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FIRE PROTECTION DISTRICT NO. 1
MIST COLLECTION FACILITY
ST. FRANCISVILLE, LOUISIANA

FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION

YEAR ENDING JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or assigned, entity and other appropriate public officials. This 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 011 03 1998

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FIRE PROTECTION DISTRICT NO. 1
WEST POLYCARBA PARKING
ST. FRANCISVILLE, LOUISIANA

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DYER & VICKNAIR

REGISTERED PUBLIC ACCOUNTANTS

6100 W. 11TH AVENUE
DENVER, COLORADO 80202

LOCAL AND FEDERAL
TAXPAYER SERVICE BUREAU
1400 SOUTH WASHINGTON STREET
DENVER, COLORADO 80202

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 June 30, 1997, and for the year then ended. 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 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, 1997, 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 4, 1997 on our consideration of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's internal control structure and a report dated September 4, 1997 on its compliance with laws and regulations.

DYER & VICKNAIR

CERTIFIED 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.

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

St. Francisville, Louisiana
September 4, 1993

Dyer & Vicknair

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997
WITH COMPARATIVE TOTALS FOR JUNE 30, 1996

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL MEMBERSHIP ONLY	
			1997	1996
ASSETS AND OTHER DEBITS				
ASSETS				
Cash	\$ 34,395		\$ 34,395	\$ 33,773
Investments	963,418		963,418	918,433
Receivables				
Taxes				2,712
Intergovernmental				
Other	18,611		18,611	18,630
Deposits	400		400	400
Fixed assets		2,529,844		2,451,488
Total assets	1,035,824	2,529,844	2,564,888	2,498,636
OTHER DEBITS	-0-	-0-	-0-	-0-
Total assets and other debits	1,035,824	2,529,844	2,564,888	2,498,636

The accompanying notes are an integral part of this statement.

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>CLASS</u>	<u>TOTAL</u>	
	<u>GENERAL</u>	<u>GENERAL</u> <u>FUND</u> <u>ASSETS</u>	<u>(MEMORANDUM ONLY)</u>	
			<u>JUNE 30,</u>	
			<u>1997</u>	<u>1996</u>
LIABILITIES, EQUITY				
AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 15,929		\$ 15,929	\$ 16,323
Total liabilities	15,929		15,929	16,323
EQUITY AND OTHER CREDITS				
Investment in general fixed assets fund balance		\$2,529,064	2,529,864	2,491,498
Unreserved- undesignated	1,019,904			978,625
Total equity and other credits	1,019,904	2,529,064	2,549,868	2,470,123
Total liabilities, equity and other credits	1,019,904	2,529,064	2,564,888	2,486,806

FIRE PROTECTION DISTRICT NO. 1
MOIST POLICE/FIRE DEPARTMENT
311 W. FRANKLIN ST., LAMAR, WY.
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURE, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1997
WITH COMPARATIVE TOTALS FOR JUNE 30, 1996

	YEAR ENDED JUNE 30,	
	1997	1996
REVENUES		
Taxes		
Ad valorem	\$ 274,497	\$ 250,901
Intergovernmental		
Fire insurance premium rebate	10,611	10,430
Interest	40,314	57,310
Miscellaneous	82	9,816
	241,612	328,167
EXPENDITURES		
Current		
Chief's salary	13,755	12,600
Salaries - other	6,550	6,800
Repairs and maintenance - equipment	40,843	27,992
Insurance	37,423	36,140
Firefighting supplies	24,284	9,630
Repairs and maintenance - station	3,220	6,310
Volunteers' compensation	13,826	20,863
Utilities	14,376	15,839
Professional services	10,823	11,625
Telephone	6,820	6,850
Electricity	2,600	5,120
Educational and training	7,874	4,486
Gas, oil and lube	3,461	4,193
Supplies	3,597	3,743
Publishing and printing	3,987	3,205
Commissioners' per diem	3,390	2,820
Fees and subscriptions	1,786	1,343
Awards and appreciation banquet	1,680	1,810
Travel	388	1,806
Payroll taxes	1,597	1,564
Fire prevention and safety	1,884	1,525
Grass cutting	2,800	1,440
Postage	276	80
Pest control	1,650	
All other	51	124
Capital outlay	77,226	67,127
	305,283	294,640

(Continued)

FIRE PROTECTION DISTRICT NO. 1
WEST POLICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1997
WITH COMPARATIVE TOTALS FOR JUNE 30, 1996
 (Continued)

	YEAR ENDED	
	1997	1996
EXCESS OF REVENUES OVER EXPENDITURES	\$ 58,279	\$ 83,725
OTHER FINANCING SOURCES (USES)		
Operating transfers in (out)		
Consolidated Waterworks District No. 13	(12,200)	(138,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	46,079	(54,275)
FUND BALANCES, beginning	970,825	1,028,100
FUND BALANCES, ending	1,016,904	973,825

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1997
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	YEAR ENDED JUNE 30,			1996
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	
REVENUES				
Taxes				
Ad valorem	\$ 175,000	\$ 274,497	\$ (503)	\$250,993
Intergovernmental				
Fire insurance premium rebate	10,300	10,611	(689)	10,620
Interest	50,000	48,314	(4,886)	57,319
Miscellaneous	2	52	50	9,818
Total revenues	347,302	341,422	5,720	336,360
EXPENDITURES				
Current				
Chief's salary	13,000	13,755	755	13,000
Salaries - other	4,600	6,550	80	4,600
Insurance	18,000	17,422	378	14,140
Repairs and maintenance - equipment	43,000	40,342	2,658	23,992
Repairs and maintenance - stations	4,800	3,320	1,480	6,219
volunteers' compensation	10,000	13,036	4,066	10,063
Utilities	15,500	14,174	1,324	12,839
Professional services	10,500	10,823	(323)	11,434
Firefighting supplies	20,000	24,194	886	9,430
Telephones	7,000	6,838	162	6,958
Electrons	3,300	3,608	680	5,719
Educational and training	3,700	7,874	3,834	4,486
Gas, oil and lube	2,900	2,483	439	4,193
Supplies	7,500	5,993	1,503	3,742
Publishing and printing	3,000	2,987	(87)	3,309
Commissioners' per diem	3,300	3,190	(90)	2,820
Books and subscriptions	2,000	1,786	214	1,943

(Continued)

FIRE PROTECTION DISTRICT NO. 1
WEST FIDELITY FIRE
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GNAT DAVIS) AND ACTUAL
YEAR ENDED JUNE 30, 1997
WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED JUNE 30, 1996
 (Continued)

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (DREWFORABLE)	1996 ACTUAL
	1997	1996		
	BUDGET	ACTUAL		
Awards and appreciation banquet	\$ 1,400	\$ 1,400	\$ 0	\$ 1,400
Travel	0	300	(300)	1,800
Payroll taxes	1,600	1,597	3	1,904
Fire prevention and safety	1,700	1,884	(184)	1,938
Grass cutting	2,000	2,000	-0-	1,440
Postage	200	178	24	88
Peet Control	1,700	1,650	50	
All other	200	51	149	324
Capital outlay	92,600	77,576	14,424	67,737
Total expenditures	118,400	105,123	29,287	154,640
EXCESS OF REVENUES OVER EXPENDITURES	33,740	56,279	23,539	62,725
OTHER FINANCING SOURCES (USES)				
Operating transfer in (out)				
Consolidated Waterworks No. 13	(7,209)	(7,309)	-0-	(152,600)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	26,540	49,079	23,539	(67,275)
FUND BALANCES, beginning	946,213	928,025	4,614	1,038,100
FUND BALANCES, ending	972,753	1,102,924	26,133	970,825

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, 1997

INTRODUCTION

The Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, was created by the West Feliciana Parish Police Jury in 1886.

As provided by Louisiana Revised Statute 40:1886, 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, 1997. Three (3) of the members serve terms until December 31, 1990. 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, 1997
(Continued)

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 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 PALM BEACH, FLORIDA
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1991
(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 CALCIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
(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 and Budgetary Accounting

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

F. 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, 1997
(Continued)

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, 1997, the district has cash (book balances) totaling \$24,385. This total is comprised of \$412 in non-interest bearing demand deposits and \$23,973 in interest bearing demand deposits. 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, 1997, the district has \$35,761 in deposits (collected bank balances). This entire balance is covered by Federal Depository Insurance.

Note #4: INVESTMENTS

Investments at June 30, 1997, are all United States Treasury bills purchased through the fiscal agents in the name of Fire Protection District No. 1, West Feliciana Parish, Louisiana. The treasury bills are secured from risk by the United States government, Category 1 in applying the credit risk of GASB Codification Section 250.164

**FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
(Continued)**

At June 30, 1997, the investments' amortized cost and market value are \$982,418, and \$985,850, respectively.

Note #5: RECEIVABLES

Receivables at June 30, 1997 consist of a fire insurance rebate to be received from the State.

Note #6: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in the general fixed assets follows:

Description	Balance	Additions	Deductions	Balance
	July 1, 1996			June 30, 1997
Land	\$ 88,782			\$ 40,782
Buildings	642,607	\$ 14,750		657,357
Vehicles	1,113,849			1,113,849
Equipment	634,850	62,826		697,676
Totals	2,480,088	77,576	\$ 0	3,225,244

Note #7: LEVIED TAXES

For the year ended June 30, 1997, taxes of 6.77 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 #8: 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, 1997, was \$1,395.

SUPPLEMENTAL INFORMATION

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF BOARD OF COMMISSIONERS' FEES FIRM
YEAR ENDING JUNE 30, 1977

Ronnie Bourgeois	\$ 450
Tobias P. Ford, Jr.	530
Geneva Landrum	510
Lacy Plettinger	600
Lane Smith	480
Isaac Williams, Jr.	450
Curtis Wilson	<u>270</u>
Total	<u>3,320</u>

**INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF GENERAL-PURPOSE 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, 1997, and have issued our report thereon dated September 4, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. 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.

The management of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of the policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that we considered to be material weaknesses as defined above.

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

There were no comments concerning the internal control structure in the audit for the year ended June 30, 1987.

St. Francisville, Louisiana
September 4, 1987

Dyer & Vicknair

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

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FOR THE RECORD

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL-PURPOSE 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 as of and for the year ended June 30, 1997, and have issued our report thereon dated September 4, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana is the responsibility of Gas Utility District No. 1, West Feliciana Parish, St. Francisville, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's compliance with certain provisions of laws and regulations. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are to be reported herein under Government Auditing Standards.

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

There were no instances of noncompliance noted in the audit for the year ended June 30, 1996.

St. Francisville, Louisiana
September 4, 1997

Agnes A. Vandenberg