

**OFFICIAL
FILE COPY**
DO NOT SEND OUT

Please remove
copies from this
copy and PLACE
BACK IN FILE

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST BELTACHE PARISH, LOUISIANA**

GENERAL PURPOSE FINANCIAL REPORT

YEAR ENDED JUNE 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 02-25-98

FARRISVILLE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA

TABLE OF CONTENTS

Independent Auditor's Report.	1
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures and Charges in Fund Balance - All Governmental Fund Types.	6
Combined Statement of Revenues, Expenditures and Charges in Fund Balance, Budget and Actual (Non-GRAP Budgetary Basis) - General Fund	7
Notes to Financial Statements.	8
Supplemental Information Schedules:	
Schedule of Expenditures Compared to Budget (Non-GRAP Budgetary Basis).	19
Schedule of Debt Service Requirements to Maturity.	20
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards.	21
Independent Auditor's Report on Compliance Based on an Audit of General Purpose or Basic Financial Statements Performed in Accordance with Government Auditing Standards.	24

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 50
BAKER, LOUISIANA 70704-0050
504-733-8811

INDEPENDENT AUDITOR'S REPORT

December 1, 1997

Members of the Board of Commissioners
Parishwide Fire Protection District of
East Feliciana Parish, Louisiana
Jackson, Louisiana

We have audited the accompanying general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's management. Our responsibility is to express an opinion on these general purpose 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 general purpose 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 the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of June 30,

Parishwide Fire Protection District of
East Feliciana Parish, Louisiana
December 1, 1987
page 3

1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, are fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 1, 1987 on our consideration of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's internal control structure as it relates to the general fund and a report dated December 1, 1987, on its compliance with laws and regulations.


John D. Butler & Company,
A Professional Accounting Corporation

GENERAL PURPOSE FINANCIAL STATEMENTS

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST PARISHIANA PARISH, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES
AND NETWORTH ACCOUNT
JUNE 30, 1997

	GOVERNMENTAL FUNDS		
	General	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 198,328.72	\$ 100,200.23	\$ 1,568,534.61
Prepaid items	8,038.28	.00	.00
Property taxes receivable, net	.00	84,204.64	.00
Fire protection taxes receivable, net	38,053.67	.00	.00
Amount available in debt service fund	.00	.00	.00
Amount to be provided for retirement of bonds property and equipment	.00	.00	.00
	216,420.64	100,200.23	1,568,534.61
LIABILITIES, FUND EQUITY AND OTHER CREDITS			
Liabilities			
Accounts payable	.00	.00	149,038.40
Bonds payable	.00	.00	.00
	.00	.00	149,038.40
Fund Equity and Other Credits			
Investment in general fixed assets	.00	.00	.00
Fund Balance			
Reserved for debt service	.00	100,200.23	.00
Undesignated	216,420.64	.00	.00
Reserved for asset acquisition	.00	.00	1,355,475.61
	216,420.64	100,200.23	1,355,475.61
	216,420.64	100,200.23	1,568,518.61

See Accompanying Notes to Financial Statements

ACCOUNT GROUPS				TOTAL
General		General Long-		
Fixed Assets		Term Debt		(Memo Only)
\$.00	\$.00	\$ 1,418,932.12
	.00		.00	6,836.25
	.00		.00	44,284.84
	.00		.00	30,483.07
	.00	118,087.09		118,087.09
	.00	3,223,912.61		3,223,912.61
<u>2,272,423.01</u>			.00	<u>2,272,423.01</u>
2,272,423.01		3,368,000.00		7,530,450.70

	.00		.00	140,038.40
	.00	3,368,000.00		<u>3,368,000.00</u>
	.00	3,368,000.00		3,508,038.40
2,272,423.01		.00		2,272,423.01
	.00		.00	180,292.23
	.00		.00	216,430.84
<u>2,272,423.01</u>			.00	<u>2,469,146.08</u>
2,272,423.01			.00	4,024,612.28
2,272,423.01		3,368,000.00		7,530,058.70

PARISH FIRE PROTECTION DISTRICT
OF EAST WELSHAKE PARISH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1997

	GOVERNMENTAL FUNDS			TOTAL
	General	Inst. Service	Capital Projects	
REVENUES				
Taxes	\$ 223,852,880	416,931.00	\$.00	\$ 224,269,811
Donations	.00	.00	8,588.00	8,588.00
Investment income	3,362.26	18,623.68	112,222.50	134,208.44
Total Revenues	227,215.14	435,554.68	112,222.50	775,012.32
EXPENDITURES				
General government	18,593.61	4,918.70	.00	23,512.31
Inst. service				
Principal	.00	140,800.00	.00	140,800.00
Interest	.00	322,342.71	.00	322,342.71
Capital outlay	.00	.00	2,272,423.21	2,272,423.21
Total Expenditures	18,593.61	367,061.41	2,272,423.21	3,658,078.23
Excess (Deficiency) of Revenues over Expenditures	208,621.53	68,493.27	(2,160,200.71)	(1,883,085.91)
OTHER FINANCING SOURCES (USES)				
Proceeds of general obligation bonds	.00	.00	3,500,000.00	3,500,000.00
Total Other Financing Sources (Uses)	.00	.00	3,500,000.00	3,500,000.00
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	208,621.53	68,493.27	1,339,799.29	1,616,914.09
FUND BALANCE, beginning	.00	.00	.00	.00
FUND BALANCE, ending	208,621.53	68,493.27	1,339,799.29	1,616,914.09

See Accompanying Notes to Financial Statements

PARISHWIDE FIRE PROTECTION DISTRICT
 OF EAST WILCHINA PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL, (NON-GRAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 1987

	GENERAL FUND		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$190,259.00	\$190,259.03	\$.03
Investment income	.00	3,362.25	3,362.25
Total Revenues	190,259.00	193,621.28	3,362.28
EXPENDITURES			
General government	14,389.00	15,298.56	1,000.44
Capital outlay	241,278.00	.00	241,278.00
Total Expenditures	255,667.00	15,298.56	240,368.44
Excess of Revenues over Expenditures	25,600.00	178,330.72	152,724.72
FUND BALANCE, beginning	.00	.00	.00
FUND BALANCE, ending	25,600.00	178,330.72	152,724.72

See Accompanying Notes to Financial Statements

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction: The Parishwide Fire Protection District of East Feliciana Parish, Louisiana (District), was established on November 7, 1994, by the Parish Policy Jury for the purpose of acquiring, constructing and improving buildings, machinery and equipment to be used in giving fire protection to the citizens of East Feliciana Parish, Louisiana. Its boundaries were extended throughout the parish by resolutions adopted by the governing authorities of the Towns of Clinton, Jackson and Slaughter and the Villages of Norwood and Wilson. It is governed by a Board of Commissioners made up of seven (7) individuals. The District covers an area of approximately 418.9 square miles and a population of approximately 39,315 people.

Financial Reporting Entity: The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, established criteria for determining which organizations or component units should be included in the District for reporting purposes. This criteria focuses on the concept of financial accountability and includes the following:

- (a) Whether the potential component unit is a legally separate organization with the capacity to have its own name, the right to sue and be sued and the right to buy, sell, lease and mortgage property in its own name;
- (b) Whether the District appoints a voting majority of the potential component unit's governing body;
- (c) Whether the potential component unit is fiscally interdependent of the District;
- (d) Whether the District possesses the ability to significantly influence the programs, projects, activities or level of services performed or provided by the potential component unit;
- (e) Whether the relationship between the District and the potential component unit creates the possibility of a financial benefit/burden.

Based on the definition of a reporting entity and the criteria above, the accompanying financial statements include the volunteer fire departments of Bluff Creek, Clinton, Ichaé,

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST PRICHARD PARISH, LOUISIANA
BOOKS TO FINANCIAL STATEMENTS
JUNE 30, 1997

Jackson, Jackson Airport, Magnolia, McNamee, Norwood, Olive Branch, Pecos Grove, Slaughter, Wilson and Woodland as blended component units. The activities, included in the financial reporting entity as part of the General Fund, of these departments are those related to the fire protection tax received by the District and disbursed to the departments. Each month, the individual departments attend the District's Board meetings to report on the status of these funds and gain approval for any expenditures of these funds. The books are maintained by each individual respective fire department.

Basis of Presentation: 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. The major fund categories and account groups used in the accompanying financial statements are:

Governmental Fund Types Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of specific or less fully restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental fund types include:

- 1) **General fund**
This is the general operating fund of the District and accounts for all financial resources except those required to be accounted for in other funds.
- 2) **Debt Service Fund**
This fund accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the General Long-Term Debt Account Group.
- 3) **Capital Projects Fund**
All major capital expenditures, generally those that extend beyond one year and are financed by specifically designated resources, are accounted for in this fund.

PARISHIANA FISH PROTECTION DISTRICT
OF EAST FULBONIA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

Account Groups: Account groups are used to account for fixed assets and long-term liabilities which are not reported in the respective governmental funds. They include:

- (1) **General Fixed Assets:**
Capital assets of governmental fund types are recorded in this account group.
- (2) **General Long-Term Debt:**
The non-current portion of debt that is not specifically the obligation of proprietary funds and certain trust funds is reported as general long-term debt in this account group.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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 all governmental fund types in the accompanying financial statements. Such accounting and reporting procedures conform to the requirements of Louisiana Revised Statute 24:517 and to the guidelines set forth in the Louisiana Municipal Audit and Accounting Guide and to the industry audit guide, Basis of State and Local Governmental Units. The District's books are maintained on the cash basis during the year.

The following revenue sources have been treated as susceptible to accrual under the modified accrual basis:

Taxes - includes property and fire protection.

Budgets and Budgetary Accounting: An annual budget is presented to the Board of Commissioners by the independent CPA as required prior to the end of the fiscal year. In June, the Board adopts the annual fiscal year appropriated budget for the District's general fund on a cash basis. A balanced budget is required.

If an appropriations ordinance is not passed consistent with the budget, part of the prior year appropriation is deemed reappropriated. Appropriations lapse at year end.

Amendments are passed by the Board on an as-needed basis. The level of control is at the departmental level, where

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

expenditures may not legally exceed appropriations. There were no amendments during the year ended June 30, 1997.

Cash, Cash Equivalents and Investments: Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include Amegita in time deposits and those investments with original maturities of ninety (90) days or less. 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. Investments are stated at cost plus interest if that interest is reinvested. All cash of the District is held in interest-bearing demand deposits. Investments include those funds held in the Louisiana Asset Management Pool.

Fixed Assets: Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the General Fixed Assets Account Group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Donated assets are valued at their estimated fair value on the date of donation.

Long-Term Obligations: Long-term obligations expected to be financed from governmental funds are reported in the General Long-Term Debt Account Group. Expenditures for interest and principal payments are recognized in the governmental funds when due and paid.

Fund Equity: Equity includes the following:

Reserve: This represents those portions of fund equity not appropriate for expenditure and are legally segregated for a specific future use.

Indesignated: This is the portion of equity that is not designated for a specific future intent.

Interfund Transactions: All interfund transactions, except quasi-external transactions, are reported as operating transfers.

Total Columns on Combined Statements: Total columns on the combined statements are captioned "Memo Only" to indicate that they are presented only to facilitate financial analysis. Note in these columns do not present financial position. Results of

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FLOUICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Accounting Methodology: The preparation of financial statements in conformity with generally accepted accounting principles requires the use of certain estimates and assumptions. These estimates affect the reported amounts of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenditures during the reporting period.

NOTE 3 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The cash, cash equivalents and investments of the District at June 30, 1997, were as follows:

Primary government	\$1,470,895.32
Blended component units	<u>48,318.82</u>
Total carrying amount	1,519,214.14
	NOT NEGOTIABLE

Under state law, they must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. 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 had \$338,028.82 in demand deposits at area banks which were collateralized by approximately \$600,000 in federal deposit insurance and pledged securities. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand. The remaining deposits of \$1,430,704.82 were held in the Louisiana Asset Management Pool.

This local government investment pool is administered by a non-profit corporation, LAMP, Inc., organized under the laws of the State of Louisiana. Its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, which is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its agencies, include only those with maturities of ninety (90) days or less. This

FIREWORKS FIRE PROTECTION DISTRICT
OF EAST PELOTONA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

design allows participants immediate access to their funds. For this reason, the account balance at June 30, 1997, of \$1,039,709.02 is recorded in the accompanying financial statements on cash and cash equivalents.

NOTE 3 - RECEIVABLES

Receivables, a result of taxes assessed but not yet received, were as follows at June 30, 1997:

	General <u>Fund</u>	Debt Service <u>Fund</u>	Total
Taxes	\$43,392.97	\$49,115.54	\$92,508.51
Estimated uncollectible	(13,339.30)	(4,918.70)	(18,258.00)
Net receivables	\$30,053.67	\$44,196.84	\$74,250.51

NOTE 4 - FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance 2/10/97	Additions	Deletions	Balance 6/30/97
Land	\$.00	\$ 6,580.00	\$.00	\$ 6,580.00
Buildings	.00	87,134.50	.00	87,134.50
Vehicles	.00	1,926,106.80	.00	1,926,106.80
Equipment	.00	128,938.80	.00	128,938.80
Other	.00	181,568.81	.00	181,568.81
Total	.00	2,272,423.91	.00	2,272,423.91

NOTE 5 - ACCOUNTS AND OTHER PAYABLES

The following is a summary of payables at June 30, 1997:

	Capital Projects Fund
Accounts	\$ 349,836.88

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST ORLEANS PARISH, LOUISIANA
OFFICE TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 6 - GENERAL LONG-TERM DEBT

The following is a summary of changes in long-term debt incurred by the District's governmental funds for the year ended June 30, 1997.

	General Obligation
Bonds @ 5/01/86	\$.00
Issuance for the period 1/1/87 to 3/31/95	3,500,000.00
Principal retirement	<u>(140,000.00)</u>
Bonds @ 6/01/92	3,500,000.00

On April 30, 1986, the issuance of general obligation bonds, series 1986, in the amount of \$3,500,000 was approved. They were offered for sale in June of 1986 "...for the purpose of acquiring, constructing and improving buildings, machinery and equipment, both real and personal property, to be used in giving fire protection to the property owners...". The bonds sold with accrued interest of \$0,730.22. Interest is payable semi-annually in March and September at 9% for the first six (6) years, 8.25 for the seventh year and 6% for the remaining life of fifteen (15) years. Principal payments are made annually in March as follows:

1987	\$140,000
1988	145,000
1989	150,000
2000	155,000
2001	160,000
Remaining years	<u>2,600,000</u>
	3,500,000

NOTE 7 - BUDGETARY-BASED REPORTING RECONCILIATION

Annual budgets are adopted for the General Fund using the cash basis of accounting. Budgetary comparisons presented in the accompanying financial statements are on the budgetary basis used by the District.

Certain adjustments are necessary to compare actual data on a basis consistent with generally accepted accounting principles versus budgetary basis as follows.

PARISH OF WEST FELICIANA POLICE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1987

Total revenues (GAAP Basis)	\$ 227,814.25
Adjustments:	
for fire protection taxes	<u>21,382.22</u>
Total revenues (Budgetary Basis)	193,621.58
Total expenditures (GAAP Basis)	18,593.61
Adjustments:	
for estimated bad debts	15,319.380
for prepaid items	<u>8,836.25</u>
Total expenditures (Budgetary Basis)	18,280.56

NOTE 6 - TAXES

A special ad valorem tax of ten and twenty-five hundredths (10.25) mills was levied, assessed and imposed on all taxable property within the Parish of West Feliciana. Approval was granted with a special election held on April 30, 1986, for the purpose of paying principal and interest on general obligation bonds, series 1986, in the amount of \$3,400,000. The tax is collected by the Parish Police Jury and remitted to the District. Taxes are due on January 1st and become delinquent on December 31st.

The 1974 Louisiana Constitution (Article 7 Section 180) provides for the following assessments based on fair market value:

land and improvements for residential purposes	10%
Other property and electric cooperative properties, excluding land	15%
Public service properties, excluding land	25%

Fair market value is determined by the elected assessor of the Parish except public service properties which are valued by the Louisiana Tax Commission according to Louisiana Revised Statute 47:1063. These assessments are subject to review and certification by the Louisiana Tax Commission. Property subject to taxation is required to be reassessed at intervals of not more than four (4) years.

Property taxes are recognized in the accounting period in which they become available and measurable which is the calendar year of the tax levy. Accordingly, the tax roll is recorded as

PARISH OF EAST CALCAHAN DISTRICT
OF EAST CALCAHAN PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

revenue in the current year, and an estimated uncollectible amount is recorded.

The 1996 property tax calendar is as follows:

Levy date	September 25, 1996
Tax bills mailed	December 2, 1996
Due date	December 31, 1996
100% date	January 1, 1997

In accordance with the provisions of Louisiana Revised Statute 48:1802.13, as amended, the District levied a fire protection tax of \$16 on persons owning residential or commercial structures and 228 on persons owning mobile homes, whether occupied or not, located wholly or partly within the boundaries of the district. This tax is levied on each structure for the purpose of providing fire protection and emergency services.

Taxes due as of June 30, 1997, are as follows:

	Receivable	Estimated Uncollectible	Net Taxes
Property	\$49,115.54	64,330.78	\$84,294.04
Fire Protection	32,322.27	3,323.30	38,953.67
Total	\$81,437.81	67,654.08	\$143,783.73

NOTE 9 - RESERVED AND DESIGNATED FUND BALANCES

The following is a summary of reserved and designated fund balances at June 30, 1997:

	Governmental Funds
Debt service	\$ 181,292.23
Asset acquisition	2,353,473.61
Total	2,534,765.84

NOTE 10 - RELATED PARTY TRANSACTIONS

There were no related party transactions that came to our attention during our audit.

FIREARMER FIRE PROTECTION DISTRICT
OF EAST WILCHINA PARISH, LOUISIANA,
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 11 - LITIGATION

There was no litigation or potential litigation apparent at June 30, 1997, that would have an impact on the accompanying financial statements.

NOTE 12 - SUBSEQUENT EVENTS

There were no subsequent events that would have a significant impact on the accompanying financial statements.

EXPERIMENTAL INVESTIGATION

PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST WILCINAW PARISH, LOUISIANA
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(NON-GRANT ASSISTANCE BASIS)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1987

	Budget	Actual	Variance Favorable/ Unfavorable (%)
REVENUES			
Fire protection taxes	\$198,258.00	\$198,258.00	0
Investment income	.00	3,368.25	3,368.25
Total Revenues	198,258.00	198,626.25	3,368.25
EXPENDITURES			
Advertising	95.00	95.00	.00
Professional fees	1,645.00	1,645.85	.85
Collection fees	2,291.00	2,298.75	7.75
Insurance	9,787.00	9,787.00	.00
Licenses & permits	24.00	24.00	.00
Supplies	88.00	354.03	266.03
Capital outlay	148,278.00	.00	148,278.00
Miscellaneous	2,340.00	1,221.23	1,118.77
Total Expenditures	164,557.00	15,230.58	149,326.42
Excess of Revenues over Expenditures	20,488.00	178,395.72	158,907.72
Fund Balance, beginning	.00	.00	.00
Fund Balance, ending	20,488.00	178,395.72	158,907.72

PARISHWIDE FIRE INSURANCE DISTRICT
OF EAST CALOULASH PARISH, LOUISIANA
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
AS OF JUNE 30, 1997

General Obligation Bonds

Year	Principal	Interest	Total
1997	\$ 0	\$ 100,000	\$ 100,000
1998	160,000	200,000	360,000
1999	170,000	180,000	350,000
2000	180,000	170,000	350,000
2001	190,000	160,000	350,000
2002	200,000	150,000	350,000
2003	210,000	140,000	350,000
2004	220,000	130,000	350,000
2005	230,000	120,000	350,000
2006	240,000	110,000	350,000
2007	250,000	100,000	350,000
2008	260,000	90,000	350,000
2009	270,000	80,000	350,000
2010	280,000	70,000	350,000
2011	290,000	60,000	350,000
2012	300,000	50,000	350,000
Total	3,400,000	1,640,000	5,040,000

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
P. O. BOX 20
BARTON, LOUISIANA 70500
PHONE 775-4992

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
ISSUED ON AN ABILITY OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

December 1, 1997

To the Members of the Board of Commissioners
Parishwide Fire Protection District of
East Feliciana Parish, Louisiana
Jackson, Louisiana

We have audited the general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 1, 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 general purpose financial statements are free of material misstatement.

The management of the Parish Fire Protection District of East Feliciana Parish, 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general

To the Members of the Board of Commissioners
December 1, 1977
page 2

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 policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Metairie Fire Protection District of East Feliciana Parish, Louisiana, for the year ended June 30, 1977, 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.

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 internal control structure elements does not reduce to a relatively low level the risk that errors and 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 consider to be material weaknesses as defined above.

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


John D. Butler & Company
A Professional Accounting Corporation

JOHN D. BUTLER & COMPANY
A PROFESSIONAL ACCOUNTING CORPORATION
1511 W. 10th St.
Baton Rouge, Louisiana 70802
504-775-9821

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE ISSUED
ON AN AUDIT OF GENERAL PURPOSES ON BASIC
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

December 1, 1997

To the Members of the Board of Commissioners
Parishwide Fire Protection District of
East Feliciana Parish, Louisiana
Jackson, Louisiana

We have audited the general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 1, 1997.

We conducted our audit in accordance with generally accepted auditing standards, 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.

Compliance with laws, regulations, contracts, and grants applicable to the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, is the responsibility of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. 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.

To the Members of the Board of Commissioners
December 1, 1993
page 3

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

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



John D. Baker & Company
& Professional Accounting Corporation