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**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002**

**A COMPONENT UNIT OF THE
POINTE COUPEE PARISH POLICE JURY**

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 7/16/03

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA**

GOVERNING BOARD

**Chairman Glen Ray Meche
Donald Chenevert
Fred Gueho
Timmy Hebert
Charles Landry**

**LIVONIA STATION
P. O. BOX 475
LIVONIA, LOUISIANA 70755**

Fire Chief - Dale Bergeron

**FORDOCHE STATION
P. O. BOX 126
FORDOCHE, LOUISIANA 70732**

Fire Chief - Dennis Villere, Jr.

MEETING DATE

Third Tuesday of Every Month

TABLE OF CONTENTS

	<u>Note</u>	<u>Page</u>
Independent Auditor's Report on the Financial Statements		1
General Purpose Financial Statements -		
Combined Balance Sheet - Governmental Fund Types and Account Groups		3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (GAAP Basis) - Governmental Fund Types		4
Notes to the Financial Statements		
Introduction	1	6
Summary of Significant Accounting Policies -	2	6
Basis of Presentation		6
Reporting Entity		6
Fund Accounting		6
Basis of Accounting		6
Budget Practices		7
Encumbrances		7
Cash and Cash Equivalents		7
Bad Debts		8
Inventories		8
Fixed Assets		8
Compensated Absences		8
Long-Term Obligations		8
Fund Equity		8
Comparative Data		8
Total Columns on Combined Statements		8
Cash	3	9
Ad Valorem Taxes	4	9
Due to Other Government Units	5	10
Changes in Fixed Assets	6	10
Changes in General Long-Term Obligations	7	11
Lease Commitments	8	12
Pension Plan and Retirement Commitments	9	12
Contingent Liabilities	10	12
Compensation Paid to Board Members	11	12
FEMA Grant	12	12
Supplemental Information -		
Taxable Property Valuations		15
Other Reports Required by <i>Government Auditing Standards</i> and OMB Circular A-133 -		
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		18
Independent Auditor's Report on Compliance with Requirement Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133		20
Schedule of Expenditures of Federal Awards		22
Schedule of Findings		23

George F. Delaune

CERTIFIED PUBLIC ACCOUNTANT

(A Professional Corporation)

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GOVERNMENT FINANCE
OFFICERS ASSOCIATION

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Commissioners
Fire Protection District No. 4 of the
Parish of Pointe Coupee, Louisiana

I have audited the accompanying general purpose financial statements of the **FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA** (the "District"), a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 2002, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Board of Commissioners. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and with provisions of Louisiana Revised Statute 24:513 and the provisions of the *Louisiana Governmental Audit Guide*, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 10, 2003, on my consideration of the District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements of the District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

George F. Delaune, CPA

June 10, 2003

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FIRE PROTECTION DISTRICT NO. 4 OF THE
 PARISH OF POINTE COUPEE, LOUISIANA
 COMBINED BALANCE SHEET
 GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS
 DECEMBER 31, 2002
 (With Comparative Totals for December 31, 2001)

Governmental Fund Type			Account Groups			Totals (Memorandum Only)	
	General Fund	Capital Projects	General Fixed Assets	General Long Term Debt		2002	2001
ASSETS							
Cash Receivables -						\$ 167,400	\$ 150,228
Ad valorem	\$ 127,789	\$ 39,611					
Revenue sharing	251,308					251,308	256,740
Property, plant, and equipment	2,514					2,514	2,790
Amount to be provided from -							1,538,524
Excess General Fund revenues			\$ 2,267,062			2,267,062	
TOTAL ASSETS	\$ 381,611	\$ 39,611	\$ 2,267,062	\$ 424,662	\$ 424,662	\$ 3,112,946	\$ 2,074,435
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable			\$ 22,578			\$ 22,578	\$ 10,383
Amount due retirement system			10,574			10,574	10,040
Due to other governmental units -							
Fire District #2 of Pointe Coupee			258			258	258
Capital leases						424,662	126,153
Total Liabilities	33,410			\$ 424,662	\$ 424,662	458,072	146,834
Fund Equity:							
Investment in general fixed assets						\$ 2,267,062	1,538,524
Fund balances -							
Designated for capital outlays						39,611	
Unreserved - undesignated						348,201	389,077
Total Fund Equity	348,201		\$ 39,611		\$ 2,267,062	2,654,874	1,927,601
TOTAL LIABILITIES AND FUND EQUITY	\$ 381,611	\$ 39,611	\$ 2,267,062	\$ 424,662	\$ 424,662	\$ 3,112,946	\$ 2,074,435

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (GAAP BASIS)
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002
(With Comparative Totals for December 31, 2001)**

	General Fund			Capital Projects		
	2002	Variance Favorable (Unfavorable)	2001	2002	Variance Favorable (Unfavorable)	2001
	Budget	Actual	Budget	Actual	Budget	
Revenues:						
Taxes -						
Ad valorem	\$ 240,000	\$ 240,506	\$ 506	\$ 242,891		
Intergovernmental revenues -						
FEMA grant	6,000	9,306	306	8,734		
State fire insurance rebate	9,000	7,540	(460)	8,370		
State revenue sharing	8,000					
Total Intergovernmental Revenues	23,000	16,846	(154)	17,104	312,750	312,750
Miscellaneous revenues -						
Interest earned	3,300	2,813	(487)	6,426		
Charges for services		718	718	100		
Total Intergovernmental Revenues	3,300	3,531	231	6,526		
Total Revenues	266,300	260,883	583	266,521	312,750	312,750
Expenditures:						
Current Operations -						
General Government -						
Administrative labor	3,600	3,600			3,600	
Professional fees	9,200	9,445	(245)		2,200	
Tax collector fees	10,000	10,574	(574)		10,040	
Total General Government	22,800	23,619	(819)		15,840	
Public Safety -						
Volunteers	4,000	4,000			4,000	
Vehicle maintenance	22,500	19,174	3,326		7,558	
Equipment maintenance	35,000	31,215	3,785		4,740	
Radio and pager maintenance	2,500	2,288	212		1,406	
Building maintenance	17,400	18,174	(774)		11,677	
Turnout gear and uniforms	15,500	12,243	3,257		6,122	
Medical supplies	5,000	4,257	743		5,872	
Supplies and small tools	5,500	5,367	133		1,721	

Supplies, postage and printing	3,000	2,910	90	1,192
Telephone	3,700	4,084	(384)	3,569
Utilities	4,500	4,605	(105)	3,442
Insurance	32,000	34,679	(2,679)	27,770
Training and fire prevention	8,700	8,448	252	11,780
All others	900	3,979	(3,079)	743
Total Public Safety	160,200	155,423	4,777	91,592
Total Current Operating Expenditures	183,000	179,042	3,958	107,432
Capital Outlays -				
Land	158,463	157,706	757	214,276
Buildings	16,000	15,998	2	64,881
Fire fighting equipment and tools	15,000	15,000		
Fire hydrants and water line upgrades	230,000	229,018	982	1,000
Vehicles	3,000	2,677	323	11,015
Radios and paging equipment				243,258
Medical equipment				39,492
Furniture, fixtures, & equipment				2,410
Total Capital Outlays	422,463	420,399	2,064	228,701
Debt Service -				
Principal retirement	22,511	22,511		21,367
Interest expense	6,827	6,827		7,970
Total Debt Service	29,338	29,338		29,337
Total Expenditures	634,801	628,779	6,022	365,470
Excess of Revenues Over Expenditures	(368,501)	(367,896)	605	(98,949)
Proceeds from loans/financing	321,020	321,020		35,000
Fund Balance - January 1	389,077	389,077		488,026
FUND BALANCE - DECEMBER 31	\$ 341,596	\$ 342,201	\$ 605	\$ 389,077

FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - INTRODUCTION

The Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana (the "District") was created by a resolution of the Pointe Coupee Parish Police Jury in 1981. The District operates under a commission form of government and provides fire protection services to all the territory situated within the limits of Pointe Coupee Election District 10 and 11, as said Election Districts were constituted, be and the same was created in accordance with the authority of LRS 40:1494, and Article VI, Section 19 of the Constitution of the State of Louisiana for the year 1974 and other constitutional and statutory supplemental thereto and Local Services Agreements entered into by this Police Jury, the Mayor and Board of Aldermen of the Town of Livonia, Louisiana, and the Mayor and Board of Aldermen of the Village of Fordoche, Louisiana.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements of the District have been prepared in accordance 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 principles and reporting standards.

Reporting Entity

GASB Codification Section 2100 has defined the governmental reporting entity to be the Pointe Coupee Parish Police Jury. The District is considered a component unit of the Pointe Coupee Parish Police Jury because the parish exercises oversight responsibility in that the police jury appoints the two board members and public service is rendered within the parish's boundaries. The accompanying general purpose financial statements present information only as to the transactions of the District. Annually, the Pointe Coupee Parish Police Jury issues general purpose financial statements, that do not include the activity contained in the accompanying financial statements.

Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The District has one fund (General Fund) that is classified as a governmental fund. 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. The General Fund is the general operating fund of the District and accounts for all financial resources.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is 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 operating statement

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

of the General Fund presents increases and decreases in net current assets. The General Fund uses the modified accrual basis of accounting and the following practices in recording revenues and expenditures:

Revenues

Property tax revenues are recognized when they become available. Available means when due, or past due and receivable and collected generally within 60 days after year end. See Note 4 for the property tax calendar.

Miscellaneous revenue (except investment earnings) are recorded as revenue when cash is received because they generally are not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Where grant revenue is dependent upon expenditures by the District, revenue is recognized when the related expenditures are incurred.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due in the General Fund.

Budget Practices

Proposed operating budgets for the fiscal years 2000 through 2009 (the term of the approved ad valorem tax millage), prepared on GAAP Basis, are approved by the Board of Commissioners and adopted in accordance with the Local Government Budget Law. The operating budget includes proposed expenditures and the means of financing them.

During the year, monthly budgetary comparison statements are used as management tools to control operations. When necessary the Board adopts budget amendments which are included in District minutes published in the official journal.

The District exercises budgetary control at the line item level. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended.

Encumbrances

The District does not follow the encumbrance method of accounting.

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 a bank organized under Louisiana law, or of any other state of the United States, or under the laws of the United States.

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

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.

Bad Debts

The District uses the direct charge-off method whereby uncollectible amounts due from ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. The direct charge-off method is used because it does not cause a material departure from GAAP and it approximates the valuation method.

Inventories

Inventories for supplies are immaterial and are recorded as expenditures when purchased.

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 assets account group. Interest costs incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

Compensated Absences

The District has no employees; therefore, it has no vacation or sick leave policies.

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.

Fund Equity

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

Comparative Data

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

Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations,

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

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

NOTE 3 - CASH

At December 31, 2002, the status of deposited funds and collateralized balances are as follows:

Balance per bank statements	\$ 179,180
Secured by Federal Deposit insurance	179,180
Secured by pledge of securities	0
Unsecured and Uncollateralized	<u><u>\$ 0</u></u>

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.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 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.

NOTE 4 - AD VALOREM TAXES

All taxable property located within the State of Louisiana is subject by law to taxation on the basis of its assessed valuation. The assessed value is determined by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property were to be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax District. The Assessor is required to reappraise all property every four years.

The Sheriff of Pointe Coupee Parish, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and in consideration, a deduction of 4.4% is made for pension funds as provided under Louisiana Revised Statutes.

The millage rates are adopted in late October. The taxes are levied and notices are mailed out in mid November of the year. All taxes are due by December 31 of the year and are delinquent on January 1 of the next year, which is also the lien date.

State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. If taxes are not paid by the due date of December 31, the taxes bear interest at one and one-fourth percent (1.25%) per month until the taxes are paid. After notice is given to the delinquent taxpayers, the Sheriff is required by

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

Property taxes are recognized as revenue in the year for which they are levied and become due. The majority of the year's taxes are usually collected in November and December of the year. Any amounts not collected at December 31 are shown as accounts receivable.

For the year ended December 31, 2002, taxes of \$251,308.73 were levied on property with assessed valuations totaling \$30,572,497 at the rate of 10.91 mills for the purpose of maintaining and operating the District's fire protection facilities, for purchasing fire trucks and other fire fighting equipment and paying the cost of obtaining water for fire protection purposes, including charges for fire hydrant rentals and service and for the purpose of paying the cost of acquiring, improving, or constructing fire protection facilities of the Fire Protection District, constituting works of public improvement, title to which shall be in the public.

NOTE 5 - DUE TO OTHER GOVERNMENTAL UNITS

The balance due to other governmental units is as follows:

Fire District No. 2 of Pointe Coupee Parish -Parishwide emergency telephone service	\$ <u>262</u>
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NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Beginning	Additions	Deletions	Ending
Vehicles	\$ 803,459	\$ 229,018		\$ 1,032,477
Fire Fighting equipment/tools	210,022	80,879		290,901
Radios and paging equipment	75,610	245,935		321,545
Medical equipment	34,393			34,393
Office furniture and equipment	31,803			31,803
Fire hydrants	37,065	15,000		52,065
Buildings and improvements	325,672	157,706		483,378
Land	20,500			20,500
Totals	<u>\$ 1,538,524</u>	<u>\$ 728,538</u>		<u>\$ 2,267,062</u>

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 7 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of debt transactions of the District for the year ended December 31, 2002:

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>
Capital Leases Payable:				
Wells Fargo Bank	\$ 126,153		\$ 22,511	\$ 103,642
Federal Signal Leasing		\$ 225,020		\$ 225,020
Notes Payable:				
Peoples Bank		96,000		96,000
Peoples Bank		35,000		35,000
Total	\$ 126,153	\$ 356,020	\$ 22,511	\$ 459,662

The debt outstanding at December 31, 2002 is as follows:

Wells Fargo Bank -

On May 1, 1999, the District entered into a capital lease for the purchase of a fire truck in the amount of \$171,764.16 which matures on May 1, 2006. Annual installments of \$29,337.31 which includes interest at the rate of 5.16%. \$ 103,642

Federal Signal Leasing -

On July 29, 2002, the District entered into a capital lease for the purchase of a fire truck in the amount of \$225,020 which matures on July 29, 2009. Annual installments of \$38,733.03 which includes interest at the rate of 4.89%. 225,020

Peoples Bank -

On September 6, 2002, the District borrowed \$96,000 to construct a new sub-station in Lottie, LA which matures on September 6, 2005. Annual installments of \$34,826.21 which includes interest at the rate of 5.5%. 96,000

Peoples Bank -

On September 6, 2002, the District borrowed \$35,000 to match a 90% FEMA grant for the acquisition of firefighting and radio equipment which matures on February 1, 2003. The loan included interest at the rate of 5.5%. 35,000

\$ 459,662

The annual debt service including interest of \$69,433 is as follows:

Year	Wells Fargo	Federal Signal Leasing	Peoples Bank	Peoples Bank	Total
2003	\$ 29,337	\$ 38,733	\$ 34,826	\$ 36,138	\$ 139,034
2004	29,337	38,733	34,826		102,896
2005	29,337	38,733	34,826		102,896
2006	29,337	38,733			68,070
2007		38,733			38,733
2008		38,733			38,733
2009		38,733			38,733
Total	\$ 117,348	\$ 271,131	\$ 104,478	\$ 36,138	\$ 529,095

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 8 - LEASE COMMITMENTS

On June 12, 1984, entered into a lease with the Police Jury of the Parish of Pointe Coupee, Louisiana. The lease is for a term of thirty (30) years, commencing July 1, 1984, and terminating on July 1, 2014, subject to renewal. The lease covers a lot or parcel of land on which the Fordoche Fire Station has been erected. The annual rental of one dollar (\$1.00) per year is payable in advance on or before July 1 of each year.

At the expiration of the primary term of this lease, the District shall have the option to extend the term of the lease for an additional five (5) years on the same terms and conditions provided that the District shall notify the Parish of its intention to exercise this option at least 120 days prior to the expiration of the primary term of said lease.

NOTE 9 - PENSION PLAN AND RETIREMENT COMMITMENTS

The District has no employees; therefore, it has no pension plan or retirement commitments.

NOTE 10 - CONTINGENT LIABILITIES

There is no pending litigation against the District.

NOTE 11 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, compensation paid to board members is as follows:

Donald Chenevert	\$	0
Fred Gueho		0
Timmy Hebert		0
Charles Landry		0
Glen Ray Meche		0
	<hr/>	<hr/>
		\$ 0

NOTE 12 - FEMA GRANT

The District was awarded a 90% grant in the amount of \$312,750 for the acquisition of firefighting and radio equipment. This grant and the 10% match is reported in a Capital Projects Fund.

SUPPLEMENTAL INFORMATION

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**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
TAXABLE PROPERTY VALUATIONS
FROM INCEPTION
(UNAUDITED)**

Year	Mills Levied	Assessed Value	Homestead Exemption	Tax to be Paid by Owner	Tax to be Paid by State	Total Tax
1982	3.00	\$ 22,435,266	\$ 3,845,101	\$ 55,771.94	\$ 11,537.07	\$ 67,309.01
1983	3.00	24,265,476	3,965,946	60,900.17	11,899.63	72,799.80
1984	3.00	23,989,111	4,072,574	59,251.00	12,219.51	71,970.51
1985	3.00	26,956,547	4,181,788	68,325.89	12,547.14	80,873.03
1986	3.34	24,942,091	4,374,197	68,696.23	14,609.16	83,305.39
1987	3.34	25,357,580	4,397,197	70,007.03	14,686.06	84,693.09
1988	3.60	24,155,783	4,203,073	71,829.95	15,131.01	86,960.96
1989	3.60	24,489,906	4,307,573	72,656.46	15,507.20	88,163.66
1990	3.60	23,671,216	4,393,027	69,401.60	15,814.88	85,216.48
1991	3.60	24,546,980	4,468,982	72,280.84	16,088.31	88,369.15
1992	10.72	24,416,469	4,618,835	212,230.35	49,514.03	261,744.38
1993	10.31	24,753,536	4,753,918	206,197.12	49,014.87	255,211.99
1994	10.31	24,879,333	4,876,381	206,231.40	50,277.57	256,508.97
1995	10.31	26,360,828	5,026,631	219,956.62	51,826.67	271,783.29
1996	10.10	27,597,811	5,647,378	221,701.45	57,041.10	278,742.55
1997	10.10	28,848,919	5,882,582	231,962.03	59,416.65	291,378.68
1998	10.91	27,430,758	6,162,933	232,033.35	67,239.45	299,272.80
1999	10.91	29,060,127	6,379,115	247,451.41	69,598.17	317,049.58
2000	10.91	29,529,102	7,089,964	244,812.72	77,353.54	322,166.26
2001	10.91	30,439,289	7,328,324	252,142.38	79,954.11	332,096.49
2002	10.91	23,034,553	7,537,944	251,308.73	82,241.31	333,550.04

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OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
and
OMB CIRCULAR A-133

Independent Auditor's Report on Compliance and Internal Control Over Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

A report on compliance with laws and regulations and on internal controls over financial reporting as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses in internal control or compliance matters that would be material to the presented financial statements.

Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133

A report on compliance with requirement of laws, regulations, contracts, and grants applicable to each major program and internal control as required by U.S. Office of Management and Budget (OMB) Circular A-133. In conducting an audit in accordance with standards, this report discloses any instances of noncompliance with requirements of each major program as well as any reportable conditions and/or material weakness in internal control over those major programs.

George F. Delaune

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

Board of Commissioners
Fire Protection District No. 4 of the
Parish of Pointe Coupee, Louisiana

I have audited the general purpose financial statements of the FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA (the "District"), a component unit of the Pointe Coupee Parish Police Jury, as of and for the year ended December 31, 2002, and have issued my report thereon dated June 10, 2003. I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 the District's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My 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 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the use of management, the Police Jury of the Parish of Pointe Coupee, New Roads, Louisiana (oversight entity), and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

George F. Delaune, CPA

June 10, 2003

George F. Delaune

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENT APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Commissioners
Fire Protection District No. 4 of the
Parish of Pointe Coupee, Louisiana

Compliance

I have audited the compliance of **FIRE PROTECTION DISTRICT NO. 4 OF THE PARISH OF POINTE COUPEE, LOUISIANA** (the "District") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Board of Commissioners. My responsibility is to express an opinion on the District's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Police Jury's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Police Jury's compliance with those requirements.

In my opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, federal awarding agencies and pass-through entities, and the Legislative Auditor for the State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties. However this report is a matter of public record, and its distribution is not limited.

George F. Delaune, CPA

June 10, 2003

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2002**

Federal Grantor/ Pass-Through Grantor/ Program Name	CFDA Number	Agency or Pass-through Number	Federal Disbursements/ Expenditures
<i>U.S. Fire Administration</i>			
Federal Emergency Management Agency Assistance to Firefighters Grant	* 83.554	N/A	\$ 308,139
Total			\$ 308,139

* Major Program

Expenditures are reported in the Capital Projects Fund on pages 4 and 5.

**FIRE PROTECTION DISTRICT NO. 4 OF THE
PARISH OF POINTE COUPEE, LOUISIANA
SCHEDULE OF FINDINGS
YEAR ENDED DECEMBER 31, 2002**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana.
2. No reportable conditions were disclosed during the audit of the general purpose financial statements.
3. No instances of noncompliance were disclosed during the audit of the general purpose financial statements.
4. There are no reportable conditions disclosed during the audit of the major award programs.
5. The auditor's report on compliance for the major federal award program for the Fire Protection District No. 4 of the Parish of Pointe Coupee, Louisiana expresses an unqualified opinion.
6. The District had only one federal program and it was classified as a major program. CFDA No. 83.554 - Assistance to Firefighters Grant.
7. The threshold for distinguishing the Type A program was \$300,000.
8. The Fire Protection District No. 4 of the Parish of Pointe Coupee qualifies as a low-risk auditee.

B. FINDINGS — FINANCIAL STATEMENTS AUDIT

NONE

C. FINDINGS AND QUESTIONED COSTS — MAJOR FEDERAL AWARD PROGRAM AUDIT

NONE