters that is required to be reported under Government Auditing Standards.

This report is intended for the information and use of management of the Fire Protection District No. 1 of Tensas Parish and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Silas Simmons, LLP*

Natchez, Mississippi  
May 29, 2009



**FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA  
DECEMBER 31, 2008**

**STATUS OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2007**

| Reference<br>No.  | Fiscal Year<br>Finding<br>Initially<br>Occurred | Description of Finding  | Corrective<br>Action Taken<br>(Yes, No,<br>Partially) | Planned Corrective<br>Action/Partial<br>Corrective Action Taken   |
|---|---|---|---|---|
| <b>Section I - Internal Control and Compliance Not Material to the Financial Statements</b> |   |   |   |   |
| 2007-1  | Numerous  | We noted the District does not have adequate segregation of duties. One employee controls almost all financial transactions including writing checks, compiling the general ledger, reconciling bank accounts, and co-signing checks. To increase internal controls, we recommend adequate segregation of duties. Because of lack of segregation of duties, internal controls are weakened. | No  | This is reported in 2008 as finding 2008-1. Management indicates that it is not cost efficient or feasible to increase the number of employees and had no plans to do so. |
| 2007-2  | 2005  | Louisiana Revised Statute 24:513 requires all audit engagements be completed and transmitted to the Louisiana Legislative Auditor within six months of the close of the year. Accordingly, the District's audit report for the year ended December 31, 2007, was due to the Legislative Auditor by June 30, 2008.   | Yes   | This finding has been corrected.  |
| <b>Section II - Internal Control and Compliance Material to Federal Awards</b>              |   |   |   |   |
| None  |   |   |   |   |
| <b>Section III - Management Letter</b>  |   |   |   |   |
| None  |   |   |   |   |

FIRE PROTECTION DISTRICT NO. 1 OF  
TENSAS PARISH, LOUISIANA

STATUS OF CURRENT YEAR FINDINGS, RECOMMENDATIONS, AND CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2008

| Reference<br>No.   | Description of Finding  | Corrective<br>Action Planned   | Name<br>of Contact<br>Person | Anticipated<br>Completion<br>Date |
|--|---|--|------------------------------|-----------------------------------|
| Section I - Internal Control and Compliance Not Material to the Financial Statements |   |  |                              |                                   |
| 2008-1   | <p>We noted the District does not have adequate segregation of duties. One employee controls almost all financial transactions including writing checks, compiling the general ledger, reconciling bank accounts, and co-signing checks. To increase internal controls, we recommend adequate segregation of duties. Because of lack of segregation of duties, internal controls are weakened.</p> <p>We recommend that an attempt be made to strengthen internal control problems created by having few employees.</p> | <p>Management indicates that it is not cost efficient or feasible to increase the number of employees.</p> | Rick Jones                   | N/A                               |

Section II - Internal Control and Compliance Material to Federal Awards

None

Section III - Management Letter

None