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**FIRE PROTECTION DISTRICT NO. 11
PARISH OF ST. MARY
STATE OF LOUISIANA**

**FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
SEPTEMBER 30, 2003**

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 reports are 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 04-14-04

TABLE OF CONTENTS

	<u>PAGE</u>
FINANCIAL INFORMATION SECTION	
Accountant's Compilation Report	1
Government-Wide Financial Statements	
Statement of Net Assets	2
Statement of Activities	3
Fund Financial Statements	
Balance Sheet - Governmental Fund	4
Reconciliation of the Balance Sheet - Governmental Fund to the Statement of Net Assets	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund	6
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund to the Statement of Activities	7
Notes to the Financial Statements	8 - 14
REQUIRED SUPPLEMENTAL INFORMATION	
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Governmental Fund	18
INFORMATION REQUIRED BY THE LOUISIANA GOVERNMENTAL AUDIT GUIDE	
Independent Accountant's Report on Applying Agreed-Upon Procedures	19 - 20
Louisiana Attention Questionnaire	21 - 23

OFFICES IN MOBILE AND
BIRMINGHAM, ALABAMA
AND IN NEW YORK, NEW YORK

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**The Board of Commissioners
St. Mary Parish Fire Protection District No. 11
Franklin, Louisiana**

We have compiled the accompanying basic financial statements of the St. Mary Parish Fire Protection District No. 11 as of and for the year ended September 30, 2003, in accordance with Statements and Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of the management of the St. Mary Parish Fire Protection District No. 11. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The St. Mary Parish Fire Protection District No. 11 adopted the provisions of Government Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*; Statement No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments* (combined), as of October 1, 2003. This results in a change in the format and content of its basic financial statements.

The St. Mary Parish Fire Protection District No. 11 has not presented the management’s Discussion and Analysis that the Government Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

Guidry, Chalvin & Taylor, CPAs

Certified Public Accountants

**Franklin, Louisiana
March 18, 2004**

FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

STATEMENT OF NET ASSETS
September 30, 2003

ASSETS

Cash and cash equivalents	\$ 3,199
Investments	216,714
Other assets	1,682
Capital assets, net of accumulated depreciation	<u>1,811,689</u>
Total assets	<u>1,041,291</u>

LIABILITIES

Accounts payable	1,420
Accrued expenses	<u>1,513</u>
Total liabilities	<u>2,933</u>

NET ASSETS

Invested in capital assets, net of related debt	1,811,689
Unrestricted	<u>227,650</u>
Total net assets	<u>\$ 1,109,139</u>

The notes to the financial statements are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2009**

Expenses:	
Public safety - fire protection	
Salaries and related benefits	\$ 24,100
Supplies and materials	19,880
Contingency	4,614
Professional fees and services	26,667
Other	675
Depreciation	<u>71,261</u>
Total program expenses	137,697
Program revenues	<u>0</u>
Net program expenses	<u>(137,697)</u>
General revenues	
Ad valorem taxes	176,078
Allocation from St. Mary Parish	81,664
Investment earnings	<u>2,148</u>
Total general revenues	<u>260,118</u>
Increase in net assets	122,421
Net assets, beginning	<u>1,831,120</u>
Net assets, ending	<u>\$ 1,953,541</u>

The notes to the financial statements are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND
September 30, 2003

ASSETS	
Cash and cash equivalents	\$ 3,100
Investments	126,734
Other assets	<u>3,682</u>
Total assets	<u>\$ 133,516</u>
LIABILITIES AND EQUITY	
Liabilities:	
Accounts payable	\$ 2,400
Accrued expenses	<u>1,503</u>
Total liabilities	3,903
Equity	
Fund balance, unrestricted	<u>129,613</u>
Total liabilities and equity	<u>\$ 133,516</u>

The notes to the financial statements are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**RECONCILIATION OF BALANCE SHEET – GOVERNMENTAL FUND
TO THE STATEMENT OF NET ASSETS**

September 30, 2013

Total fund balance - governmental fund	\$ 127,670
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The purchase of capital assets are reported as expenditures as they are incurred in governmental funds. The Statement of Net Assets reports capital assets as an asset to the District. These capital assets are depreciated over their estimated useful lives in the Statement of Activities and are not reported in the governmental funds.

Cost of capital assets	1,240,340	
Less: accumulated depreciation	<u>(112,810)</u>	
		<u>1,127,530</u>

Net assets	<u>\$1,127,530</u>
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The notes to the financial statements are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
For the Year Ended September 30, 2003**

Revenues	
Ad valorem taxes	\$ 176,078
Allocation from St. Mary Parish	61,664
Investment earnings	<u>2,882</u>
Total revenues	<u>340,624</u>
Expenditures	
Current - Public safety	
Repairs and maintenance	7,020
Professional fees	4,182
Salaries and related expenses	262,089
Insurance	171,228
Utilities and telephone	4,614
Gas, fuel, oil	2,418
Supplies	8,906
Training	1,645
Other	2,134
Capital outlay	<u>368,791</u>
Total expenditures	<u>716,421</u>
Deficiency of revenues over expenditures	(375,797)
Fund balance, beginning	<u>311,967</u>
Fund balance, ending	<u>\$ 117,679</u>

The notes to the financial statements are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**RECONCILIATION OF THIS STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2003**

Net change in fund balance - governmental fund	\$ (84,370)
Amounts reported for governmental activities in the statement of activities are different as follows:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets are allocated over the estimated useful lives as depreciation expense.	
Capital outlay	166,791
Depreciation expense	<u>(75,963)</u>
	<u>90,828</u>
Change in net assets of governmental activities	<u>\$ 6,458</u>

The notes to the financial statements are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2003**

INTRODUCTION

Fire Protection District No. 11 of the Parish of St. Mary, State of Louisiana, was created by Ordinance No. 1096 of the St. Mary Parish Council on April 25, 1980 for the purpose of providing fire protection, medical assistance, and extrication services. The District encompasses all territory north of the Intracoastal Waterway in Wards One and Two. The District's firefighters are volunteers of the Four Corners Volunteer Fire Department.

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513, and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, *Guide of State and Local Governmental Units*.

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Fire Protection District No. 11 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The district is a component unit of the St. Mary Parish Council, the financial reporting entity. The parish council is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the parish council, the general government services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The 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 relating to certain government functions or activities.

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

FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended September 30, 2003

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies. The following fund type is used by the district.

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.

B. BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund 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. The Statement of Revenues, Expenditures and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustments, to a government-wide view of operations.

The amounts reflected in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices is a summary of how the District accounts for its major sources of revenues and expenditures:

Revenues

Ad valorem taxes (which are based on population and households in the District) are recorded in the year the tax assessments are received from the parish tax collector. Revenues from grants and intergovernmental revenues are recognized when management believes all significant grant or usage requirements have been met. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except principal and interest on general long-term debt which is not recognized until due.

**FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended September 30, 2003**

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from users as a fee for services. Program revenues reduce the cost of the function to be financed from general revenues.

E. BUDGETS

The district follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The district prepares a proposed budget and submits it to the board prior to the beginning of each fiscal year.
2. The budget is adopted by the board.
3. Budgetary amendments involving increases or decreases in revenues or expenditures will require the approval of the board.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Adopted amounts are as originally adopted or amended by the board.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the district as an extension of formal budgetary integration in the books.

**FIRE PROTECTION DISTRICT NO. 14
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended September 30, 2003**

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S. 51:2055) and the district's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. For the year ended September 30, 2003, the district's investments include amounts deposited with the Louisiana Asset Management Pool.

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of the donation.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	25 years
Fire Trucks	15 years
Equipment	5-10 years

J. LONG-TERM OBLIGATIONS

There are no long-term obligations outstanding at September 30, 2003.

K. FUND EQUITY

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

FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended September 30, 2003

L. RESTRICTED NET ASSETS

In the government-wide Statement of Net Assets, net assets are recorded as restricted when constraints placed on net assets are either externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or are imposed by law through constitutional provisions or enabling legislation.

M. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 - CASH AND CASH EQUIVALENTS

As September 30, 2003, the District has cash and cash equivalents (book balances) totaling \$3,190 in an interest-bearing demand deposit checking account. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As September 30, 2003, the District has \$30,398 in deposits (reflected book balances). These deposits are fully secured from risk by federal deposit insurance.

NOTE 3 - INVESTMENTS

The District can invest in securities of the United States Government unless such an investment is expressly prohibited by law.

Investments in the amount of \$126,310 as September 30, 2003 are in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 1150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by

**FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended September 30, 2003**

those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 181 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

NOTE 4 - AD VALOREM TAXES

The District's property tax is levied in October of each year on the assessed value of property within the District's taxing area. The taxes are delinquent by January 1 at which time an enforceable lien is attached to the property. The taxes are collected on behalf of the District by the Sheriff and then remitted to the District. Most of the taxes are actually received in January and February. For the year ended September 30, 2003, total taxes levied and collected were \$176,038. The millage assessed on the property for the year ended September 30, 2003 was 12 mills.

NOTE 5 - LEASES

The District has no material long-term non-cancelable lease commitments at September 30, 2003.

NOTE 6 - CAPITAL ASSETS

Capital assets and depreciation activity for the year ended September 30, 2003 follows:

	Balance Sept 30, 2002	Additions	Deletions/ Adjustments	Balance Sept 30, 2003
Buildings	\$ 121,835	\$ -	\$ -	\$ 121,835
Fire Trucks	686,574	108,543	-	795,117
Equipment	134,583	48,249	-	182,832
Total	942,992	156,792	-	1,099,784
Less: accumulated depreciation	-	(78,285)	(134,583)	(212,868)
Net capital assets	<u>\$ 942,992</u>	<u>\$ 78,507</u>	<u>\$ (134,583)</u>	<u>\$ 810,919</u>

FIRE PROTECTION DISTRICT NO. 11
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended September 30, 2003

NOTE 7 – PENSION PLAN

The District's employees are covered by the Federal Insurance Contributions Act (Social Security). The District makes the required contributions to the fund and is not responsible for the benefits. For the year ended September 30, 2003, the District's contributions to the fund were \$2,146.

NOTE 8 – RELATED PARTIES

The Four Corners Volunteer Fire Department provides volunteer firefighters for Fire Protection District No. 11.

The District is also a related party of the St. Mary Parish Council, the primary government. See Note 1 for further explanation of this relationship. The Parish Council allocated \$81,664 in funds to the District during the year ended September 30, 2003.

NOTE 9 – CONCENTRATIONS

The majority of the District's revenues come from property tax revenues. The property taxes collected during 2003 accounted for approximately 88% of total revenues.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to theft, fire, or damage to assets, errors and omissions, injuries to employees and natural disasters. The District has purchased commercial insurance to protect against loss from substantially all of these risks.

NOTE 11 – LITIGATION

There is no litigation pending against the District as September 30, 2003.

NOTE 12 – COMPENSATION PAID TO COMMISSIONERS

The District's commissioners received the following per diem for the year ended September 30, 2003:

<u>Name</u>	<u>Amount</u>
James Bodin	\$ 360
Markus Drouotard	360
Anthony Jordan	360
Marcel Marquet	360
Peterson Matthews	360
	<u>\$ 1,800</u>

REQUIRED SUPPLEMENTAL INFORMATION

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**FIRE PROTECTION DISTRICT NO. 15
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	<u>Budget</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Ad valorem taxes	\$ 151,000	\$ 176,077	\$ 176,078	\$ 1
Allocation from St. Mary Parish	20,000	81,660	81,664	1
Investment earnings	1,000	1,380	1,386	86
Total revenues	<u>152,000</u>	<u>259,017</u>	<u>259,128</u>	<u>86</u>
Expenditures				
Current - Public safety				
Repairs and maintenance	10,000	7,820	7,820	-
Professional fees	6,000	6,181	6,182	(1)
Salaries and related expenses	20,000	26,394	26,395	(1)
Insurance	16,000	17,220	17,220	-
Utilities and telephone	4,000	4,614	4,614	-
Gas, fuel, oil	1,000	2,818	2,818	-
Supplies	1,000	8,896	8,896	-
Training	500	1,040	1,040	-
Other	1,000	2,732	2,734	(1)
Capital outlay	100,000	164,987	164,791	(1,896)
Total expenditures	<u>181,000</u>	<u>402,612</u>	<u>402,621</u>	<u>(1,897)</u>
 Excess (deficiency) of revenues over expenditures	 (27,000)	 (143,535)	 (143,493)	 (1,119)
 Fund balance, beginning	 <u>311,796</u>	 <u>311,967</u>	 <u>311,987</u>	 <u>-</u>
 Fund balance, ending	 <u>\$ 24,796</u>	 <u>\$ 128,189</u>	 <u>\$ 127,679</u>	 <u>\$ (1,739)</u>

**INFORMATION REQUIRED BY THE LOUISIANA
GOVERNMENTAL AUDIT GUIDE**

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

To the Board of Commissioners
Fire Protection District No. 11
Franklin, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Management of Fire Protection District No. 11 of the Parish of St. Mary and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about compliance with certain laws and regulations during the year ended September 30, 2007 included in the accompanying Louisiana Alternative Questionnaire. This agreed-upon procedures engagement was conducted in accordance with standards established by the American Institute of Certified Public Accountants. The efficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$10,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2213 (the public bid law).

Selected disbursements made during the year for materials and supplies exceeding \$10,000 and for public works exceeding \$100,000. There were 2 expenditures during the year for firefighting equipment that exceeded the public bid law threshold. The expenditures were made in accordance with the public bid law.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 43:1184-1184 (code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

3. Obtain from management a list of all individuals paid compensation during the period under examination.

Management provided us with the required list.

4. Determine whether any of those individuals paid compensation included in the listing obtained from management in agreed-upon procedure (3) were also included in the listing obtained from management in agreed-upon procedure (1) as immediate family members.

None of the individuals paid compensation obtained in agreed-upon procedure (3) were included on the list provided by management in agreed-upon procedure (2), also the district did not engage in business activity with immediate family members obtained in the agreed-upon procedure (1).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and all amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minutes book.

We traced the adoption of the original budget in the minutes indicating the budget had been adopted by the commissioners of the District by a unanimous vote. We also traced all of the approved budget amendments to the minutes.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amount and payee;

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

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

All of the payments examined were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

All six of the expenditures examined were properly approved. All were approved at the meetings of the board, which we determined by examining minutes.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minutes book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The district posts a notice of each meeting and the accompanying agenda on the door of the district's office.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We examined copies of all bank deposit slips for the year under examination and noted none of the deposits appeared to be bank loans, bonds, or like indebtedness.

Advances and Reimburse

11. Examine compensation records and minutes for the year to determine whether any payments have been made to individuals which may constitute bonuses, advances, or gifts.

A reading of the minutes of the district for the year indicated no approval of the payments listed. None of the compensation paid individuals constituted bonuses, advances, or gifts.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the management of Fire Protection District No. 11 of the Parish of St. Mary, the St. Mary Parish Council, and the Legislative Auditor for the State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Gulley, Charvat & Taylor, CPAs
Certified Public Accountants

Franklin, Louisiana
March 18, 2004

FIRE PROTECTION NO. 11
OF THE PARISH OF ST. MARY,
STATE OF LOUISIANA

LOUISIANA ATTESTATION QUESTIONNAIRE

YEAR ENDED SEPTEMBER 30, 2000

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
01-08-04 (Date Transmitted)

GIBBY, CHAVIS & TAYLOR

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

POST OFFICE BOX 1028

FRANKLIN, LA 70538

(Auditors)

In connection with your compilation of our financial statements as of September 30, 2003 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of _____
(date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employee or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1301-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:31, and 44:38.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 34:514, 33:663, and/or 39:50, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes [] No []

Debt




It is true we have not incurred any indebtedness, other than credit for 60 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 6 of the 1874 Louisiana Constitution, Article VI, Section 30 of the 1974 Louisiana Constitution, and LSA-RS 32:1415.85-1415.85.
Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 76-722.
Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary	1-8-04	Date
	Treasurer	1-8-04	Date
	President	1-8-04	Date