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

**GENERAL PURPOSE FINANCIAL REPORT**

**YEAR ENDED JUNE 30, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 1-26-00

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1999  
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE TWO YEARS ENDED JUNE 30, 1999  
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

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## **GENERAL PURPOSE FINANCIAL STATEMENTS**

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 30  
BAKER, LOUISIANA 70704-0030  

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(504) 775-4982

**INDEPENDENT AUDITOR'S REPORT**

December 13, 1999

Members of the Board of Commissioners  
Parishwide Fire Protection District of  
East Feliciana Parish, Louisiana  
P. O. Box 427  
Clinton, Louisiana 70722

We have audited the accompanying general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of June 30, 1999, and for the two years 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.

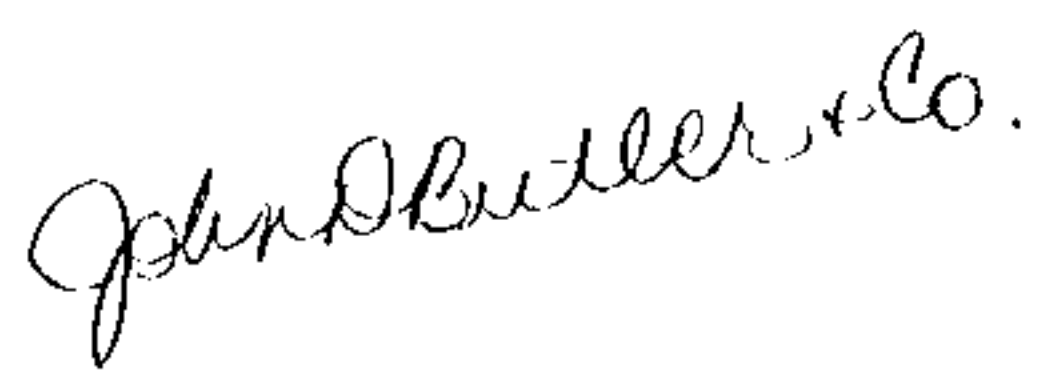
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Parishwide Fire

Parishwide Fire Protection District of  
East Feliciana Parish, Louisiana  
December 13, 1999  
page 2

Protection District of East Feliciana Parish, Louisiana, as of June 30, 1999 and the results of its operations for the two years 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, is 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 13, 1999, 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 13, 1999, on its compliance with laws and regulations.



John D. Butler & Company,  
A Professional Accounting Corporation

PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999

	GOVERNMENTAL FUNDS			ACCOUNT GROUPS			TOTALS	
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>		(Memorandum Only)	
							<u>1999</u>	<u>1998</u>
<u>ASSETS AND OTHER DEBITS</u>								
Cash and cash equivalents	\$ 316,220.58	\$ 229,132.12	\$ 38,806.76	\$ .00	\$ .00	\$ 584,159.46	\$ 611,933.63	
Prepaid items	38,199.26	.00	.00	.00	.00	38,199.26	21,070.30	
Property taxes receivable, net	.00	71,389.12	.00	.00	.00	71,389.12	78,400.69	
Fire protection taxes receivable, net	61,942.35	.00	.00	.00	.00	61,942.35	45,545.29	
Amount available in debt service fund	.00	.00	.00	.00	229,132.12	229,132.12	132,562.31	
Amount to be provided for retirement of bonds	.00	.00	.00	.00	2,814,519.13	2,814,519.13	3,087,831.88	
Property and equipment	.00	.00	.00	3,785,344.55	.00	3,785,344.55	3,542,719.43	
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>416,362.19</b>	<b>300,521.24</b>	<b>38,806.76</b>	<b>3,785,344.55</b>	<b>3,043,651.25</b>	<b>7,584,685.99</b>	<b>7,520,063.53</b>	
<u>LIABILITIES, FUND EQUITY AND OTHER CREDITS</u>								
<u>Liabilities</u>								
Notes payable	.00	.00	.00	.00	23,651.25	23,651.25	25,394.19	
Bonds payable	.00	.00	.00	.00	3,020,000.00	3,020,000.00	3,195,000.00	
<b>Total Liabilities</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>3,043,651.25</b>	<b>3,043,651.25</b>	<b>3,220,394.19</b>	

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PARISWHDE FIRE PROTECTION DISTRICT  
 OF EAST FELICIANA PARISH, LOUISIANA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS (Continued)  
 JUNE 30, 1999

	<u>GOVERNMENTAL FUNDS</u>			<u>ACCOUNT GROUPS</u>			<u>TOTALS</u>	
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>General Fixed Assets</u>	<u>General Long Term Debt</u>		<u>(Memorandum Only)</u>	
							<u>1999</u>	<u>1998</u>
<u>Fund Equity and Other Credits</u>								
Investment in general fixed assets	\$ .00	\$ .00	\$ .00	\$ 3,785,344.55	\$ .00	\$ 3,785,344.55	\$ 3,542,719.43	
Fund Balance								
Reserved for debt service	.00	300,521.24	.00	.00	.00	300,521.24	210,963.00	
Unreserved, undesignated	416,362.19	.00	.00	.00	.00	416,362.19	362,651.94	
Reserved for asset acquisition	.00	.00	38,806.76	.00	.00	38,806.76	183,334.97	
Total Fund Equity and Other Credits	<u>416,362.19</u>	<u>300,521.24</u>	<u>38,806.76</u>	<u>3,785,344.55</u>	<u>.00</u>	<u>4,541,034.74</u>	<u>4,299,669.34</u>	
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	<u>416,362.19</u>	<u>300,521.24</u>	<u>38,806.76</u>	<u>3,785,344.55</u>	<u>3,043,651.25</u>	<u>7,584,685.99</u>	<u>7,520,063.53</u>	

The accompanying notes are an integral part of these statements.



**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED JUNE 30, 1999**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
<b>REVENUES</b>					
Taxes	\$ 234,136.00	\$ 471,333.12	\$ .00	\$ 705,469.12	\$ 679,122.23
Donations	.00	.00	.00	.00	1,000.00
Investment income	11,834.52	3,655.21	.00	15,489.73	38,359.58
Miscellaneous	.00	.00	.00	.00	1,119.09
<b>Total Revenues</b>	<b>245,970.52</b>	<b>474,988.33</b>	<b>.00</b>	<b>720,958.85</b>	<b>719,600.90</b>
<b>EXPENDITURES</b>					
General government	91,112.52	11,220.93	.00	102,333.45	89,283.08
Debt service					
Principal	1,742.94	175,000.00	.00	176,742.94	172,605.81
Interest	2,257.06	198,260.00	.00	200,517.06	215,655.06
Capital outlay	98,096.91	.00	144,528.21	242,625.12	1,237,295.52
<b>Total Expenditures</b>	<b>193,209.43</b>	<b>384,480.93</b>	<b>144,528.21</b>	<b>722,218.57</b>	<b>1,714,839.47</b>
Excess (Deficiency) of Revenues over Expenditures	52,761.09	90,507.40	(144,528.21)	(1,259.72)	(995,238.57)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	949.16	.00	.00	949.16	25,473.92
Operating transfers out	.00	(949.16)	.00	(949.16)	(25,473.92)
<b>Total Other Financing Sources (Uses)</b>	<b>949.16</b>	<b>(949.16)</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	53,710.25	89,558.24	(144,528.21)	(1,259.72)	(995,238.57)
<b>FUND BALANCE, beginning</b>	<b>362,651.94</b>	<b>210,963.00</b>	<b>183,334.97</b>	<b>756,949.91</b>	<b>1,752,188.48</b>
<b>FUND BALANCE, ending</b>	<b>416,362.19</b>	<b>300,521.24</b>	<b>38,806.76</b>	<b>755,690.19</b>	<b>756,949.91</b>

The accompanying notes are an integral part of these statements.

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
GENERAL FUND  
YEAR ENDED JUNE 30, 1999**

	<u>GENERAL FUND</u>		Variance
	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$ .00	\$ 234,136.00	\$ (234,136.00)
Investment income	.00	11,834.52	(11,834.52)
Total Revenues	.00	245,970.52	(245,970.52)
<b>EXPENDITURES</b>			
General government	.00	91,112.52	(91,112.52)
Debt service	.00	4,000.00	(4,000.00)
Capital outlay	.00	98,096.91	(98,096.91)
Total Expenditures	.00	193,209.43	(193,209.43)
Excess of Revenues over Expenditures	.00	52,761.09	(52,761.09)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	.00	949.16	(949.16)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	.00	53,710.25	(53,710.25)
FUND BALANCE, beginning	.00	362,651.94	(362,651.94)
FUND BALANCE, ending	.00	416,362.19	(416,362.19)

The accompanying notes are an integral part of these statements.

## **NOTES TO FINANCIAL STATEMENTS**

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

**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 thirteen (13) individuals. The District covers an area of approximately 455.7 square miles and a population of approximately 20,315 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, Ethel, Jackson, Jackson Airport, Magnolia, McManus, Norwood, Olive Branch, Pecan 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 volunteer fire department.



**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

**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 legally 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.

*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.

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

(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, Audits 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, 50% 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 expenditures may not legally exceed appropriations. There were no amendments during the years ended June 30, 1998 and 1999.

While a budget was prepared for the year ended June 30, 1998, there was not one for the year ended June 30, 1999.

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

**Cash, Cash Equivalents and Investments:** Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts 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.

Investments are limited by Louisiana Revised Statute 33:2955. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings. All investments of the District are 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:

*Reserves* This represents those portions of fund equity not appropriable for expenditure and are legally segregated for a specific future use.

*Unreserved, Undesignated* 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.

**Comparative Data:** Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.



**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

**Total Columns on Combined Statements:** Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of 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 Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires the use of certain estimates and assumptions. Those 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 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The cash, cash equivalents and investments of the District at June 30, 1998 and 1999, were as follows:

	<u>1998</u>	<u>1999</u>
Primary government		
Cash and cash equivalents	\$ 480,939.24	\$ 311,912.47
Investments at LAMP, Inc.	.00	40,000.00
Blended component units		
Cash and cash equivalents	109,804.02	208,187.62
Investments at LAMP, Inc.	<u>21,190.37</u>	<u>24,059.37</u>
Total	<u>611,933.63</u>	<u>584,159.46</u>

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, 1998 and 1999, the District had \$ 591,788.42 and \$ 528,058.09, respectively, in demand deposits at area banks which was collateralized by approximately \$1,600,000 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 30:1229 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 \$21,190.37 in 1998 and \$ 64,059.37 in 1999, 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,

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

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 assigns, include only those with maturities of ninety (90) days or less. This design allows participants immediate access to their funds. For this reason, the account balance at year end is recorded in the accompanying financial statements as cash and cash equivalents.

**NOTE 3 - RECEIVABLES**

Receivables, a result of taxes assessed but not yet received, were as follows at June 30, 1998 and 1999:

	<u>1998</u>		<u>1999</u>	
	<u>General</u>	<u>Debt Service</u>	<u>General</u>	<u>Debt Service</u>
Taxes, net	\$ 45,545.29	\$ 78,400.69	\$ 61,942.55	\$ 71,389.12

**NOTE 4 - FIXED ASSETS**

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

	<u>Balance 7/01/97</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/98</u>
Land	\$ 8,500.00	\$ .00	\$ .00	\$ 8,500.00
Buildings	67,134.50	809,976.11	.00	877,110.61
Vehicles	1,926,306.80	312,672.17	.00	2,238,978.97
Equipment	128,935.80	143,795.24	.00	272,731.04
Other	141,546.81	3,852.00	.00	145,398.81
Total	<u>2,272,423.91</u>	<u>1,270,295.52</u>	<u>.00</u>	<u>3,542,719.43</u>

	<u>Balance 7/01/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/99</u>
Land	\$ 8,500.00	\$ .00	\$ .00	\$ 8500.00
Buildings	877,110.61	129,836.14	.00	1,006,946.75
Vehicles	2,238,978.97	17,379.58	.00	2,256,358.55
Equipment	272,731.04	89,779.40	.00	362,510.44
Other	145,398.81	5,630.00	.00	151,028.81
Total	<u>3,542,719.43</u>	<u>242,625.12</u>	<u>.00</u>	<u>3,785,344.55</u>

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

**NOTE 5 - 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, 1998 and 1999:

	<u>General Obligation Bonds</u>	<u>Notes</u>
Balance at 7/1/97	\$ 3,360,000.00	\$ .00
Note assumed/Bluff Creek Station	.00	33,000.00
Principal payments	<u>(165,000.00)</u>	<u>(7,605.81)</u>
Balance at 6/30/98	3,195,000.00	25,394.19
Principal payments	<u>(175,000.00)</u>	<u>(1,742.94)</u>
Balance at 6/30/99	<u>3,020,000.00</u>	<u>23,651.25</u>

On April 20, 1996, the issuance of general obligation bonds, series 1996, in the amount of \$3,500,000 was approved. They were offered for sale in June of 1996 "...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 \$8,738.12. Interest is payable semi-annually in March and September at 9% for the first six (6) years, 8.4% for the seventh year and 5% for the remaining life of fifteen (15) years. Principal payments are made annually in March as follows:

2000	180,000
2001	195,000
2002	205,000
2003	215,000
2004	225,000
Remaining years	<u>2,000,000</u>
	<u>3,020,000</u>

On March 10, 1995, the Bluff Creek Volunteer Fire Department borrowed \$33,000 from Feliciana Bank & Trust Co. to build their station. There was no note nor any amortization schedule for repayment prepared, but a gentleman's agreement that the loan would be paid

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

back as funds were available at an interest rate of 8%. Interest payments were made during construction. Repayment of approximately \$4,000 per year was agreed upon at a later date, and these payments are being made through the District's funds remitted to Bluff Creek Volunteer Fire Department. The liability and corresponding asset have been recorded on the accompanying financial statements.

**NOTE 6 - INTERFUND TRANSACTIONS**

Transfers to and from funds are as follows:

		<u>Transfers</u>	
		<u>In</u>	<u>Out</u>
1998			
General	\$	25,473.92	\$ .00
Debt Service		.00	25,473.92
Total		<u>25,473.92</u>	<u>25,473.92</u>
1999			
General	\$	949.16	\$ .00
Debt Service		.00	949.16
Total		<u>949.16</u>	<u>949.16</u>

**NOTE 7 - 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 East Feliciana. Approval was granted with a special election held on April 20, 1996, for the purpose of paying principal and interest on general obligation bonds, series 1996, in the amount of \$3,500,000. The tax is collected by the Parish Policy 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 18) provides for the following assessments based on fair market values:

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



**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

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 47:1957. 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 revenue in the current year, and an estimated uncollectible amount is recorded.

The property tax calendar is as follows:

Levy date	September 25
Tax bills mailed	December 2
Due date	December 31
Lien date	January 1

In accordance with the provisions of Louisiana Revised Statute 40:1502.13, as amended, the District levied a fire protection tax of \$36 on persons owning residential or commercial structures and \$28 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.

**NOTE 8 - RESERVED AND DESIGNATED FUND BALANCES**

The following is a summary of reserved and designated fund balances at June 30, 1998 and 1999:

	<u>1998</u>	<u>1999</u>
Debt service	\$ 210,963.00	\$ 300,521.24
Asset acquisition	<u>183,334.97</u>	<u>38,806.76</u>
Total	<u><u>394,297.97</u></u>	<u><u>339,328.00</u></u>

**NOTE 9 - RELATED PARTY TRANSACTIONS**

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

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999**

**NOTE 10 - LITIGATION**

There was no litigation or potential litigation apparent at June 30, 1998 or 1999, that would have an impact on the accompanying financial statements.

**NOTE 11 - YEAR 2000 CONSIDERATION**

The origin of the Year 2000 problem is a result of additional expense and limited availability of memory that computer programmers were faced with when computers first originated. Programmers opted to abbreviate calendar years to digits which will become a problem on January 1, 2000, when systems containing this two-digit code may interpret January 1, 2000 as January 1, 1900.

The District may be adversely affected by the "Y2K" problem, as it is being called, if its computer systems and other date-sensitive equipment does not process data from and after January 1, 2000. Because the likelihood that such a situation may occur is reasonably possible but an associated amount of loss is undeterminable, a contingent liability is not recorded in the accompanying financial statements.

**NOTE 12 - SUBSEQUENT EVENTS**

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

**SUPPLEMENTAL INFORMATION SCHEDULES**



**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY  
AS OF JUNE 30, 1999**

**General Obligation Bonds**

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 180,000	\$ 173,410	\$ 353,410
2001	195,000	156,535	351,535
2002	205,000	138,535	343,535
2003	215,000	120,280	335,280
2004	225,000	105,625	330,625
2005	240,000	94,000	334,000
2006	255,000	81,625	336,625
2007	270,000	68,500	338,500
2008	285,000	54,625	339,625
2009	300,000	40,000	340,000
2010	315,000	24,625	339,625
2011	335,000	8,375	343,375
Total	<u>3,020,000</u>	<u>1,066,135</u>	<u>4,086,135</u>

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SCHEDULE OF EXPENDITURES BY STATION  
YEAR ENDED JUNE 30, 1998**

	Station										
	Bluff Creek <sup>1</sup>	Clinton	Ethel	Jackson <sup>2</sup>	McManus	Norwood	Pecan Grove	Slaughter	Wilson	Woodland	Total
Office & supplies	\$ 2,384.61	\$ 90.95	\$1,170.32	\$ 258.42	\$ 680.46	\$ 1,428.76	\$ 2.60	\$ 1,585.01	\$ 248.32	\$ 85.99	\$ 7,935.44
Collection fees	2,363.00	2,712.00	650.00	2,250.00	1,012.00	487.00	425.00	1,225.00	763.00	613.00	12,500.00
Professional fees	.00	.00	.00	.00	.00	.00	.00	250.00	.00	.00	250.00
Insurance	.00	.00	.00	.00	.00	848.00	.00	.00	.00	.00	848.00
Fuel	1,811.24	565.41	79.69	.00	.00	.00	.00	.00	.00	131.47	2,587.81
Repairs & maintenance	.00	.00	65.31	.00	.00	602.70	1,000.00	1,669.04	.00	.00	3,337.05
Utilities	584.91	.00	123.35	.00	63.46	.00	.00	9.00	284.24	.00	1,064.96
Telephone	709.49	396.38	.00	.00	.00	.00	.00	.00	.00	.00	1,105.87
Training	1,730.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,730.00
Capitaloutlay	8,404.40	.00	1,394.26	9,712.79	11,228.74	1,241.54	.00	10,019.91	.00	.00	42,001.64
Principal/interest	10,000.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	10,000.00
Total	27,987.65	3,764.74	3,482.93	12,221.21	12,984.66	4,608.00	1,427.60	14,757.96	1,295.56	830.46	83,360.77

<sup>1</sup> Also includes Magnolia and Olive Branch

<sup>2</sup> Also includes Jackson Airport

**PARISHWIED FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SCHEDULE OF EXPENDITURES BY STATION  
YEAR ENDED JUNE 30, 1999**

	Station										
	Bluff Creek <sup>1</sup>	Clinton	Ethel	Jackson <sup>2</sup>	McManus	Nonwood	Pecan Grove	Slaughter	Wilson	Woodland	Total
Office & supplies	\$ 10,689.65	\$ 3,900.19	\$ 2,274.88	\$ 3,832.79	\$ 3,575.05	\$ 1,422.43	\$ 845.89	\$ 4,574.38	\$ 194.80	\$ 225.21	\$ 31,535.27
Professional fees	.00	.00	60.00	.00	.00	.00	.00	.00	.00	.00	60.00
Insurance	1,593.00	.00	.00	.00	.00	.00	.00	167.00	.00	.00	1,760.00
Fuel	1,792.76	364.06	.00	.00	.00	.00	21.30	308.00	.00	209.54	2,695.66
Repairs & maintenance	.00	.00	275.00	.00	.00	.00	.00	2,004.88	.00	.00	3,230.79
Utilities	979.90	.00	197.29	.00	431.66	567.22	.00	.00	383.69	.00	1,917.14
Telephone	678.82	605.62	599.57	.00	45.92	603.41	74.31	.00	244.29	64.00	2,607.65
Capital outlay	20,767.70	4,113.06	.00	38,535.17	3,430.68	4,837.34	1,324.50	8,767.55	.00	16,320.91	98,096.91
Principal/interest	4,000.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,000.00
Total	40,501.83	8,982.93	3,406.74	42,367.96	7,483.31	7,430.40	2,266.00	15,821.81	822.78	16,819.66	145,903.42

<sup>1</sup> Also includes Magnolia and Olive Branch

<sup>2</sup> Also includes Jackson Airport

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

December 13, 1999

To the Members of the Board of Commissioners  
Parishwide Fire Protection District of  
East Feliciana Parish, Louisiana  
P. O. Box 427  
Clinton, Louisiana 70722

We have audited the general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of June 30, 1999 and for the two years then ended, and have issued our report thereon dated December 13, 1999.

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 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 policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, for the year ended June 30, 1999, 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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

The expenditures and cash balance of the bank accounts maintained by the individual fire stations is not recorded on the books of the District. This activity is not reviewed or approved by the District.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure 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.

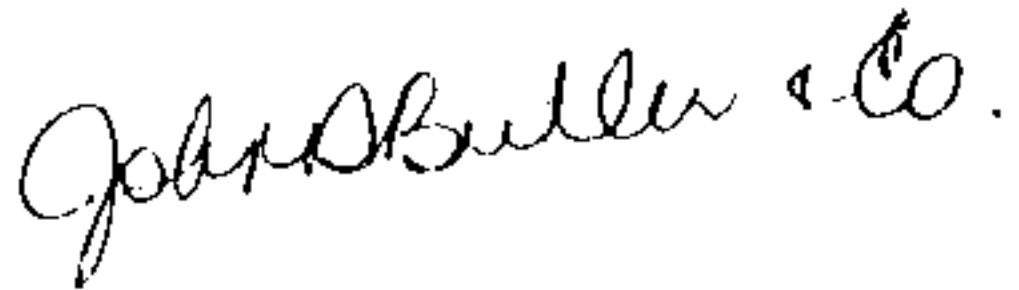
Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe that the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana in a separate letter dated December 13, 1999.



To the Members of the Board of Commissioners  
December 13, 1999  
page 3

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.

A handwritten signature in cursive script that reads "John D. Butler & Co.".

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF GENERAL PURPOSE OR BASIC  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

December 13, 1999

To the Members of the Board of Commissioners  
Parishwide Fire Protection District of  
East Feliciana Parish, Louisiana  
P. O. Box 427  
Clinton, Louisiana 70722

We have audited the general purpose financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of June 30, 1999, and for the two years then ended, and have issued our report thereon dated December 13, 1999.

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.



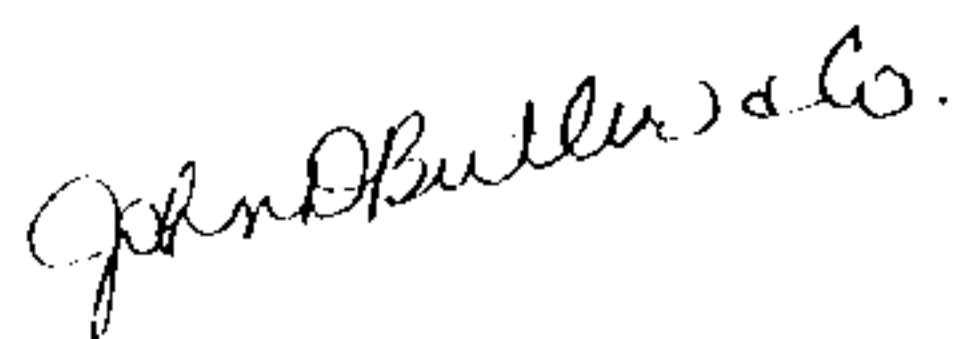
Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following instances of noncompliance that may be material to the general purpose financial statements but for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the accompanying financial statements.

The instances of noncompliance include failure to (1) maintain an inventory listing in accordance with asset management laws; (2) prepare a budget for the year ended June 30, 1999; (3) properly title bank accounts maintained by the individual fire stations; and (4) obtain oaths of office from all representatives on the Board.

We considered these instances of noncompliance in forming our opinion on whether the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's general purpose financial statements as of June 30, 1999, are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated December 13, 1999, on those general purpose financial statements.

Except as described above, the results of our tests of compliance indicate that, with respect to the items tested, the Parishwide Fire Protection District of East Feliciana Parish, Louisiana complied, in all material respects, with the provisions referred to in the third paragraph of this report; and with respect to items not tested, nothing came to our attention that caused us to believe that the Parishwide Fire Protection District of East Feliciana Parish, Louisiana had not complied, in all material respects, with those provisions.

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

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999**

We have audited the financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana, as of June 30, 1999 and for the two years then ended, and have issued our report dated December 13, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 1999, resulted in an unqualified opinion.

**Section I      Summary of Auditor's Reports**

A.      Report on Internal Control and Compliance Material to the Financial Statements

Internal Control	Material Weakness	■	Yes
	Reportable Condition	■	Yes
Compliance	Compliance Material to F/S	■	Undetermined

B.      Federal Awards

N/A

**Section II      Financial Statement Findings**

99.1    Station Activity

While the tranfers from the District to the blended component units (stations) is recorded as an expense, the activity of the stations as well as the cash balances is not recorded. This does not allow for approval of expentitures. It also does not allow fixed assets to be properly recorded in the general fixed asset account group. Our recommendation is that monthly reporting from the stations be required so the District's books can be appropriately adjusted and the expenditures may be timely reviewed.

99.2    Inventory Listing

Asset management laws require that a fixed asset inventory be maintained. The District does not have such a listing. The financial statements may be impacted as theft or obsolescence may not be detected timely. We recommend that a standard form be created to include the required information and then completed by each station. Management should periodically review the list and physically inspect the assets.

Continued

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIOND COSTS (Continued)  
YEAR ENDED JUNE 30, 1999**

**99.3 Budget**

A legally adopted budget is required of all political subdivisions. While a budget was prepared at June 30, 1998 and June 30, 2000, the District failed to prepare a budget at June 30, 1999. We recommend that the preparation and adoption of an annual budget be placed in the secretary's tickler file.

**99.4 Bank Account Titles**

The bank account opened by the individual stations were not titled as directed by the Board of Commissioners. The account should read, "Fire Protection District - (name of station)". We recommend that the titles be changed to avoid confusion with the accounts maintained by the volunteer fire departments with funds other than District funds.

**99.5 Oath of Office**

As a member of the Board of Commissioners, all representatives should take an oath of office. We recommend that this be done by those members who have not already done so.

**Section III Federal Award Findings and Questioned Costs**

N/A

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**MANAGEMENT LETTER**

December 13, 1999

Members of the Board of Commissioners  
Parishwide Fire Protection District of  
East Feliciana Parish, Louisiana  
P. O. Box 427  
Clinton, Louisiana 70722

We have audited the financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana as of June 30, 1999, and for the two years then ended, and have issued our report thereon dated December 13, 1999.

During the course of our examination, we became aware of the following matters which represent suggestions for improved internal controls.

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**MANAGEMENT POINTS**

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**M99.1            PAID INVOICES**

**Condition:** Evidence of payment is not always present on the face of all invoices.

**Effect:** Invoices may be paid twice, and approval is not guaranteed.

**Recommendation:** Payments should be made from invoices. The invoice should be marked 'Paid' along with the date, check number and signature or initials of the appropriate authority. If payment is made from a statement, the supporting invoices should be attached.

**M99.2            REIMBURSEMENTS**

**Condition:** Reimbursements to firemen do not always include appropriate support.

**Effect:** Control over expenditures is weakened.

**Recommendation:** Appropriate planning should be made in order to minimize required reimbursements to firemen. When made, an invoice should be attached to the written request for reimbursement that supports the claim. The same procedures mentioned in Point 99.1 above should be followed in regards to the disposition of the invoice.

To the Members of the Board of Commissioners  
December 13, 1999  
page 2

M99.3            MONTHLY REPORTING BY STATIONS

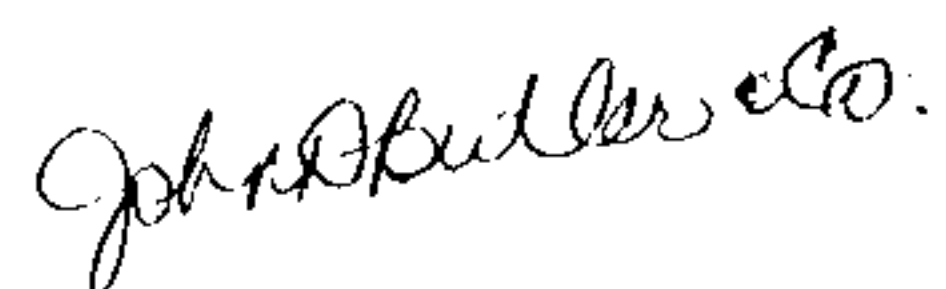
**Condition:** The legality of some expenditures made by individual stations is questionable.

**Effect:** Compliance with laws and regulations may be in jeopardy.

**Recommendations:** Currently, transfers made to the individual stations' bank accounts are reported as expenses. These accounts are not on the books of the District. We recommend that each station provide monthly reporting of the changes to their respective accounts each month listing all checks, payees and amounts. This will allow the Board to review the expenditures to ensure that all expenditures are appropriate.

We recommend that management address the foregoing issues as an improvement to operations. We are available to further explain these suggestions or help implement the recommendations.

Sincerely,

A handwritten signature in cursive script that reads "John D. Butler & Co.".

John D. Butler & Co., APAC



**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED JUNE 30, 1999**

**Section I      Internal Control and Compliance Material to the Financial Statements**

None Reported

**Section II      Internal Control and Compliance Material to Federal Awards**

N/A

**Section III      Management Letter**

N/A

**PARISHWIDE FIRE PROTECTION DISTRICT  
OF EAST FELICIANA PARISH, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 1999**

**Section I      Internal Control and Compliance Material to the Financial Statements**

99.1 Station Activity	Management will consult with the auditors and independent CPA to further discuss appropriate action to properly approve and report activity at the stations.
99.2 Inventory Listing	The fire chiefs at each station have prepared this listing. Review will be made periodically.
99.3 Budget	This was an oversight.
99.4 Bank Account Titles	Management will immediately request that the titles of station accounts be changed accordingly.
99.5 Oath of Office	This will be discussed at the next regularly scheduled meeting.

**Section II      Internal Control and Compliance Material to Federal Awards**

N/A

**Section III      Management Letter**

M99.1 Paid Invoices	<i>Contact:</i> Richard Dudley <i>Plan:</i> Procedures will be discussed with each fire chief. <i>Completion Date:</i> 2/00
M99.2 Reimbursements	<i>Contact:</i> Fire Chiefs <i>Plan:</i> Procedures will be discussed with each fireman. <i>Completion Date:</i> 2/00
M99.3 Monthly Reporting by Stations	<i>Contact:</i> Richard Dudley <i>Plan:</i> Reporting policies will be formulated. <i>Completion Date:</i> 4/00