

07/10/11

OFFICE OF THE  
COMPTROLLER  
OF PUBLIC ACCOUNTS

**FIRE PROTECTION DISTRICT NO. 1**  
**WEST LAFAYETTE PARISH**  
**ST. FRANCISVILLE, LOUISIANA**  
  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTAL INFORMATION**  
  
**YEAR ENDED JUNE 30, 2008**

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 Parish Board Office of the Legislative Auditor and, where appropriate, at the Office of the parish clerk of court.

Release Date: 07/13/11

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

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# DYER & VICKNAIR

MEMBER PUBLIC ACCOUNTANTS

OLYVEN H. DYER, CPA (CAFC)  
BRIAN J. VICKNAIR, CPA (CAFC)

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## 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, 2002. 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 auditing standards generally accepted in the United States of America. These 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, 2002, 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 10, 2002 on our consideration of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

SEND ALL CORRESPONDENCE TO THE ABOVE INDICATED ADDRESS

OLYVEN HALEY DYER - OWNER  
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## DYER & VICKNAIR

MEMBER FIRM PUBLIC ACCOUNTANTS

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Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The 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 18, 2002

*Dyer & Vicknair*

FIRE PROTECTION DISTRICT NO. 1  
 WEST FELICIANA PARISH  
 ST. FRANCISVILLE, LOUISIANA  
 BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 2021  
 WITH COMPARATIVE FIGURES FOR JUNE 30, 2021

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP GENERAL FIXED ASSETS	TOTAL MEMORANDUM ONLY	
	GENERAL		2022	2021
<b>ASSETS AND OTHER DEBITS</b>				
<b>ASSETS</b>				
Cash	\$ 48,063		\$ 48,063	\$ 58,162
Investments	1,304,335		1,304,335	1,145,830
Receivables				
Taxes	30,130		30,130	11,854
Other	27,444		27,444	26,755
Deposits	400		400	400
Flood assets		\$ 3,845,328	3,845,328	3,787,094
<b>Total assets</b>	<b>1,402,372</b>	<b>3,845,328</b>	<b>5,247,701</b>	<b>5,061,196</b>
<b>OTHER DEBITS</b>				
	-	-	-	-
<b>Total assets and other debits</b>	<b>1,402,372</b>	<b>3,845,328</b>	<b>5,247,701</b>	<b>5,061,196</b>

The accompanying notes are an integral part of this statement.

	GOVERNMENTAL	ACCOUNT	TOTAL	
	FUND TYPE	GROUP	(MEMORANDUM ONLY)	
	GENERAL	GENERAL FUND ASSETS	2002	2001
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 29,213		\$ 29,213	\$ 40,331
<b>Total liabilities</b>	<b>29,213</b>		<b>29,213</b>	<b>40,331</b>
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fund assets		\$ 3,845,329	3,845,329	3,787,099
Fund balance				
Reserved for apparatus replacement	380,619		380,619	
Unreserved - undesignated	982,548		982,548	1,238,591
<b>Total equity and other credits</b>	<b>1,373,159</b>	<b>3,845,329</b>	<b>5,218,488</b>	<b>5,018,095</b>
<b>Total liabilities, equity and other credits</b>	<b>1,402,373</b>	<b>3,845,329</b>	<b>5,247,700</b>	<b>5,058,426</b>

**FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUNDS BALANCE  
YEAR ENDED JUNE 30, 2002  
WITH COMPARATIVE TOTALS FOR JUNE 30, 2001**

	YEAR ENDED JUNE 30,	
	2002	2001
<b>REVENUES</b>		
Taxes		
Ad valorem	\$ 648,896	\$ 663,189
Intergovernmental		
Fire insurance premium rebate	37,444	33,465
Interest	37,489	78,948
Miscellaneous	1,348	2,672
	<u>725,177</u>	<u>778,274</u>
<b>Total revenues</b>	<u>725,177</u>	<u>778,274</u>
<b>EXPENDITURES</b>		
Current		
Awards and appreciation banquet	2,482	2,907
Commissions/ per diem	3,878	3,720
Dues and subscriptions	2,173	2,334
Educational and training	11,897	37,033
Election costs	- 0 -	9,868
Fire prevention and safety	989	1,488
Firefighting supplies	46,614	41,764
Gas, oil and fuel	6,672	11,844
Grass cutting	3,688	9,000
Insurance	59,182	42,928
Payroll taxes	6,028	4,826
Pest control	2,283	1,913
Postage	764	1,246
Professional services	37,366	22,907
Publishing and printing	2,173	2,759
Rent	1,934	7,707
Repairs and maintenance - communications	21,920	14,285
Repairs and maintenance - equipment	52,347	61,699
Repairs and maintenance - station	7,319	15,178
Retirement	2,126	- 0 -
Salaries - Chief	49,729	38,289
Salaries - secretary	18,384	17,000
Salaries - other	47,735	8,464
Supplies	6,689	8,108
Telephone	13,794	12,142
Travel	237	407
Utilities	18,623	17,590
Volunteers' compensation	54,765	47,815
Water District Program	40,000	- 0 -
All other	1,886	1,099
Capital outlay	<u>58,215</u>	<u>135,028</u>
<b>Total expenditures</b>	<u>574,181</u>	<u>580,078</u>

(Continued)

**FIRE PROTECTION DISTRICT NO. 1**  
**WEST BELKEANA PARISH**  
**ST. FRANCISVILLE, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**YEAR END JUNE 30, 2002**  
**WITH COMPARATIVE TOTALS FOR JUNE 30, 2001**  
 (Continued)

	YEAR ENDED JUNE 30,	
	2002	2001
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 143,168</b>	<b>\$ 169,091</b>
<b>FUND BALANCES, beginning</b>	<b>1,210,091</b>	<b>1,061,091</b>
<b>FUND BALANCES, ending</b>	<b>1,353,259</b>	<b>1,230,091</b>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 1  
WEST HELLASIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET VS. ACT. BASED ON ACTUAL  
YEAR ENDED JUNE 30, 2001  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2000**

	YEAR ENDED JUNE 30,			2001
	2000	VARIANCE		
	BUDGET	ACTUAL	(FAVORABLE)	ACTUAL
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 653,000	\$ 648,936	\$ (3,064)	\$653,189
Intergovernmental				
Fire insurance				
premium rebates	21,800	27,644	6,644	32,463
License	40,800	37,400	(2,399)	78,948
Miscellaneous	2,350	1,568	(782)	2,615
<b>Total revenues</b>	<u>718,750</u>	<u>716,548</u>	<u>(2,202)</u>	<u>728,032</u>
<b>EXPENDITURES</b>				
Current				
Awards and appreciation				
banquet	3,800	2,482	1,318	2,697
Commissioner's per diem	3,840	3,870	1,170	3,720
Dues and subscriptions	2,500	2,172	328	2,354
Educational and training	12,500	11,977	523	13,653
Electric costs	- 0 -	- 0 -	- 0 -	8,668
Fire prevention and safety	1,750	980	770	1,488
Firefighting supplies	50,000	46,614	3,386	41,361
Gas, oil and lube	10,000	8,672	1,328	11,844
Grass cutting	6,000	5,698	2,302	5,698
Insurance	53,500	59,182	(5,682)	42,820
Payroll taxes	8,020	6,020	1,999	4,826
Pest control	2,500	2,283	217	1,915
Postage	1,400	704	636	1,240
Professional services	35,000	37,366	(2,366)	22,397
Publishing and printing	3,000	2,173	827	2,755
Rent	1,500	1,934	(434)	7,997
Repairs and maintenance - communication	21,000	21,920	(920)	14,285
Repairs and maintenance - equipment	52,000	52,547	(547)	61,699
Repairs and maintenance - vehicles	6,000	7,310	(1,310)	15,178
Retirement	2,366	2,136	230	- 0 -
Salaries - Chief	40,720	40,720	- 0 -	38,289
Salaries - secretary	18,204	18,204	- 0 -	17,690
Salaries - other	45,000	47,715	(2,715)	8,444
Supplies	10,000	6,600	3,397	8,189
Telephone	15,000	15,204	(204)	12,140

(Continued)

**FIRE PROTECTION DISTRICT NO. 1  
WEST BOULDER PARISH  
ST. FRANCISVILLE, LOUISIANA  
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET BASIS AND ACTUAL  
YEAR ENDED JUNE 30, 2002  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 2001  
(Continued)**

	YEAR ENDED JUNE 30,			2001
	2002		VARIANCE FAVORABLE (OR UNFAVORABLE)	
	<u>BUDGET</u>	<u>ACTUAL</u>		
Travel	\$ 500	\$ 297	\$ 203	\$ 487
Utilities	20,000	18,655	1,347	17,591
Volumetric compensation	55,000	54,785	215	47,815
Water District program	40,000	40,000	- 0 -	- 0 -
All other	5,000	1,086	3,914	1,108
Capital outlay	<u>75,000</u>	<u>58,235</u>	<u>16,765</u>	<u>155,029</u>
Total expenditures	<u>195,500</u>	<u>176,161</u>	<u>19,339</u>	<u>380,079</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>124,180</u>	142,368	<u>17,688</u>	(138,253)
<b>FUND BALANCES, beginning</b>		1,230,981		1,061,989
<b>FUND BALANCES, ending</b>		<u>1,373,139</u>		<u>1,230,989</u>

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, 2002**

**INTRODUCTION**

The Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, was created by the West Feliciana Parish Police Jury in 1988.

As provided by Louisiana Revised Statute 48:1496, 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. Three (3) of the members serve terms until December 31, 2002. Four (4) of the members serve terms until December 31, 2003. 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.

Governmental Accounting Standards Board No. 14 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 the organization and/or (b) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

**FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIAN PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2006  
(Continued)**

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 or 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 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 fund 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:

**FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2003  
(Continued)**

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

Fire insurance premium rebate 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 receivable 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 securities. 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.

**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.

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2002  
(Continued)

**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, 2002, there was no accumulated leave benefits computed in accordance with GASB Codification Section 610.

**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/Reclassifications**

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. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**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 revenues itemized by source, and recommended expenditures.

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.

**FIRE PROTECTION DISTRICT NO. 1**  
**WEST PLACEMINA PARISH**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
**(Continued)**

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, 2002, the district has cash (bank balances) totaling \$40,900. This total is comprised of \$5,428 in non-interest bearing demand deposits and \$34,532 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.

At June 30, 2002, the district has \$43,484 in deposits (collected bank balances). This entire balance is covered by federal depository insurance.

**Note #4: INVESTMENTS**

Investments at June 30, 2002, are comprised of the following:

Louisiana Asset Management Pool, Inc. (LAMF) \$1,304,335

Investments are limited by law and the District's investment policies. The investment in LAMF is secured from risk by the United States Government (GASB Category 1).

At June 30, 2002, the investment's amortized cost and market value are \$1,304,335.

**Note #5: RECEIVABLES**

Receivables at June 30, 2002 consist of the following:

Ad valorem taxes	\$ 30,139
Fire insurance rebate	<u>27,644</u>
<b>Total</b>	<b><u>57,783</u></b>

**FIRE PROTECTION DISTRICT NO. 1**  
**WEST FELICIANA PARISH**  
**ST. FRANCISVILLE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2002**  
 (Continued)

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

A summary of changes in the general fixed assets follows:

Description	Balance		Deductions	Balance	
	July 1, 2001	Additions		June 30, 2002	
Land	\$ 222,099	\$ 4,800		\$ 226,899	
Buildings	932,828			932,828	
Vehicles	1,486,259	950		1,487,209	
Equipment	1,145,810	52,852		1,198,662	
<b>Totals</b>	<b>3,787,096</b>	<b>58,602</b>	<b>\$ -</b>	<b>3,845,729</b>	

**Note #7: PENSION PLAN**

Substantially all employees of Fire Protection District No. 1 of West Feliciana Parish are members of the Louisiana Firefighters Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Membership in the Louisiana Firefighters' Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 94095, Baton Rouge, Louisiana 70804, or by calling (225) 625-4060.

Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and Fire Protection District No. 1 of West Feliciana Parish is required to contribute at an actuarially determined rate. The current rate is 9.0 percent of annual covered payroll. The contribution requirements of plan members and Fire Protection District No. 1 of West Feliciana Parish are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:185, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Fire protection District No. 1 of West Feliciana Parish's contributions to the System for the years ending June 30, 2002, 2001 and 2000, were \$2,126, \$0, and \$0, respectively, equal to the required contributions for each year.

FIRE PROTECTION DISTRICT NO. 1  
WEST FELICIANA PARISH  
ST. FRANCISVILLE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
(JUNE 30, 2002)  
(Continued)

**Note #8: LEVIED TAXES**

For the year ended June 30, 2002, taxes of 2.40 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 \$30 for attending a board meeting.

The total amount of per diem for the period ended June 30, 2002, was \$5,870.

**Note #10: DEBT SERVICE**

The West Feliciana Parish Police Jury is responsible for the retirement of general obligation bonds issued to fund capital expenditures of the Fire Protection District No. 1.

Therefore, no provision for debt retirement is reflected in these financial statements.

At June 30, 2002, the Police Jury has accumulated \$121,820 in their debt service fund for future debt requirements. The annual requirements to retire these bonds at June 30, 2002, including interest of \$97,088 are as follows:

<u>June 30,</u>	<u>Amount</u>
2003	163,395
2004	184,597
2005	190,230
2006	<u>210,900</u>
<b>Total</b>	<b><u>749,122</u></b>

## SUPPLEMENTAL INFORMATION

LIFE PROTECTION INSURANCE NO. 1  
WEST FULCRON PARISH  
ST. FRANCISVILLE, LOUISIANA  
SCHEDULE OF BOARD OF COMMISSIONERS' FEES/DEEM  
YEAR ENDED JUNE 30, 2002

John Dickson	\$ 570
Jay Blackmore	270
Ronald Bourgoin	360
Tobias Ford, Jr.	30
A. Raymond Minor	450
Lane Smith	540
Charles Stewart	270
Gerald Whitehouse	570
Curtis Wilson	600
Melvin Young	<u>210</u>
<u>Total</u>	<u>3,810</u>

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING 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, 2002, and have issued our report thereon dated September 10, 2002. 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.

**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*.

**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 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.

## DYER & VICKNAIR

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REGISTERED PUBLIC ACCOUNTANTS

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 those 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 30, 2002

*Dyer & Vicknair*