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**ST. HELENA PARISH FIRE PROTECTION DISTRICT NO. 4
GREENSBURG, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

AND

REPORT ON APPLYING AGREED – UPON PROCEDURES

INCLUDING THE

LOUISIANA ATTESTATION QUESTIONNAIRE

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 9.8.04

St. Helena Fire District No. 4
Greensburg, Louisiana

December 31, 2003

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Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
HAMMOND, LA • AMITE, LA

John N. Durnin, CPA
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Member
American Institute of CPA's
Society of Louisiana CPA's

June 14, 2004

Accountants' Compilation Report

Board of Commissioners
St. Helena Parish Fire District No. 4
8352 Highway 37
Greensburg, Louisiana 70441

We have compiled the accompanying financial statements of the governmental activities and the general fund and debt service fund of the St. Helena Parish Fire Protection District No. 4, Greensburg, Louisiana (a component unit of the St. Helena Parish Police Jury) as of December 31, 2003, and for the year then ended which collectively comprise the St. Helena Parish Fire Protection District No. 4's basic financial statements as listed in the table of contents 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 the management of the St. Helena Parish Fire Protection District No. 4. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 14, 2004, on the results of our agreed-upon procedures.

Respectfully submitted,



Durnin & James, CPAs
(A Professional Corporation)

Management's Discussion and Analysis

St. Helena Fire District No. 4
Greensburg, Louisiana
Management's Discussion and Analysis
December 31, 2003

As management of the St. Helena Fire District No. 4, Greensburg, Louisiana (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2003. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the District's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the District's finances. It is also intended to provide readers with an analysis of the District's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the District. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the District's financial activity, identify changes in the District's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

This is the first year that the District has presented its financial statements under the new reporting model required by the Governmental Accounting Standards Board Statement Number 34. Because this new reporting model changes significantly not only the presentation of financial data, but also the manner in which the information is recorded, prior year comparative information for this reporting period's MD&A has not been included. The omission of their comparative information is unavoidable and unfortunately puts the reader in a less than desirable position. In preparing the information summarized below, we have tried to keep in mind this disadvantage by expanding on the narrative with our opinion of the changes from one year to the next.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The District's basic financial statements consist of the following components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements
4. Other Supplementary Information, which is in addition to the basic financial statements themselves.

1. Government-Wide Financial Statements

Government-wide financial statements are designed by GASB Statement 34 to change the way in which governmental financial statements are presented. It now provides readers for the first time a concise "entity-wide" Statement of Net Assets and Statement of Activities, seeking to give the user of the financial statements a broad overview of the District's financial position and results of operations in a manner similar to a private-sector business.

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Management's Discussion and Analysis (Continued)
December 31, 2003

- A. The *statement of net assets* presents information on all of the District's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or weakening.
- B. The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The District assets exceeded its liabilities at the close of the most recent fiscal year by \$73,292 (*net assets*). Of this amount, \$44,791 is unrestricted net assets.

By far the largest portion of the District's net assets (58 percent) reflects its investment in capital assets (e.g., land, land improvements, buildings, equipment, etc.), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net assets (39 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$44,791) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District is able to report positive net asset balances in both the government-wide and governmental activities. The same situation held true for the prior fiscal year.

Governmental Activities

The Governmental Activities of the District include Public Safety. Property taxes fund most of these governmental activities.

General revenues are those available for the District to use to pay for the governmental activities described above. The following chart shows the District's general revenues

St. Helena Fire District No. 4
Greensburg, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

	<u>Amount</u>	<u>Percentage</u>
Ad valorem taxes	\$ 203,317	88.86%
State revenue sharing	17,764	7.76%
Fire insurance rebate	4,954	2.17%
Grant revenue	1,118	0.49%
Other income	<u>1,661</u>	<u>0.73%</u>
 Total General Revenues and Transfers	 <u>\$ 228,814</u>	 <u>100.00%</u>

Property taxes are the largest revenue source for the District amounting to 88.86% of total general revenues. For the year ended December 31, 2003, taxes of 30.50 mills were levied on property inside of the District limits. The year 2000 was a reassessment year. The District's taxable assessed valuations decreased \$97,130 from \$8,662,400 to \$8,565,270. An original 30.5 mill tax was passed to be used for the purpose of fire protection and emergency response service in and for the St. Helena Fire District No. 4.

	2003	
	<u>Taxes Levied</u>	<u>Mills</u>
General Fund	\$ 222,697	26.00
Sinking Fund	<u>38,544</u>	<u>4.50</u>
 Total Property Taxes Levied	 <u>\$ 261,241</u>	 <u>30.50</u>

2. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District consist of one category: governmental funds.

Governmental funds are used to account for most of the District's basic services as reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether

St. Helena Fire District No. 4
Greensburg, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are located on Exhibits A and B.

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Debt Service Fund, which are considered to be major funds. The basic governmental fund financial statements can be found on Exhibits A and B of this report.

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the District's General Fund and Debt Service Fund reported ending fund balances of \$151,760 and \$28,501, respectively.

3. Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13 to 26 of this report.

4. Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found on Schedule 1 of this report.

A. Budgetary Comparison Schedule – The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget, beginning on Schedule 1.

B. Analysis of Significant Budget Variances in the General Fund:

1. Revenues:

St. Helena Fire District No. 4
Greensburg, Louisiana
Management's Discussion and Analysis (Continued)
December 31, 2003

- a. Property tax revenue decreased during the year primarily related to a decrease in property values in the district.
 - b. Donations increased because of a special donation received for fire equipment.
 - c. Service fees increased due to South 2nd Ward paying the Fire District a fee to service that area.
2. Expenditures:
- a. Salaries and related expenditures (including payroll taxes, health insurance and workers' compensation insurance) increased due to the Fire District becoming a paid Fire District.
 - b. Office supplies, firefighting supplies and other supplies expenditures increased due to the Fire District accumulating an amount of supplies sufficient to support operations.

Capital Asset and Debt Administration

A. Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2003 amounts to \$284,963 (net of accumulated depreciation). This investment in capital assets includes land, improvements, and equipment. The total decrease in the District's investment in capital assets for the current fiscal year was 3 percent.

Major capital asset additions during the current fiscal year included the following:

- a. Building improvements totaled \$4,301 and purchase of equipment totaling \$7,883.

Additional information on the District's capital assets can be found in Note 4 on page 21 of this report.

B. Long-Term Debt

At the end of the current fiscal year, the District had total bonded debt outstanding of \$390,000. Of this amount, \$390,000 comprises debt payable solely from and secured by an irrevocable pledge and dedication of the the funds to be derived from the levy and collection of a 30.5 mill tax authorized to be levied in each of the years 2001 to 2010, inclusive.

The District's total debt decreased \$10,000 (2.5%) during the current fiscal year. Total principal payments were made on debt in the amount of \$10,000.

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December 31, 2003

Additional information on the District's long-term debt can be found in Note 5 of this report.

Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the District's budget for the 2004 fiscal year:

During the current fiscal year, unreserved fund balance in the General Fund increased to \$151,760. For the fiscal year ending December 31, 2004, there is no budgeted revenue increase over December 31, 2003 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed Brad Graves, Fire Chief, St. Helena Fire Protection District No. 4, 8352 Hwy 37, Greensburg Louisiana, 70441.

Basic Financial Statements

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Exhibit A

Governmental Funds Balance Sheet / Statement of Net Assets

December 31, 2003

	Governmental Funds		Adjustments (Note 1)	Statement of Net Assets
	General Fund	Debt Service Fund		
Assets				
Cash and Cash Equivalents	\$ 4,563	\$ 173	\$ -	\$ 4,736
Ad Valorem Taxes Receivable	169,748	29,379	-	199,127
Prepaid Insurance	-	-	4,316	4,316
Capital Assets, Net of Accumulated Depreciation	-	-	284,963	284,963
Total Assets and Other Debits	\$ 174,311	\$ 29,552	\$ 289,279	\$ 493,142
Liabilities				
Accounts Payable	\$ 4,378	\$ -	\$ -	\$ 4,378
Payroll Taxes Payable	2,103	-	-	2,103
Pension Payable	6,070	1,051	-	7,121
Due to Other Governmental Units	10,000	-	-	10,000
Accrued Interest Payable	-	-	6,248	6,248
Current Portion of Debt	-	-	10,000	10,000
Long-Term Portion of Debt	-	-	380,000	380,000
Total Liabilities	\$ 22,551	\$ 1,051	\$ 396,248	\$ 419,850
Net Assets				
Investment in Capital Assets, Net of Related Debt	\$ -	\$ -	\$ -	\$ -
Reserved For Debt Service	\$ -	\$ 28,501	\$ -	\$ 28,501
Unreserved, Undesignated	151,760	-	(106,969)	44,791
Total Fund Balances/Net Assets	\$ 151,760	\$ 28,501	\$ (106,969)	\$ 73,292

See accompanying notes and accountant's report.

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Exhibit B

Statement of Governmental Funds Revenues, Expenditures, and Changes in
Fund Balances / Statement of Activities

For the Year Ended December 31, 2003

	<u>Governmental Funds</u>		<u>Adjustments (Note 1)</u>	<u>Statement of Activities</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>		
Expenditures / Expenses:				
Public Safety-Fire Protection	\$ (198,513)	\$ (1,052)	\$ -	\$ (199,565)
Debt Service - Principal	-	(10,000)	10,000	-
Debt Service - Interest	-	(18,595)	-	(18,595)
Capital Outlay	(12,184)	-	12,184	-
Depreciation	-	-	(20,658)	(20,658)
Total Expenditures / Expenses	\$ (210,697)	\$ (29,647)	\$ 1,526	\$ (238,818)
General Revenues:				
Ad Valorem Taxes	\$ 182,479	\$ 20,838	\$ -	\$ 203,317
Service Fees	17,764	-	-	17,764
Fire Insurance Rebate	4,954	-	-	4,954
Donations	1,118	-	-	1,118
Interest Income	1,530	131	-	1,661
Total General Revenues	\$ 207,845	\$ 20,969	\$ -	\$ 228,814
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,852)	\$ (8,678)	\$ 1,526	\$ (10,004)
Other Financing Sources (Uses):				
Intergovernmental Transfers	\$ (5,283)	\$ 5,283	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ (5,283)	\$ 5,283	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures and Other Sources (Uses)	\$ (8,135)	\$ (3,395)	\$ 1,526	\$ (10,004)
Fund Balances / Net Assets				
Beginning of the Year	\$ 159,895	\$ 31,896	\$ (108,495)	\$ 83,296
End of the Year	<u>\$ 151,760</u>	<u>\$ 28,501</u>	<u>\$ (106,969)</u>	<u>\$ 73,292</u>

See accompanying notes and accountant's report.

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

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Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

Introduction

St. Helena Parish Fire Protection District No. 4 was created by an ordinance of the St. Helena Parish Police Jury for the purpose of acquiring, maintaining, and operating buildings, machinery, water tanks, water hydrants, water lines, and any other things necessary to provide proper fire prevention and control of the property within the District. The District operates under the direction of a five-member board appointed by the St. Helena Parish Police Jury. The District also employs two part-time workers for bookkeeping and management services. On January 25, 1997, the Greensburg Volunteer Fire Department merged into St. Helena Fire District No. 4. This merger was approved by the St. Helena Parish Police Jury and the Village of Greensburg.

1. Summary Of Significant Accounting Policies

A. Basis Of Presentation

The accompanying financial statements of the Assessor have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, issued in June 1999.

B. Financial Reporting Entity

All board members of the District are appointed by the St. Helena Parish Police Jury. As the governing authority of the Parish, for reporting purposes, the St. Helena Parish Police Jury is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) primary government (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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.

Because the board members of the District are appointed by the St. Helena Parish Police Jury, the District was determined to be a component unit of the St. Helena Parish Police Jury

The accompanying basic financial statements present information only on the funds maintained by the District and do not present information on the St. Helena Parish Police

St. Helena Parish Fire Protection District No. 4
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Jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities.

A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts

Governmental Funds

Governmental funds account for all of the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt.

Governmental funds of the District include:

General Fund – the general operating fund of the District and accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according District policy.

Debt Service Fund – the debt service fund accounts for the receipt and disbursement of funds required to service the District's outstanding bonded indebtedness.

D. Basis Of Accounting

Fund Financial Statements (FFS)

The amounts reflected in the Governmental Funds of Exhibits A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of District wide operations.

The amounts reflected in the Governmental Funds of Exhibits A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and

St. Helena Parish Fire Protection District No. 4
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December 31, 2003

available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – Revenues are generally recognized when they become measurable and available as net current assets. Ad valorem tax revenue, state revenue sharing revenue, and interest revenue are recorded when due. Substantially all other revenues are recorded when received.

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

E. Government-Wide Financial Statements (GWFS)

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

Program Revenues – Program revenues included in the column labeled Statement of Activities (Exhibit B) are derived directly from District's users as a fee for services; program revenues reduce the cost of the function to be financed from the District's general revenues.

Reconciliation:

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Exhibit B) and the Statement of Net Assets (Exhibit A) are as follows:

St. Helena Parish Fire Protection District No. 4
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Notes to Financial Statements

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Exhibit B

Record Debt Service Principal Payments as Liability	\$ 10,000
Capitalization of Capital Assets	12,184
Record Depreciation Expense on Capital Assets	<u>(20,658)</u>
Net Effect of Changes	\$ 1,526
Adjustment to Beginning Fund Balance For Prior Year:	
Recording of Net Capital Assets	293,437
Recording of Prepaid Insurance	4,316
Recording of Accrued Interest Payable	(6,248)
Recording of Current Portion Long-Term Debt	(10,000)
Recording of Long-Term Portion Debt	<u>(390,000)</u>
	<u>(108,495)</u>
Net Effect of Changes	<u>\$ (106,969)</u>

Exhibit A

Recording Net Capital Assets	\$ 284,963
Prepaid Insurance	4,316
Recording Accrued Interest Payable	(6,248)
Recording Current Long-Term Debt	(10,000)
Recording of Long-Term Portion of Debt	<u>(380,000)</u>
Net Effect of Changes	<u>\$ (106,969)</u>

F. Budgets and Budgetary Accounting

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 39:1301-14. The major requirements of the Local Government Budget Act are summarized as follows:

1. The District must adopt a budget each year for the general fund and each special revenue fund, if applicable.

2. The Chairman must prepare a proposed budget and submit the proposed budget to the Board of Commissioners for consideration no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$250,000 or more, a notice of public hearing on the proposed budget must be published in the official journal in each parish in which the District has

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jurisdiction. The proposed expenditures were less than \$250,000; therefore, a public hearing was not required.

3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 9, 2002.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on December 9, 2003.
5. The budgets are integrated into the accounting system, and the budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented on the modified accrual basis of accounting. Accordingly, the Budgetary Comparison Schedule for the General Fund presents actual expenditures in accordance with the accounting principles generally accepted in the United States of America on a basis consistent with the legally adopted budgets as amended. Unexpended appropriations on annual budgets lapse at the end of each fiscal year.

G. Cash, 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 District may deposit funds in 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.

H. Inventory

The District utilizes the "purchase method" of accounting for supplies in governmental funds whereby expendable operating supplies are recognized as expenditures when purchased. The District did not record any inventory at December 31, 2003, as the amount is not material.

St. Helena Parish Fire Protection District No. 4
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Notes to Financial Statements

December 31, 2003

I. Prepaid Items

The District recognizes expenditures for insurance and similar services extending over more than one accounting period when paid.

J. Capital Assets

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$300 or more for capitalizing capital assets.

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

<u>Description</u>	<u>Estimated Lives</u>
Land	N/A
Buildings	25 - 40
Equipment	5 - 20

K. Compensated Absences

Although the District has 7 employees, it has no policy regarding employees' vacation pay and employees' sick leave benefits, as the District has no full-time employees. As a result, the District has no accumulated compensated absences requiring recognition in accordance with GASB Statement 16.

L. Estimates

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

St. Helena Parish Fire Protection District No. 4
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Notes to Financial Statements

December 31, 2003

M. Long-Term Obligations

Long-Term Obligations are recorded in the Statement of Net Assets and Statement of Activities.

N. Pension Plans

The St. Helena Parish Fire Protection District No. 4 is not a member of any retirement system. The District is a member of the social security system.

2. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes:

	<u>2003 Authorized and Levied Millage</u>
General Fund	26.00
Debt Service Fund	4.50

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District during the year and are actually billed to taxpayers and become due in November. Billed taxes become delinquent on December 31st of each year. Revenues from ad valorem taxes are budgeted in the year billed and are recognized as revenue when billed. The St. Helena Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the St. Helena Parish Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2003, the District levied 30.50 mills for a total tax levy of \$261,241 on taxable property valuation totaling \$8,565,270.

3. Cash And Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. 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 cost.

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

At December 31, 2003, the District had cash and cash equivalents (book balances) totaling \$4,736, as follows:

Demand Deposits	\$	4,736
Time Deposits		-
Total	\$	<u>4,736</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledged 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 \$6,977 in deposits (collected bank balances). These deposits are secured from risk by \$6,977 of federal deposit insurance.

Even though the pledged securities are considered uncollateralized (Category 3) 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 District that the fiscal agent has failed to pay deposited funds upon demand.

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

4. Capital Assets

A summary of changes in capital assets follows:

	<u>Balance</u> <u>01/01/03</u>	<u>Current Year</u>		<u>Balance</u> <u>12/31/03</u>
		<u>Additions</u>	<u>Deletions</u>	
Capital Assets not Depreciated:				
Land	\$ 14,318	\$ -	\$ -	\$ 14,318
Total Capital Assets not Depreciated	\$ 14,318	\$ -	\$ -	\$ 14,318
Other Capital Assets:				
Buildings	\$ 65,310	\$ 4,301	\$ -	\$ 69,611
Improvements	8,000	-	-	8,000
Equipment	46,322	7,040	-	53,362
Furniture & Fixtures	-	210	-	210
Vehicles	<u>187,987</u>	<u>633</u>	<u>-</u>	<u>188,620</u>
Total Other Capital Assets	\$ 307,619	\$ 12,184	\$ -	\$ 319,803
Less Accumulated Depreciation:				
Buildings	\$ 2,449	\$ 1,724	\$ -	\$ 4,173
Improvements	200	400	-	600
Equipment	7,649	5,668	-	13,317
Furniture & Fixtures	-	42	-	42
Vehicles	<u>18,202</u>	<u>12,824</u>	<u>-</u>	<u>31,026</u>
Total Accumulated Depreciation	\$ 28,500	\$ 20,658	\$ -	\$ 49,158
Other Capital Assets, Net	\$ 279,119	\$ (8,474)	\$ -	\$ 270,645
Total	<u>\$ 293,437</u>	<u>\$ (8,474)</u>	<u>\$ -</u>	<u>\$ 284,963</u>

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

5. Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2003:

Type of Debt	Balance at 31-Dec-02	Bonds Issued	Bonds Retired	Balance at 31-Dec-03	Amounts Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 400,000	\$ -	\$ 10,000	\$ 390,000	\$ 10,000
Total General Long-Term Debt	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 390,000</u>	<u>\$ 10,000</u>

Long-term debt at December 31, 2003

is comprised of the following:

General Obligation Bonds:	<u>\$ 390,000</u>
	<u>\$ 390,000</u>

\$400,000 of General Obligation Bonds, Series 2001, due in annual installments of between \$10,000 and \$35,000 including interest that varies annually between 0.10% and 7.00%. General obligation bonds payable by Ad Valorem taxes and backed by the full faith and credit of the Parish of St. Helena, Louisiana. Payments of general obligation bonds principal and interest are secured solely by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of a thirty and five tenths (30.5) mill tax authorized to be levied in each of the years 2001 to 2010, inclusive. Said special tax has been authorized to be levied on all the property subject to taxation within the corporate boundaries of the District, pursuant to an election held therein on November 7, 2000.

At December 31, 2003, the District has accumulated \$173 in the debt service funds for future debt requirements for the General Obligation Bonds, Series 2001. The annual requirements to amortize all bonds outstanding at December 31, 2003, including interest of \$239,673 is as follows:

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

<u>Year Ending December 31</u>	<u>General Obligation Bonds</u>	<u>Total</u>
2004	\$ 28,585	\$ 28,585
2005	33,573	33,573
2006	33,340	33,340
2007	32,852	32,852
2008	32,290	32,290
2009 - 2013	166,621	166,621
2014 - 2018	172,385	172,385
2019 - 2021	<u>102,927</u>	<u>102,927</u>
	\$ 602,573	\$ 602,573
Interest Portion	<u>(212,573)</u>	<u>(212,573)</u>
	<u>\$ 390,000</u>	<u>\$ 390,000</u>

6. Dedication of Proceeds and Flow of Funds – Ad Valorem Tax

Proceeds of the 10 year special tax of 30.5 mills on the dollar of assessed valuation on all property subject to taxation in the District (2003 collections \$203,191) are dedicated for the purpose of acquiring, constructing, improving, maintaining, and / or operating fire protection facilities and activities in and for the District.

The District, through its governing authority, adopted a resolution on August 22, 2000, authorizing the issuance of \$400,000 of 20 year General Obligation Bonds, Series 2001, for the purpose of purchasing and acquiring land, buildings, equipment, and other facilities in the District for fire protection purposes. In that resolution, the proceeds of the 10-year special tax were irrevocably and irrevocably pledged and dedicated in an amount sufficient for payment of the general obligation bonds authorized and interest as they become due and for other purposes.

The certificate resolution requires that the proceeds of the special tax now being levied and collected by the District is to be deposited with the District's fiscal agent bank in a "Sinking Fund" (Debt Service Fund) until such time as there is on deposit in the Sinking Fund sufficient proceeds of the tax to pay all principal and interest falling due on the certificate in the ensuing year. After such time as there has been accumulated in the Sinking Fund the amount described in the preceding sentence, any surplus moneys derived from the tax may be used by the District for any of the purposes for which the tax is authorized to be levied. The District shall make available from the Sinking Fund to the paying agent at least one (1) day in advance of the date on

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

which each payment of principal and interest on the certificate falls due, funds fully sufficient to pay promptly the principal and interest falling due on such date.

After funds have been set aside out of the revenues of the tax for each tax roll year sufficient to pay the principal and interest on the certificate for the ensuing calendar year, and all required amounts have been deposited in the Sinking Fund, then any excess of annual revenues of the tax remaining for that tax roll year shall be free for expenditure by the District for the purposes for which the tax was authorized by the voters.

As of December 31, 2003, the District was in compliance with the certificate covenants.

7. Compliance With General Obligation Bonds Covenants

The District, through its governing authority, adopted a resolution on August 22, 2000, authorizing the issuance of \$400,000 of 20 year General Obligation Bonds, Series 2001 for the purpose of purchasing and acquiring land, buildings, equipment and other facilities in the District for fire protection purposes. That general obligation bond resolution contained certain covenants and agreements in connection with the security and payment of the certificates. The major covenants contained in the certificate resolution and the manner in which the District has complied with these covenants is described as follows:

Sinking Fund – According to the certificate resolution, all of the avails or proceeds of the tax for each tax roll year shall be set aside in the Sinking Fund until such time as there is on deposit in the Sinking Fund sufficient proceeds of the tax to pay all principal and interest falling due on the certificate in the ensuing year.

As of December 31, 2003, the District was in compliance with this certificate covenant.

Securing of deposits of public funds – In the certificate resolution it is required that all moneys deposited with the regularly designed fiscal agent bank or banks of the District or the paying agent under the terms of the resolution shall constitute sacred funds for the benefit of the owner of the certificate, and shall be secured by said finances at all times to the full extent thereof in the manner required by law for the securing of deposits of public funds.

As of December 31, 2003, the District was in compliance with this certificate covenant.

Budget – In the bond resolution as long as the bonds are outstanding and unpaid in principal or interest, the District is required to prepare and adopt a budget prior to the beginning of each fiscal year. A copy of such budget shall be furnished within thirty (30) days after its adoption of the paying agent and owner.

As of December 31, 2003, the District was in compliance with this certificate covenant.

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

Other Requirements – The certificate resolution contains additional covenants regarding collection of tax, legal right to collection of tax, and other miscellaneous provisions.

As of December 31, 2003, the District was in compliance with these other certificate covenants in all material respects.

8. Interfund Transfers

	<u>Transfers In From</u>	<u>Transfers Out To</u>
General Fund:		
Debt Service Fund	\$ -	\$ 5,283
Total General Fund	\$ -	\$ 5,283
Debt Service Fund:		
General Fund	\$ 5,283	\$ -
Total Debt Service Fund	\$ 5,283	\$ -
Total All Funds	\$ 5,283	\$ 5,283

9. Reserved and Dedicated Fund Balances

The District records reserves and dedications to indicate that a portion of the fund equity is legally segregated for a specific future use. The following details the description and amount of all reserves and dedications used by the District.

	<u>Balance at December 31, 2003</u>
Debt Service Fund	
Reserved for Debt Service	\$28,501
	\$28,501

10. Compensated Absences

At December 31, 2003, the District does not have any employees that accumulate or vest benefits.

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Notes to Financial Statements

December 31, 2003

11. Leases

At December 31, 2003, the District does not have any capital or operating leases.

12. Litigation And Claims

At December 31, 2003, the District does not have any litigation or claims against it.

13. Compensation Of Commissioners

Louisiana Revised Statute 33:4564(B) provides that commissioners may receive a per diem of \$10 for each meeting of the commission. The five District commissioners have elected to receive \$1 each year as compensation for their services.

Required Supplemental Information

St. Helena Parish Fire Protection District No. 4
Greensburg, Louisiana

Schedule 1

Budgetary Comparison Schedule – General Fund

December 31, 2003

	Original Budget	Final Budget	Actual - Budget Basis	Variance Fav. (Unfav.)
Revenues:				
Ad Valorem Taxes	\$ 209,597	\$ 186,097	\$ 182,479	\$ (3,618)
Other Revenue	5,000	25,412	25,366	(46)
Total Revenues	\$ 214,597	\$ 211,509	\$ 207,845	\$ (3,664)
Expenditures:				
Salaries	\$ 102,000	\$ 94,000	\$ 92,782	\$ 1,218
Payroll Taxes	-	7,015	13,301	(6,286)
Health / Life Insurance	28,000	8,050	8,043	7
Liability Insurance	7,150	22,823	20,328	2,495
Professional Fees	-	3,200	3,310	(110)
Telephone & Utilities	5,000	8,600	8,783	(183)
Building Maintenance	3,500	1,500	1,336	164
Office Supplies	1,500	6,000	5,307	693
Fire Fighting Supplies	-	24,000	23,585	415
Vehicle	5,000	18,200	20,191	(1,991)
Training	-	1,100	1,547	(447)
Capital Outlay	11,100	15,434	12,184	3,250
Total Expenditures	\$ 163,250	\$ 209,922	\$ 210,697	\$ (775)
Excess (Deficiency) of Revenues Over Expenditures	\$ 51,347	\$ 1,587	\$ (2,852)	\$ (4,439)
Other Financing Sources(Uses):				
Operating Transfers (Out)	-	(5,283)	(5,283)	-
Total Other Financing Sources (Uses)	-	(5,283)	(5,283)	-
Excess(Deficiency) of Revenues Over Expenditures and Other Sources(Uses)	\$ 51,347	\$ (3,696)	\$ (8,135)	\$ (4,439)
Fund Balance, Beginning of the Year	\$ 159,895	\$ 159,895	\$ 159,895	\$ -
Fund Balance, End of the Year	\$ 211,242	\$ 156,199	\$ 151,760	\$ (4,439)

See accompanying notes and accountant's report

Other Reports

**Independent Accountants' Report on Applying
Agreed – Upon Procedures**

Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
HAMMOND, LA • AMITE, LA

John N. Durnin, CPA
Dennis E. James, CPA

Member
American Institute of CPA's
Society of Louisiana CPA's

June 14, 2004

Independent Accountants' Report On Applying Agreed-Upon Procedures

Board of Commissioners
St. Helena Parish Fire Protection District No. 4
8352 Highway 37
Greensburg, Louisiana 70441

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of St. Helena Parish Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Helena Fire District No. 4's 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 and applicable standards of Government Auditing Standards. 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 described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials 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).

No expenditures during the year were subject to public bid law.

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. Management provided us with the required list.

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.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget, and the budget amendment adopted during the year.

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

The adopted budget and amendments were traced to the minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition-primarily federal funds.)

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

Accounting and Reporting

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

- a. Trace payments to supporting documentation as to proper amount and payee,

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

- b. Determine if payments were properly coded to the correct fund and general ledger account, and

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

- c. Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board of Commissioners.

Meetings

9. 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).

The District properly complied with the requirements of the open meeting law.

Debt

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

We inspected copies of all bank deposit slips for the period under examination and noted no deposit that appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

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

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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

This report is intended solely for the use of management of St. Helena Parish Fire Protection District No. 4 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.

Durnin & James, CPA's P.C.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Durnin + James, CPAs

Durnin & James, CPAs
(A Professional Corporation)

Louisiana Attestation Questionnaire

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

June 11, 2004 (Date Transmitted)

Durnin & James, CPA's P.C.
401 East Thomas Street
Hammond, LA 70404
(Auditors)

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

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

Public Bid Law

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

Yes [X] 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 [X] 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 [X] No []

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 39:34.

Yes [X] No []

Accounting and Reporting

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

Yes [X] No []

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

Yes [X] No []

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

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes [X] 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 39:1410.60-1410.65.
Yes [X] No []

Advances and Bonuses

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

Chief	<u><i>[Signature]</i></u>	<u>6/14/04</u>	Date
President	<u><i>Mike Woodard</i></u>	<u>06/14/04</u>	Date
Secretary/Treasurer	<u><i>James M. Callahan</i></u>	<u>6/11/04</u>	Date

RESOLUTION

WHEREAS, the St. Helena Parish Fire Protection District No.4, as a part of its compilation of financial statements as of December 31, 2003, and for the one year period then ended, is required to complete the Louisiana Attestation Questionnaire furnished by the Louisiana Legislative Auditor, and,

WHEREAS, upon completion, the questionnaire must be presented to and adopted by the Board of Commissioners by means of a formal resolution in an open meeting, and,

WHEREAS, the completed questionnaire and a copy of its adoption must then be given to the accountant at the beginning of the attestation engagement. The accountant will, during the course of his attestation engagement, test the accuracy of the responses in the questionnaire,

WHEREAS, this Louisiana Attestation Questionnaire was reviewed and all questions answered by the Board of Commissioners of the St. Helena Parish Fire Protection District No.4.

THEREFORE BE IT RESOLVED that the St. Helena Parish Fire Protection District No.4 hereby adopts this resolution on June 11 2004 by the following roll call vote:

YEAS: 4

NAYS: 0

ABSENT: 0



Chief



President



Secretary