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**FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The 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 9.1.04

DUCOTE & COMPANY
Certified Public Accountants
219 North Main Street
P. O. Box 309
Marksville, LA 71351

**FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA
As of and for the Year Ended December 31, 2003**

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**FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

LOUISIANA ATTESTATION QUESTIONNAIRE

June 10, 2004

Ducote & Company
Certified Public Accountants
P. O. Box 309
Marksville, Louisiana 71351

In connection with your compilation of our financial statements as of December 31, 2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 7, 2004.

PUBLIC BID LAW

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

Yes No

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

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June 10, 2004

BUDGETING

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes No

ACCOUNTING AND REPORTING

All non-exempt government records are available as a public record and have been retained for at least three years, as requires by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92 as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA- RS 24:513.

Yes No

MEETINGS

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

DEBT

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes No

Ducote & Company

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June 10, 2004

ADVANCES AND BONUSES

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes No

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

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

Kim Wiley Chairman 6-10-04 Date

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

Board of Directors
Fire Protection District No. 1
of the Parish of Avoyelles
Effie, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management Fire Protection District No. 1 of the Parish of Avoyelles, Effie, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions and the Fire Protection District of the Parish of Avoyelles Effie, Louisiana compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures describe below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Yes expenditures were made during the year for materials and supplies exceeding \$15,000 and no expenditures were made for public works exceeding \$100,000. A purchase was made for radio equipment in excess of \$15,000 for which bid law procedures were not followed due to the fact that only one vendor carried the 800 MHz radios that were the only radios compatible with the district's equipment. Prior approval was obtained from the grantor agency before making this purchase, which was funded by grant proceeds from an Assistance to Firefighters Grant Program though FEMA.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

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

3. Obtain from management a listing of all employees paid during the period under examination.

The District had no employees during the fiscal year ended December 31, 2003.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

This step is not applicable as the District had no employees during the fiscal year December 31, 2003,

ACCOUNTING AND REPORTING

5. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the selected disbursements. We found that payment was for the proper amount and made to the correct payee for four of the disbursements; however, invoices could not be located for two of the disbursements.

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

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

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

All six of the payments were properly approved and signed.

MEETINGS

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

All meeting are posted properly for monthly meetings.

DEBT

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

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. We also confirmed outstanding loan balances with the lender.

ADVANCES AND BONUSES

8. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

This step is not applicable as the District had no employees during the fiscal year ended December 31, 2003, as noted in item 3 above.

Our prior year report, dated June 19, 2003, did not include any comment and/or unresolved matters.

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

This report is intended solely for the use of management of the Fire Protection District No. 1 of the Parish of Avoyelles and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor of the State of Louisiana as a public document.

Ducote & Company

DUCOTE & COMPANY
Certified Public Accountants
Marksville, Louisiana
June 10, 2004

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Fire Protection District No. 1
Of the Parish of Avoyelles
Effie, Louisiana

We have compiled the accompanying balance sheet of the Fire Protection District No. 1 of the Parish of Avoyelles as of December 31, 2003 and the related statement of revenues, expenditures, and changes in fund balance, for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Ducote & Company

DUCOTE & COMPANY
Certified Public Accountants
Marksville, Louisiana
June 10, 2004

**FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF AVOUELLES
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003**

	Governmental	Account Groups		Totals (Memorandum Only)
	Fund Type Special Revenue	General Long-Term Obligations	General Fixed Assets	
<u>ASSETS AND OTHER DEBITS</u>				
Cash and cash equivalents	\$142,118	\$0	\$0	\$142,118
Receivables	22,455	0	0	22,455
Property plant and equipment:				
Buildings	0	0	24,839	24,839
Land			1,500	
Machinery and equipment	0	0	257,992	257,992
Amount to be provided for retirement of Long-term obligations	<u>0</u>	<u>37,499</u>	<u>0</u>	<u>37,499</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$164,573</u>	<u>\$37,499</u>	<u>\$284,331</u>	<u>\$486,404</u>
<u>LIABILITIES, FUND EQUITY AND OTHER CREDITS</u>				
Liabilities				
Accounts Payable	\$93	\$0	\$0	\$93
Loans Payable	<u>0</u>	<u>37,499</u>	<u>0</u>	<u>\$37,499</u>
TOTAL LIABILITIES	<u>93</u>	<u>37,499</u>	<u>0</u>	<u>37,592</u>
<u>FUND EQUITY AND OTHER CREDITS:</u>				
Investment in general fixed assets	0	0	284,331	284,331
Unreserved-undesignated	17,176	0	0	17,176
Unreserved-designated	<u>147,304</u>	<u>0</u>	<u>0</u>	<u>147,304</u>
TOTAL FUND EQUITY AND OTHER CREDITS	<u>164,480</u>	<u>0</u>	<u>284,331</u>	<u>448,811</u>
TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS	<u>\$164,573</u>	<u>\$37,499</u>	<u>\$284,331</u>	<u>\$486,404</u>

The accompanying notes are an integral part of this financial statement.

**FIRE PROTECTION DISTRICT NO.1
OF THE PARISH OF AVOYELLES
STATEMENT OF REVENUES, EXPENDITURES, AND
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2003**

	<u>Special Revenue Fund</u>
REVENUES	
Taxes	\$34,707
Grant Revenue	46,575
Intergovernmental	15,096
Donations	1,040
Miscellaneous	<u>2,192</u>
TOTAL REVENUES	<u>99,610</u>
EXPENDITURES	
Current:	
Public safety	10,990
Capital outlay	38,527
Debt service	<u>10,661</u>
TOTAL EXPENDITURES	<u>60,177</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	39,433
FUND BALANCE AT BEGINNING OF YEAR	<u>125,048</u>
FUND BALANCE AT END OF YEAR	<u>\$164,480</u>

The accompanying notes are an integral part of this financial statement.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

INTRODUCTION

The Fire Protection District No. 1 of the Parish of Avoyelles, was incorporated on January 14, 1987, under the provision of the Louisiana Revised Statutes 12:201-269. The Corporation is organized on a non-profit basis and operates exclusively for the purpose of providing a service to its member in the protection of their lives and property. The Board of Directors consists of not less than seven, or more than eleven members. The members of the Board of Directors are elected at the annual membership meeting held in December of each year. The activities governed by this Board are referred to and accounted for as the Effie District One Volunteer Fire Department Fund.

On August 9, 1988, the Police Jury, of the Parish of Avoyelles State of Louisiana acting under the authority of Part I Chapter 7, Title 40 of the Louisiana Revised Statutes created "Fire Protection District No. 1 of the Parish of Avoyelles, State of Louisiana" as a public corporation and political subdivision. The governing authority of said Fire Protection District consists of a five member Board of Commissioners appointed by the Avoyelles Parish Police Jury. The activities governed by this Board are referred to and accounted for as District 1 Tax Commission.

Board members of both Boards serve terms without being compensated. Activities under the direction of both of the Boards benefit the residents of the Fire Protection District No. 1 and are therefore included in the financial statements presentation because of their interdependence and common objectives in providing fire protection to the members of the Fire Protection District No. 1 of the Parish of Avoyelles.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Fire Protection District No. 1 of the Parish of Avoyelles have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Avoyelles Parish Police Jury is the financial reporting entity for Avoyelles 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.

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units, if any, should be considered part of the financial reporting entity. 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 entity to impose its will on the organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the entity.
2. Organizations for which the department does not appoint a voting majority but are fiscally dependent on the department.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The accompanying financial statements present information only on the funds maintained by the governmental unit, or the other governmental units that comprise the financial reporting entity. There are no component units meeting the above criteria requiring inclusion in the financial reporting entity.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial positions 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 governmental 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 district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include (include those funds included in the accompanying statements):

Special Revenue Funds-

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOUELLES
EFFIE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized as revenue in the year for which such taxes are billed and collected. Other major revenues that are considered susceptible to accrual include earned grant revenues and other intergovernmental revenues.

Expenditures are generally recognized under the modified accrual basis of accounting when related fund liability is incurred, except the principal and interest on general long-term debt is recognized as expenditure when due.

E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the department 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 cost.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

F. BUDGET PRACTICES

The department is not required to formally adopt a budget. Therefore, the presentation of a statement of revenues, expenditures, and changes in fund balances – budget and actual, for the special revenue funds is not required.

G. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

H. COMPENSATED ABSENCES

The district has no employees, all services are performed by volunteers. Therefore, the department has no policy relating to compensated absences.

I. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 2. CASH AND CASH EQUIVALENTS

At December 31, 2003, the department had cash and cash equivalents (book balances) as follows:

Demand Deposits	<u>\$142,118</u>
Total	<u>\$142,118</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balance) 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 December 31, 2003, the district had \$142,118 (collected bank balances). These deposits were secured from risk by \$117,269 of federal deposit insurance. The remaining balance of \$24,849 was not secured by pledged securities as of December 31, 2003. As of the date of this report these funds were adequately secured by pledged securities.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the department that the federal agent has failed to pay deposited funds upon demand.

NOTE 3. RECEIVABLES

The following is a summary of receivables at December 31, 2003

Taxes Receivable	<u>\$ 22,455</u>
Total	<u>\$ 22,455</u>

No allowance for bad debt has been made due to the immaterial amount of receivables.

**FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF AVOYELLES
EFFIE, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for 2003 as follows:

	<u>Balance</u> <u>12/31/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/03</u>
Land & Improvements	\$ 1,500	\$ -	\$ -	\$ 1,500
Building & Improvements	24,839	-	-	24,839
Machinery & Equipment	117,603	38,927	400	156,130
Vehicles	<u>101,862</u>	<u>-</u>	<u>-</u>	<u>101,862</u>
 Totals	 <u>\$245,804</u>	 <u>\$ 38,927</u>	 <u>\$ 400</u>	 <u>\$284,331</u>

NOTE 5. TAX LEVY

Pursuant to voter approval by the residents of Fire Protection District No. 1 a resolution proposed by the Police Jury of the Parish of Avoyelles, State of Louisiana, became effective authorizing the levy of an annual parcel fee of thirty-five dollars (\$35) on each lot subdivided portion of ground or individual tract upon which is located either in whole or in part a residential or commercial structure, regardless of the structure's being occupied or unoccupied for a period of ten (10) years beginning with the year 1987 and renewed thereafter, for the purpose of acquiring, construction, maintaining and operating fire protection facilities and equipment, including paying the cost of obtaining water for fire protection purposes and salaries of fireman, and all purposes incident thereto. Such resolution further authorizes the District to fund the proceeds of said parcel fees into bonds to be issued in such series from time to time to pay the costs of such capital improvements in the manner provided by law.

NOTE 6. LITIGATION AND CONTINGENCIES

At December 31, 2003, the Fire Protection District No. 1 of the Parish of Avoyelles was not involved in any litigation that would materially affect the financial statements.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUES FUNDS

Effie Volunteer Fire Department - This fund is used to account for the revenues received by the Volunteer Fire Department from various sources including self-generated funds used for providing fire protection within its' district.

Fire Protection District No. 1 Tax Commission - This fund is used to account for revenue generated from the levy and collection of the annual parcel fee of thirty-five dollars (\$35) assessed to residential and commercial structures located in the Fire Protection District No. 1 of Avoyelles Parish, Louisiana.

**EFFIE VOLUNTEER FIRE DEPARTMENT, INC.
EFFIE, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2003**

	<u>Volunteer Fire Department Fund</u>	<u>Fire Department Tax Fund</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$17,269	\$124,849	\$142,118
Receivables	<u>0</u>	<u>22,455</u>	<u>22,455</u>
TOTAL ASSETS	<u>\$17,269</u>	<u>\$147,304</u>	<u>\$164,573</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Accounts Payable	<u>\$93</u>	<u>\$0</u>	<u>\$93</u>
TOTAL LIABILITIES	<u>93</u>	<u>0</u>	<u>93</u>
Fund Equity:			
Unreserved-undesignated	17,176	0	17,176
Unreserved-designated	<u>0</u>	<u>147,304</u>	<u>147,304</u>
TOTAL FUND EQUITY	<u>17,176</u>	<u>147,304</u>	<u>164,480</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$17,269</u>	<u>\$147,304</u>	<u>\$164,573</u>

**FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF AVOUELLES
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2003**

	<u>Volunteer Fire Department Fund</u>	<u>Fire Department Tax Fund</u>	<u>Totals</u>
<u>REVENUES</u>			
Taxes:			
Ad Valorem	\$0	\$34,707	\$34,707
Intergovernmental:			
2% Fire insurance rebate	0	8,951	8,951
Appropriation from police jury	4,945	1,200	6,145
Grant Revenue	46,575	0	46,575
Miscellaneous:			
Miscellaneous	0	35	35
Donations	1,040	0	1,040
Interest income	0	2,158	2,158
TOTAL REVENUES	<u>52,560</u>	<u>47,050</u>	<u>99,610</u>
<u>EXPENDITURES</u>			
Public safety:			
Repairs and maintenance	2,665	0	2,665
Parts and supplies	427	0	427
Insurance	4,152	0	4,152
Legal and professional	1,500	0	1,500
Dues & Meetings	221	0	221
Fuel expense	844	0	844
Utilities	1,107	0	1,107
Office expense	75	0	75
Capital outlay	38,527	0	38,527
Debt service	<u>10,661</u>	<u>0</u>	<u>10,661</u>
TOTAL EXPENDITURES	<u>60,177</u>	<u>0</u>	<u>60,177</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,617)</u>	<u>47,050</u>	<u>39,433</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	20,000	0	20,000
Transfers Out	<u>0</u>	<u>(20,000)</u>	<u>(20,000)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,000</u>	<u>(20,000)</u>	<u>0</u>

**FIRE PROTECTION DISTRICT NO 1
OF THE PARISH OF AVOYELLES
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2003**

	<u>Volunteer Fire Department Fund</u>	<u>Fire Department Tax Fund</u>	<u>Totals</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>12,383</u>	<u>27,050</u>	<u>39,433</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>4,793</u>	<u>120,254</u>	<u>125,048</u>
FUND BALANCE AT END OF YEAR	<u>\$17,176</u>	<u>\$147,304</u>	<u>\$164,480</u>

(Concluded)