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FIRE PROTECTION DISTRICT NO. 1  
WEST FISHCAMP PARISH  
ST. FRANCISVILLE, LOUISIANA

FINANCIAL STATEMENTS AND  
SUPPLEMENTAL INFORMATION

YEAR ENDED JUNE 30, 2000

OFFICIAL  
FIRE DISTRICT  
NO FOR 2000 (21)  
2000  
2000  
2000  
2000

Under provisions of the law, this report is a public document. Any person may obtain a copy of this report from the District Clerk of the Parish without charge. The report is subject to the provisions of the Freedom of Information Act (5 U.S.C. 552) and the provisions of the Louisiana Freedom of Information Act (LSA-RS 17:1101-1109), which apply, in the event of the parish clerk of court.

Release Date 8-25-00

FIRE PROTECTION DISTRICT NO. 1  
WEST PHILADELPHIA PARISH  
ST. FRANCISVILLE, LOUISIANA

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# **DYER & VICKNAIR**

REGISTERED PUBLIC ACCOUNTANTS

CLARENCE M. DYER, CPA (APC)  
DAVE J. VICKNAIR, CPA (APC)

FILE NO. 0000 000-0040

## INDEPENDENT AUDITORS' REPORT

Board of Commissioners  
Fire Protection District No. 1  
West Feliciana Parish  
St. Francisville, Louisiana

We have audited the accompanying general purpose financial statements of

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA

a component unit of West Feliciana Parish Police Jury, as of and for the year ended June 30, 2000. These financial statements are the responsibility of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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, West Feliciana Parish, St. Francisville, Louisiana, as of June 30, 2000, 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 a report dated September 17, 1999 on our consideration of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's internal control over financial reporting and tests of its compliance with certain provisions of laws and regulations.

1

SEND ALL CORRESPONDENCE TO THE ABOVE MENTIONED ADDRESS

500 LAMARLE DRIVE - SUITE B  
ST. FRANCISVILLE, LOUISIANA 70581

500 LAMARLE DRIVE, SUITE B  
ST. FRANCISVILLE, LOUISIANA 70581

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## DYER & VICKNAIR

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REGISTERED PUBLIC ACCOUNTANTS

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information referred to as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana. Such information, has been subjected to the auditing procedures applied in the audit 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.

St. Francisville, Louisiana  
September 27, 2010

*Dyer & Vicknair*

FIRE PROTECTION DISTRICT NO. 1  
 WEST PELICANS PARISH  
 ST. FRANCISVILLE, LOUISIANA  
 BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 2008  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1999

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL MEMORANDUM ONLY	
			JUNE 30, 2008	1999
<b>ASSETS AND OTHER DEBITS</b>				
<b>ASSETS</b>				
Cash	\$ 73,734		\$ 73,734	\$ 57,354
Investments	1,134,436		1,134,436	1,315,388
Receivables				
Taxes	5,199		5,199	3,238
Deposits	400		400	400
Fixed assets		\$ 3,631,665	3,631,665	3,297,883
<b>Total assets</b>	<b>1,214,359</b>	<b>3,631,665</b>	<b>4,046,034</b>	<b>4,633,983</b>
<b>OTHER DEBITS</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>Total assets and other debits</b>	<b>1,214,359</b>	<b>3,631,665</b>	<b>4,046,034</b>	<b>4,633,983</b>

The accompanying notes are an integral part of this statement.

	GOVERNMENTAL	ACCOUNT	TOTAL	
	FUND TYPE	GROUP	INDEPENDENT ONLY	
	GENERAL	GENERAL	2000	1999
		FIXED		
		ASSETS		
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 152,369		\$ 152,369	\$ 254,886
Total liabilities	152,369		152,369	254,886
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets		\$3,631,665	3,631,665	3,197,663
Fund balance				
Unreserved-undesignated	1,861,298		1,861,298	1,382,224
Total equity and other credits	1,861,298	3,631,665	4,692,655	4,197,687
Total liabilities, equity and other credits	1,214,359	3,631,665	4,845,024	4,432,573

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
CIVILIAN FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2022  
WITH COMPARATIVE TOTALS FOR JUNE 30, 2021

	<u>YEAR ENDED</u>	
	<u>JUNE 30,</u>	
	<u>2022</u>	<u>2021</u>
<b>REVENUES</b>		
Taxes		
Ad valorem	\$ 702,240	\$ 671,594
Intergovernmental		
Fire insurance premium		
rebate	30,846	31,833
Interest	67,447	60,840
Miscellaneous	<u>545</u>	<u>2,877</u>
<b>Total revenues</b>	<u>799,138</u>	<u>768,924</u>
<b>EXPENDITURES</b>		
Current		
Awards and appreciation		
banquet	4,658	1,262
Commissioners' per diem	4,170	4,530
Fees and subscriptions	2,192	2,877
Educational and training	23,806	23,825
Fire prevention and safety	3,073	894
Firefighting supplies	92,180	94,040
Gas, oil and lube	9,812	4,269
Grass cutting	9,800	8,580
Insurance	39,193	35,102
Payroll taxes	4,347	3,372
Pest control	1,280	1,440
Postage	1,585	1,109
Professional services	25,049	19,240
Publishing and printing	2,725	3,129
Heat	13,628	13,488
Repairs and maintenance - equipment	62,986	66,454
Repairs and maintenance - stations	5,296	6,174
Salaries - Chief	26,818	25,368
Salaries - other	18,738	7,871
Supplies	10,693	12,046
Telephone	11,318	8,516
Travel	2,619	526
Utilities	15,259	13,205
Volunteers' compensation	53,185	49,318
All other	4,300	3,429
Capital outlay	<u>438,562</u>	<u>292,482</u>
<b>Total expenditures</b>	<u>821,916</u>	<u>661,098</u>

(Continued)

**FIRE PROTECTION DISTRICT NO. 1**  
**WEST FELICIANA PARISH**  
**ST. FRANCISVILLE, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**YEAR ENDED JUNE 30, 2021**  
**WITH COMPARATIVE TOTALS FOR JUNE 30, 2020**  
 (Continued)

	YEAR ENDED JUNE 30,	
	2020	2021
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b> <b><u>OVER EXPENDITURES</u></b>	\$ (180,766)	\$ 97,536
<b><u>OTHER FINANCING SOURCES (USES)</u></b> Operating transfers in (out) Consolidated Waterworks District No. 13	(18,538)	18,769
<b><u>EXCESS (DEFICIENCY) OF REVENUES</u></b> <b><u>OVER EXPENDITURES AND OTHER</u></b> <b><u>FINANCING USES</u></b>	(120,394)	92,767
<b><u>FUND BALANCE, beginning</u></b>	<u>1,182,284</u>	<u>1,092,527</u>
<b><u>FUND BALANCE, ending</u></b>	<u>1,061,890</u>	<u>1,185,294</u>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 1**  
**NORTH WILCOXIANA BORNEO**  
**ST. FRANCISVILLE, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (BASE) AND ACTUAL**  
**THRU FISCAL YEAR END JUNE 30, 2022**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDING JUNE 30, 1999**

	YEAR ENDING JUNE 30,			1999
	2022	VARIANCE- FAVORABLE (UNFAVORABLE)		ACTUAL
	BUDGET	ACTUAL		ACTUAL
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 893,755	\$ 702,260	\$ 8,500	\$673,947
Intergovernmental				
Fire insurance				
premium rebates	30,000	30,860	860	21,033
Interest	65,000	67,841	2,841	68,840
Miscellaneous	750	543	(207)	3,472
<b>Total revenues</b>	<b>1,054,505</b>	<b>791,504</b>	<b>11,844</b>	<b>758,628</b>
<b>EXPENDITURES</b>				
Current				
Awards and appreciation				
bonuses	4,644	4,644	-0-	3,350
Commissioners' per diem	5,000	4,710	270	4,800
Dues and subscriptions	2,450	2,792	(332)	2,077
Educational and training	10,000	23,926	(5,926)	23,325
Fire prevention and safety	3,020	3,013	(7)	394
Firefighting supplies	87,200	93,300	(6,100)	84,040
Gas, oil and lube	4,900	8,912	(4,012)	4,260
Grass cutting	9,000	9,000	-0-	8,500
Insurance	17,000	39,193	(2,193)	35,302
Payroll taxes	4,300	4,347	(47)	3,272
Pest control	1,320	1,200	120	1,440
Postage	1,000	1,500	(500)	1,100
Professional services	19,500	20,849	(5,849)	19,240
Publishing and printing	3,475	2,715	760	3,130
Rent	13,520	13,820	-0-	13,400
Repairs and maintenance - equipment	55,000	62,886	(7,886)	66,604

(Continued)

**FIRE PROTECTION DISTRICT NO. 1**

**WEST LOUISIANA PARISH  
ST. FRANKLIN, LOUISIANA  
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GRAY BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1928  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1927  
(Continued)**

	YEAR ENDED JUNE 30,		VARIABLE- FAVORABLE (UNFAVORABLE)	1927 ACTUAL
	BUDGET	ACTUAL		
Repairs and maintenance - stations	\$ 5,000	\$ 5,286	\$ (286)	\$ 8,174
Salaries - Chief	36,816	36,816	-0-	35,368
Salaries - other	18,400	18,738	(338)	3,671
Supplies	14,175	10,483	3,692	13,066
Telephone	11,875	11,338	537	8,814
Travel	2,800	2,419	381	824
Utilities	15,500	15,259	241	13,305
Volunteers' compensation	52,800	52,185	615	49,318
All other	4,420	4,282	138	3,429
Capital outlay	441,200	434,942	6,258	291,453
<b>Total expenditures</b>	<b>872,246</b>	<b>851,936</b>	<b>(20,310)</b>	<b>683,028</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(92,640)</b>	<b>(103,766)</b>	<b>(8,126)</b>	<b>97,816</b>
<b>OTHER FINANCING SOURCES LEGAL</b>				
Operating transfer in (out) Consolidated Water- works No. 13		(118,536)	(118,536)	(4,768)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</b>	<b>(92,640)</b>	<b>(122,302)</b>	<b>(29,662)</b>	<b>93,048</b>
<b>FUND BALANCES, beginning</b>	<b>1,182,395</b>	<b>1,182,395</b>	<b>(4,922)</b>	<b>1,609,527</b>
<b>FUND BALANCES, ending</b>	<b>1,028,646</b>	<b>1,028,593</b>	<b>(55)</b>	<b>1,182,324</b>

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2000

INTRODUCTION

The Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, was created by the West Feliciana Parish Police Jury in 1986.

As provided by Louisiana Revised Statute 40:1894, the fire protection district is governed by seven commissioners who are resident property taxpayers of the district. These seven commissioners are referred to as the Board of Commissioners. The seven members are appointed by the parish governing authority. The members so appointed elect the chairman of the board. Four (4) of the members serve terms until December 31, 2000. Three (3) of the members serve terms until December 31, 2001. Thereafter, each member serves terms of two (2) years. Vacancies are filled by the parish police jury.

Fire protection districts are created for the purpose of acquiring, maintaining, and operating buildings, machinery, equipment, water tanks, and any other such things necessary to provide fire prevention and control of the property within the district's limits.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying general purpose financial statements of the Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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 West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018  
(continued)

Governmental Accounting Standards Board No. 34 established criteria for determining which component units should be considered part of the West Feliciana 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 financially 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 of significance of the relationship.

Because the police jury meets criteria (1) above, Fire Protection District No. 1 is determined to be a component unit of West Feliciana 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.

**C. Fund Accounting**

The fire district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate

FIRE PROTECTION DISTRICT NO. 1  
WEST CALCIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2000  
(Continued)

legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the fire district are classified as governmental funds. Governmental funds account for the fire 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 fund presented in the financial statements is described as follows:

General Fund

The general fund is the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The 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 the governmental funds. The governmental funds use the following practices in recording 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

FIRE PROTECTION DISTRICT NO. 1  
WEST PLACEMINA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 2000  
(Continued)

each year, and become delinquent on December 31. The taxes are usually collected in December, January and February of the current year.

Fire insurance premium rebata is recorded when the fire district is entitled to the funds.

Interest income is recorded when earned.

Substantially all other revenues are recorded when they become measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**E. Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund.

**F. Encumbrances**

Encumbrance accounting is employed by the District.

**G. Cash and Cash Equivalents and Investments**

Cash includes amounts in demand deposits and interest-bearing demand deposits. 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 amortized cost which approximates market.

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2000  
(Continued)

**H. Fixed Assets**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**I. Compensated Absences**

Each classified employee of the district of Civil Service shall be entitled to and given sick leave aggregating not less than fifty-two (52) weeks during any calendar year for any sickness or injury of incapacity not brought on by his/her own negligence. No cash payment may be made for accumulated sick leave.

Employees are required to use vacation leave in the year earned.

At June 30, 2000, there was no accumulated leave benefits computed in accordance with GASB Codification Section 660.

**J. Receivables**

Substantially all amounts presented are expected to be collected within one year. All amounts known to be uncollectible have been charged off.

**K. Memorandum Only - Total Columns**

Total columns on the financial 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 or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**L. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the fire district's financial position and operations.

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022  
(Continued)

**Note #2: LEGAL COMPLIANCE - BUDGET**

The fire chief directs the preparation of the proposed budget annually and submits it to the board. The proposed budget shows the estimated fund balance at the beginning of the year, estimated revenue itemized by source, recommended expenditures and the estimated fund balance at the end of year.

Since the expenditures in the current year budget exceeded \$250,000, the public was required to participate in the budget preparation. A summary of the proposed budget, along with the public hearing details and availability of the proposed budget for public inspection, were advertised in the official journal of West Feliciana Parish at least ten days prior to the date of the public hearing. After the public hearing was held, the budget was formally adopted at a regular board meeting. A summary of the adopted budget was published in the official journal.

Formal budget integration is employed as a management control device during the year.

Budgetary amendments require the approval of the board.

All budgetary appropriations lapse at the end of each fiscal year.

Budgetary amounts included in the accompanying financial statements reflect the original adopted budget and subsequent amendments.

**Note #3: CASH**

At June 30, 2022, the district has cash (bank balances) totaling \$73,324. This total is comprised of \$100 in non-interest bearing demand deposits and \$73,324 in interest bearing demand deposits. These deposits are stated at cost, which approximates market.

Under state law, these deposits 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.

FIRE PROTECTION DISTRICT NO. 1  
WEST LOUISIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2000  
(Continued)

At June 30, 2000, the district has \$92,775 in deposits (collected fund balances). This entire balance is covered by Federal depository insurance.

**Note #4: INVESTMENTS**

Investments at June 30, 2000, are comprised of the following:

Louisiana Asset Management Pool, Inc. (LAMP)	\$ 300,071
Time certificates of deposit	200,000
U.S. T-bills	134,236
<b>Total</b>	<u>\$ 634,307</u>

Investments are limited by law and the district's investment policies. The investments in LAMP and the U.S. T-bills are secured from risk by the United States Government (GASB Category 1). The time certificates of deposit are secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

At June 30, 2000, the investments' amortized cost and market value are \$1,134,436 and \$1,235,071, respectively.

**Note #5: RECEIVABLES**

Receivables at June 30, 2000 consist of ad valorem taxes.

**Note #6: CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in the general fixed assets follows:

Description	Balance July 1, 1999	Additions	Reductions	Balance June 30, 2000
Land	\$ 40,783	\$ 172,263		\$ 213,046
Buildings	750,325	284,173		1,034,500
Vehicles	1,516,898		\$ 29,215	1,487,683
Equipment	881,558	146,833		1,028,431
<b>Totals</b>	<u>\$ 3,189,564</u>	<u>\$ 413,271</u>	<u>\$ 29,215</u>	<u>\$ 3,573,621</u>

**Note #7: PENSION PLAN**

At June 30, 2000, no employees of the district were eligible for membership in the Louisiana Firefighters' Retirement System.

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018  
(Continued)

Note #8: LEVIED TAXES

For the year ended June 30, 2018, taxes of 3.35 mills were levied on property in Fire Protection District No. 1 of West Feliciana Parish and were dedicated to the operations and maintenance of the Fire District.

Note #9: BOARD OF COMMISSIONERS' PER DIEM

The Board of Commissioners are paid a per diem of \$18 for attending a board meeting.

The total amount of per diem for the period ended June 30, 2018, was \$4,170.

**SUPPLEMENTAL INFORMATION**

1

FIRE PROTECTION DISTRICT NO. 1  
WEST LOUISIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF BOARD OF COMMISSIONERS' PAY RISES  
YEAR ENDED JUNE 30, 1969

Vern Rickell	\$ 360
Joy Blackmore	730
Kenneth Messinger	690
Tobias P. Ford, Jr.	330
Geneva Landrum	490
Lacy Fiettinger	330
Lane Smith	690
Curtis Wilson	<u>520</u>
Total	<u>4,230</u>

# **DYER & VICKNAIR**

REGISTERED 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**

The Board of Commissioners  
Fire Protection District No. 1  
West Feliciana Parish  
St. Francisville, Louisiana

We have audited the general purpose financial statements of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, a component unit of West Feliciana Parish Police Jury, St. Francisville, Louisiana for the year ended June 30, 2000, and have issued our report thereon dated September 27, 2000. We 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, West Feliciana Parish, St. Francisville, 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 objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted an immaterial instance of noncompliance that we have reported to management of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana in a separate letter dated September 27, 2000.

## **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit, we considered Fire Protection District No. 1, West Feliciana Parish, St. Francisville, 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

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all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 to be material weaknesses.

This report is intended for the use of management and the State of Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. By provision of state law, this report is a public document and it has been distributed to appropriate public officials.

St. Francisville, Louisiana  
September 27, 2000

*Dyer & Vicknair*



INVESTMENT OF PUBLIC FUNDS

In July, 2000 the District invested in time certificates of deposit in banks domiciled in other states with no branch offices in the State of Louisiana which is a violation of Louisiana Revised Statute 39:2505.

MANAGEMENT'S RESPONSE:

The Board, upon discovery of this violation, voted at their meeting of September 11, 2000 to withdraw these time certificates of deposits and invest the monies in permissible investments. The Board was only trying to be prudent with the monies and the Board at no time intentionally violated the statutes.