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

FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION

YEAR ENDED JUNE 30, 1998

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.

OCT 07 1998

Release Date _____

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

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DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Fire Protection District No. 1
West Feliciana Parish
St. Francisville, Louisiana

We have audited the accompanying general purpose financial statements of

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

a component unit of West Feliciana Parish Police Jury, as of June 30, 1998, and for the year then ended. These financial statements are the responsibility of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly in all material respects, the financial position of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 3, 1998 on our consideration of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's internal control over financial reporting and tests of its compliance with certain provisions of laws and regulations.

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information referred to as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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

St. Francisville, Louisiana
September 3, 1998

Dyer & Vicknair

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET-
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1998
WITH COMPARATIVE TOTALS FOR June 30, 1997

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUP</u> <u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>TOTAL</u> <u>(MEMORANDUM ONLY)</u> <u>JUNE 30,</u>	
	<u>GENERAL</u>		<u>1998</u>	<u>1997</u>
<u>ASSETS AND OTHER</u>				
<u>DEBITS</u>				
<u>ASSETS</u>				
Cash	\$ 57,470		\$ 57,470	\$ 34,395
Investments	1,264,586		1,264,586	982,418
Receivables				
Taxes				
Intergovern-				
mental	19,152		19,152	18,611
Other				
Deposits	400		400	400
Fixed assets		<u>\$ 2,922,327</u>	<u>2,922,327</u>	<u>2,451,488</u>
<u>Total assets</u>	<u>1,341,608</u>	<u>2,922,327</u>	<u>4,263,935</u>	<u>3,564,888</u>
 <u>OTHER DEBITS</u>	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>	 <u>-0-</u>
 <u>Total assets</u> <u>and other</u> <u>debts</u>	 <u>1,341,608</u>	 <u>2,922,327</u>	 <u>4,263,935</u>	 <u>3,564,888</u>

The accompanying notes are an integral part of this statement.

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTAL (MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 1998</u>	<u>1997</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 252,081	_____	\$ 252,081	\$ 15,920
Total liabilities	<u>252,081</u>	_____	<u>252,081</u>	<u>15,920</u>
<u>EQUITY AND OTHER CREDITS</u>				
Investment in general fixed assets		\$2,922,327	2,922,327	2,529,064
Fund balance				
Unreserved- undesignated	<u>1,089,527</u>	_____	<u>1,089,527</u>	<u>1,019,904</u>
Total equity and other credits	<u>1,089,527</u>	<u>2,922,327</u>	<u>4,011,854</u>	<u>3,548,968</u>
Total liabilities, equity and other credits	<u>1,341,608</u>	<u>2,922,327</u>	<u>4,263,935</u>	<u>3,564,888</u>

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1998
WITH COMPARATIVE TOTALS FOR June 30, 1997

	YEAR ENDED	
	JUNE 30,	
	<u>1998</u>	<u>1997</u>
<u>REVENUES</u>		
Taxes		
Ad valorem	\$ 659,918	\$ 274,497
Intergovernmental		
Fire insurance premium		
rebate	19,153	18,611
Interest	57,961	48,314
Miscellaneous	221	50
	<u>737,253</u>	<u>341,472</u>
 <u>Total revenues</u>		
 <u>EXPENDITURES</u>		
Current		
Repairs and maintenance - equipment	60,343	40,342
Insurance	37,168	37,622
Volunteers' compensation	27,835	13,036
Chief's salary	27,379	13,755
Salaries - other	3,844	6,550
Firefighting supplies	24,504	24,194
Educational and training	14,832	7,874
Utilities	14,176	14,176
Professional services	11,992	10,823
Supplies	8,896	5,597
Telephone	6,449	6,838
Gas, oil and lube	4,373	3,461
Commissioners' per diem	4,350	3,390
Rent	3,990	-0-
Awards and appreciation		
banquet	3,676	1,600
Publishing and printing	3,060	2,987
Repairs and maintenance - station	3,009	3,320
Dues and subscriptions	2,930	1,786
Payroll taxes	2,423	1,597
Fire prevention and safety	2,282	1,884
Grass cutting	2,100	2,000
Pest control	1,470	1,650
Travel	1,152	308
Postage	762	176
Elections	-0-	2,600
All other	1,371	51
Capital outlay	<u>393,264</u>	<u>77,576</u>
	<u>667,630</u>	<u>285,193</u>
 <u>Total expenditures</u>		

(Continued)

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
YEAR ENDED JUNE 30, 1998
WITH COMPARATIVE TOTALS FOR June 30, 1997
(Continued)

	YEAR ENDED JUNE 30,	
	1998	1997
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	\$ 69,623	\$ 56,279
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers in (out)		
Consolidated Waterworks District No. 13		(7,200)
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</u>	69,623	49,079
<u>FUND BALANCES, beginning</u>	1,019,904	970,825
<u>FUND BALANCES, ending</u>	1,089,527	1,019,904

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1998
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED June 30, 1997

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1997
	BUDGET	ACTUAL		ACTUAL
<u>REVENUES</u>				
Taxes				
Ad valorem	\$ 660,000	\$ 659,918	\$ (82)	\$274,497
Intergovernmental				
Fire insurance				
premium rebate	20,000	19,153	(847)	18,611
Interest	58,000	57,961	(39)	48,314
Miscellaneous	250	221	(29)	50
<u>Total revenues</u>	<u>738,250</u>	<u>737,253</u>	<u>(997)</u>	<u>341,472</u>
<u>EXPENDITURES</u>				
Current				
Repairs and				
maintenance -				
equipment	64,000	60,343	3,657	40,342
Insurance	34,000	37,168	0	37,622
Volunteers'				
compensation	29,000	27,835	1,165	13,036
Chief's salary	27,380	27,379	1	13,755
Salaries - other	3,020	3,844	(824)	6,550
Firefighting				
supplies	25,000	24,504	496	24,194
Educational and				
training	13,250	14,832	(1,582)	7,874
Utilities	16,500	14,176	2,324	14,176
Professional				
services	11,025	11,992	(967)	10,823
Supplies	12,000	8,896	3,104	5,597
Telephone	7,350	6,449	901	6,838
Gas, oil and lube	4,600	4,373	227	3,461
Commissioners'				
per diem	4,830	4,350	480	3,390
Rent	4,000	3,990	10	-0-
Awards and				
appreciation				
banquet	3,675	3,676	(1)	1,600
Publishing and				
printing	3,100	3,060	40	2,987
Repairs and				
maintenance -				
stations	4,000	3,009	991	3,320

(Continued)

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1998
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED June 30, 1997
(Continued)

	YEAR ENDED JUNE 30, 1998		VARIANCE- FAVORABLE (UNFAVORABLE)	1997
	BUDGET	ACTUAL		ACTUAL
Dues and subscriptions	\$ 2,100	\$ 2,930	\$ (830)	\$ 1,786
Payroll taxes	2,500	2,423	77	1,597
Fire prevention and safety	2,500	2,282	496	1,884
Grass cutting	2,100	2,100	-0-	2,000
Pest Control	1,800	1,470	330	
Travel	2,050	1,152	898	308
Postage	750	762	(12)	176
Elections	-0-	-0-	-0-	2,600
All other	200	1,371	(1,171)	51
Capital outlay	<u>370,000</u>	<u>393,264</u>	<u>(23,264)</u>	<u>77,576</u>
<u>Total expenditures</u>	<u>650,730</u>	<u>667,630</u>	<u>(16,900)</u>	<u>285,193</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	87,520	69,623	(17,897)	56,279
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfer in (out)				
Consolidated Water-works No. 13	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(7,200)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</u>	87,520	69,623	(17,897)	49,079
<u>FUND BALANCES, beginning</u>	<u>1,038,100</u>	<u>1,019,904</u>	<u>18,196</u>	<u>970,825</u>
<u>FUND BALANCES, ending</u>	<u>1,125,620</u>	<u>1,089,527</u>	<u>(36,093)</u>	<u>1,019,904</u>

The accompanying notes are an integral part of this statement.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998

INTRODUCTION

The Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, was created by the West Feliciana Parish Police Jury in 1986.

As provided by Louisiana Revised Statute 40:1496, the fire protection district is governed by seven commissioners who are resident property taxpayers of the district. These seven commissioners are referred to as the Board of Commissioners. The seven members are appointed by the parish governing authority. The members so appointed elect the chairman of the board. Three (3) of the members serve terms until December 31, 1998. Four (4) of the members serve terms until December 31, 1999. Thereafter, each member serves terms of two (2) years. Vacancies are filled by the parish police jury.

Fire protection districts are created for the purpose of acquiring, maintaining, and operating buildings, machinery, equipment, water tanks, and any other such things necessary to provide fire prevention and control of the property within the district's limits.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying general purpose financial statements of the Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the West Feliciana Parish Police Jury is the financial reporting entity for West Feliciana Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998
(Continued)

Governmental Accounting Standards Board No. 14 established criteria for determining which component units should be considered part of the West Feliciana Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and (a) the ability of the police jury to impose its will on that organization and/or (b) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

Because the police jury meets criteria (1) above, Fire Protection District No. 1 is determined to be a component unit of West Feliciana Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The fire district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998
(Continued)

legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

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

Funds of the fire district are classified as governmental funds. Governmental funds account for the fire district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. The fund presented in the financial statements is described as follows:

General Fund

The general fund is the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues:

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998
(Continued)

each year, and become delinquent on December 31. The taxes are usually collected in December, January and February of the current year.

Fire insurance premium rebate is recorded when the fire district is entitled to the funds.

Interest income is recorded when earned.

Substantially all other revenues are recorded when they become measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

E. Budgets and Budgetary Accounting

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

F. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at amortized cost which approximates market.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998
(Continued)

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. Compensated Absences and Pension Plan

The Board has adopted no formal vacation and leave time policy and does not contribute to a pension plan.

I. Receivables

Substantially all amounts presented are expected to be collected within one year. All amounts known to be uncollectible have been charged off.

J. Memorandum Only - Total Columns

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the fire district's financial position and operations.

Note #2: LEGAL COMPLIANCE -- BUDGET

The fire chief directs the preparation of the proposed budget annually and submits it to the board. The proposed budget shows the estimated fund balance at the beginning of the year, estimated revenues itemized by source, recommended expenditures and the estimated fund balance at the end of year.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998
(Continued)

Since the expenditures in the current year budget exceeded \$250,000, the public was required to participate in the budget preparation. A summary of the proposed budget, along with the public hearing details and availability of the proposed budget for public inspection, were advertised in the official journal of West Feliciana Parish at least ten days prior to the date of the public hearing. After the public hearing was held, the budget was formally adopted at a regular board meeting. A summary of the adopted budget was published in the official journal.

Formal budget integration is employed as a management control device during the year.

Budgetary amendments require the approval of the board.

All budgetary appropriations lapse at the end of each fiscal year.

Budgetary amounts included in the accompanying financial statements reflect the original adopted budget and subsequent amendments.

Note #3: CASH

At June 30, 1998, the district has cash (book balances) totaling \$57,470. This total is comprised of \$155 in non-interest bearing demand deposits and \$57,315 in interest bearing demand deposits. These deposits are stated at cost, which approximates market.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1998, the district has \$80,339 in deposits (collected bank balances). This entire balance is covered by federal depository insurance.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998
(Continued)

Note #4: INVESTMENTS

Investments at June 30, 1998, are all United States Treasury bills purchased through the fiscal agents in the name of Fire Protection District No. 1, West Feliciana Parish, Louisiana. The treasury bills are secured from risk by the United States government, Category 1 in applying the credit risk of GASB Codification Section I50.164

At June 30, 1998, the investments' amortized cost and market value are \$1,264,586, and \$1,266,000, respectively.

Note #5: RECEIVABLES

Receivables at June 30, 1998 consist of a fire insurance rebate to be received from the State.

Note #6: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in the general fixed assets follows:

<u>Description</u>	<u>Balance</u> <u>July 1,</u> <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30,</u> <u>1998</u>
Land	\$ 40,782			\$ 40,782
Buildings	676,757	\$ 77,069		753,826
Vehicles	1,113,849	277,843		1,391,692
Equipment	697,676	38,352		736,028
<u>Totals</u>	<u>2,529,064</u>	<u>393,264</u>	<u>\$ -0-</u>	<u>2,922,328</u>

Note #7: LEVIED TAXES

For the year ended June 30, 1998, taxes of 2.40 mills were levied on property in Fire Protection District No. 1 of West Feliciana Parish and were dedicated to the operations and maintenance of the Fire District.

Note #8: BOARD OF COMMISSIONERS' PER DIEM

The Board of Commissioners are paid a per diem of \$30 for attending a board meeting.

The total amount of per diem for the period ended June 30, 1998, was \$4,350.

SUPPLEMENTAL INFORMATION

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF BOARD OF COMMISSIONERS' PER DIEM
YEAR ENDED JUNE 30, 1998

Joy Blackmore	\$ 330
Ronnie Bourgeois	720
Tobias P. Ford, Jr.	720
Geneva Landrum	600
Lucy Plettinger	660
Lane Smith	630
Isaac Williams, Jr.	120
Curtis Wilson	<u>570</u>
<u>Total</u>	<u>4,350</u>

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Board of Commissioners
Fire Protection District No. 1
West Feliciana Parish
St. Francisville, Louisiana

We have audited the general purpose financial statements of Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana, a component unit of West Feliciana Parish Police Jury, St. Francisville, Louisiana for the year ended June 30, 1998, and have issued our report thereon dated September 3, 1998. 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.

COMPLIANCE

As part of obtaining reasonable assurance about whether Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's, general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings as Item 98-1.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered Fire Protection District No. 1, West Feliciana Parish, St. Francisville, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements

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(CERTIFIED PUBLIC ACCOUNTANTS)

in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

There were no comments related to compliance or to internal control noted in the audit for the year ended June 30, 1997.

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

Baton Rouge, Louisiana
September 3, 1998

Dyer & Vicknair

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 1998

Item 98-1 The Board purchased portable radios at a total cost exceeding \$15,000 without publicly advertising for bids in violation of LSA-RS Title 38:2212.

FIRE PROTECTION DISTRICT NO. 1
WEST FELICIANA PARISH
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S PLAN OF CORRECTIVE ACTION
YEAR ENDED JUNE 30, 1998

Item 98-1 The Board had understood that public bids were not required on the purchase of communication equipment. The Board decided at the February 23, 1998 board meeting that since there had never been a violation of public bid law when the Fire Chief handled purchases, that all future purchases authorized by the Board will be reviewed by Fire Chief Tommy Boyett before the purchase is made.