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ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II

FINANCIAL REPORT

DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available for public inspection in the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-9-00

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INDEPENDENT ACCOUNTANT'S REPORT

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The Board of Commissioners
St. Landry Parish Fire Protection District No. II
Port Barre, Louisiana

We have compiled the accompanying general purpose financial statements of the St. Landry Parish Fire Protection District No. II, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1999 and supplementary schedules as listed in the table of contents. The statements and supplementary schedules, which are presented only for supplementary analysis purposes, were compiled 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 and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and the supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Broussard, Poche, Lewis & Breaux LLP

Opelousas, Louisiana
June 16, 2000

Larry G. Broussard, CPA
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Ernest C. Gilber, CPA
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George J. Trappay III, CPA
Daniel E. Gilber, CPA
Gregory B. Milton, CPA
S. Scott Soileau, CPA

Karl C. Guidry, CPA

Retired:

Sidney E. Broussard, CPA 1989
Leon K. Poche, CPA 1981
James H. Breaux, CPA 1985
Lynn R. Walton, CPA 1984
George A. Lewis, CPA 1992
Geraldine E. Wimblerley, CPA 1995
Rodney E. Savoy, CPA 1996

Members of American Institute of
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Society of Louisiana Certified
Public Accountants

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II
ST. LANDRY PARISH POLICE JURY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999
See Accountant's Compilation Report

ASSETS	Governmental	Account	Total (Memorandum Only)
	<u>Fund Type</u>	<u>Group</u>	
	General	General Fixed	
	<u>Fund</u>	<u>Assets</u>	
Cash and cash equivalents	\$ 3,752	\$ -	\$ 3,752
Certificates of deposit	193,634	-	193,634
Property tax receivable	312,432	-	312,432
Due from other governmental agencies	32,397	-	32,397
Land	-	11,659	11,659
Buildings	-	220,069	220,069
Machinery and equipment	-	395,731	395,731
Total assets	<u>\$ 542,215</u>	<u>\$ 627,459</u>	<u>\$1,169,674</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 3,820	\$ -	\$ 3,820
Accrued liabilities	1,308	-	1,308
Pension fund deduction	9,318	-	9,318
	<u>\$ 14,446</u>	<u>\$ -</u>	<u>\$ 14,446</u>
Fund equity:			
Investment in general fixed assets	\$ -	\$ 627,459	\$ 627,459
Fund balance:			
Unreserved and undesignated	527,769	-	527,769
Total fund equity	<u>\$ 527,769</u>	<u>\$ 627,459</u>	<u>\$1,155,228</u>
Total liabilities and fund equity	<u>\$ 542,215</u>	<u>\$ 627,459</u>	<u>\$1,169,674</u>

See Notes to Financial Statements.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II
ST. LANDRY PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGE IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
GENERAL FUND

Year Ended December 31, 1999
See Accountant's Compilation Report

Revenues:		
Taxes:		
Ad valorem		\$312,432
Intergovernmental:		
State revenue sharing		32,397
Fire insurance rebate		10,509
Charges for services		1,767
Interest earnings		15,336
Other		<u>24</u>
Total revenues		\$372,465
Expenditures:		
Current:		
Public safety	\$306,349	
Capital outlays	<u>22,964</u>	
Total expenditures		<u>329,313</u>
Excess of revenues over expenditures		\$ 43,152
Fund balance, beginning		<u>484,617</u>
Fund balance, ending		<u>\$527,769</u>

See Notes to Financial Statements.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II
ST. LANDRY PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET (NON-GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
GENERAL FUND

Year Ended December 31, 1999
See Accountant's Compilation Report

	<u>Actual</u>	<u>Adjustment to Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Taxes	\$312,432	\$(44,700)	\$267,732	\$304,313	\$(36,581)
Intergovernmental	42,906	(45)	42,861	40,900	1,961
Charges for					
services	1,767	-	1,767	3,400	(1,633)
Interest earnings	15,336	-	15,336	6,800	8,536
Other	<u>24</u>	<u>-</u>	<u>24</u>	<u>-</u>	<u>24</u>
Total revenues	<u>\$372,465</u>	<u>\$(44,745)</u>	<u>\$327,720</u>	<u>\$355,413</u>	<u>\$(27,693)</u>
Expenditures:					
Current:					
Public safety	\$306,349	\$ 1,833	\$308,182	\$316,310	\$ 8,128
Capital outlays	<u>22,964</u>	<u>(1,378)</u>	<u>21,586</u>	<u>49,425</u>	<u>27,839</u>
Total					
expenditures	<u>\$329,313</u>	<u>\$ 455</u>	<u>\$329,768</u>	<u>\$365,735</u>	<u>\$ 35,967</u>
Excess of revenues					
over expenditures	\$ 43,152	\$(45,200)	\$ (2,048)	\$(10,322)	\$ 8,274
Fund balance,					
beginning	<u>484,617</u>	<u>-</u>	<u>484,617</u>	<u>484,617</u>	<u>-</u>
Fund balance,					
ending	<u>\$527,769</u>	<u>\$(45,200)</u>	<u>\$482,569</u>	<u>\$474,295</u>	<u>\$ 8,274</u>

See Notes to Financial Statements.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II
ST. LANDRY PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The financial statements of the St. Landry Parish Fire Protection District No. II have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the generally accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting entity:

The St. Landry Parish Fire Protection District No. II is a component unit of the St. Landry Parish Police Jury. The District was established in 1955 to provide fire protection and rescue service for the residents of the District.

Fund accounting:

The District uses one fund and one account group 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District.

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes and the related state revenue sharing are recognized as revenue in the year in which the taxes are assessed and billed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The other major revenue considered susceptible to accrual is interest on investments. Expenditures are recorded when the related fund liability is incurred.

Budgets:

The budget is prepared and adopted on a cash basis. Included in the accompanying financial statements is an adjustment column converting revenues and expenditures as determined by the modified accrual basis of accounting to the budgetary (cash) basis.

The general fund budget is formally adopted by the District prior to the beginning of the fiscal year. After its adoption, adjustments to the budget for unobligated funds must be approved by resolution in open meeting. The budget as shown in this report is as amended by the Board. All appropriations lapse at the end of the fiscal year. Expenditures may not legally exceed budgeted appropriations at the individual fund level by more than five percent. Revenues may not legally fail to meet budgeted revenues at the individual fund level by more than five percent.

Cash and cash equivalents:

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within 90 days acquired by the District. Investments are stated at cost.

The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Under state law, these deposits in financial institutions must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. At December 31, 1999, deposits in financial institutions were not fully secured by federal deposit insurance and the market value of securities pledged in the District's name. The District had \$9,625 of deposits with one financial institution that were in excess of FDIC coverage.

Fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost and donated fixed assets are valued at fair market value as of the date of donation. Assets in the general fixed assets account group are not depreciated. Due to the nature of its operations, the District has no public domain (infrastructure) fixed assets.

Compensated absences:

Employees of the District who have been employed for one year earn 18 days of vacation pay. After ten years of service, they earn one additional day of vacation pay for each year worked up to the maximum of 30 days. All employees are entitled to 12 days sick pay after being employed for three months. No sick pay is paid upon resignation or retirement.

No accruals have been made for accumulated unpaid vacation and sick leave due to their immateriality in relation to total payroll costs of the District.

Memorandum only - total columns:

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Levied Taxes

The following is a summary of levied ad valorem taxes:

General corporate purpose:	
Operations and maintenance	<u>17.64</u>

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 3. General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance - January 1, <u>1999</u>	<u>Additions</u>	<u>Reductions</u>	Balance - December 31, <u>1999</u>
Land	\$ 11,659	\$ -	\$ -	\$ 11,659
Building	220,069	-	-	220,069
Machinery and equipment	<u>372,766</u>	<u>22,965</u>	<u>-</u>	<u>395,731</u>
	<u>\$604,494</u>	<u>\$ 22,965</u>	<u>\$ -</u>	<u>\$627,459</u>

Note 4. Pension Plan

All employees of the St. Landry Parish Fire Protection District No. II are members of the federal social security system. Two firefighters are also members of the Firefighters' Retirement Plan.

Plan description:

The Firefighters' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS).

Membership is mandatory as a condition of employment beginning on date employed if the employee is on a permanent basis as a firefighter, not participating in another publicly funded retirement system and under age fifty (50) at date of employment. Employees who retire at or after age 50 with at least 20 years of credited service, or at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Firefighter's Retirement System issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighter's Retirement System, P. O. Box 94095 Capitol Station, Baton Rouge, LA 70804-9095.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Funding policy:

Plan members are required to contribute 8.0% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 9.0% of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The District's contributions to the System for the years ended December 31, 1999, 1998, and 1997 were \$3,595, \$3,524, and \$3,431, respectively, equal to the required contribution for each year.

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II
ST. LANDRY PARISH POLICE JURYSCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
Year Ended December 31, 1999
See Accountant's Compilation Report

James Kennison	\$ 650
George Hardy, Jr.	650
Mike Savant	600
Don LeBlanc, Chairman	1,850
John Sylvester	<u>650</u>
Total	<u>\$ 4,400</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The board members receive \$50 per diem for attendance at regular meetings of the Board. In addition to the per diem, the chairman received \$100 per month as an expense allowance.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II
ST. LANDRY PARISH POLICE JURY

SCHEDULE OF EXPENDITURES - BUDGET (NON-GAAP BASIS) AND ACTUAL -
GENERAL FUND

Year Ended December 31, 1999

See Accountant's Compilation Report

	<u>Actual</u>	<u>Adjustment to Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
Current:					
Public safety - fire protection:					
Pension deduction	\$ 9,318	\$ (327)	\$ 8,991	\$ 9,200	\$ 209
Uncollected taxes	8,145	-	8,145	9,200	1,055
Personnel costs	198,143	1	198,144	192,500	(5,644)
Pension plan contribution	3,595	300	3,895	3,600	(295)
Expense allowance	1,200	-	1,200	1,200	-
Per diem	3,200	-	3,200	3,000	(200)
Telephone and utilities	8,201	(173)	8,028	9,300	1,272
Insurance	36,912	1,201	38,113	38,300	187
Gasoline and oil	2,417	(36)	2,381	3,100	719
Uniforms and coats	1,184	-	1,184	1,300	116
Repairs and maintenance	4,339	614	4,953	10,150	5,197
Professional fees	7,910	-	7,910	7,960	50
Office supplies	1,766	11	1,777	2,000	223
Firefighting supplies	4,258	(3)	4,255	6,300	2,045
Election expense	12,696	-	12,696	14,000	1,304
Other	<u>3,065</u>	<u>245</u>	<u>3,310</u>	<u>5,200</u>	<u>1,890</u>
	\$306,349	\$ 1,833	\$308,182	\$316,310	\$ 8,128
Capital outlays	<u>22,964</u>	<u>(1,378)</u>	<u>21,586</u>	<u>49,425</u>	<u>27,839</u>
Total expenditures	<u>\$329,313</u>	<u>\$ 455</u>	<u>\$329,768</u>	<u>\$365,735</u>	<u>\$ 35,967</u>



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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The Board of Commissioners
St. Landry Parish Fire Protection District No. II
Port Barre, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of St. Landry Parish Fire Protection District No. II and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Landry Parish Fire Protection District No. II's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures 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 material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were not any expenditures made during the year for materials and supplies exceeding \$15,000 nor expenditures made for public works exceeding \$100,000.

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.

The Board of Commissioners
St. Landry Parish Fire Protection District No. II

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 [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget and the amendment made to the budget for the year ended December 31, 1999.

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

We were unable to trace the adoption of the original budget to any of the minutes of the meeting of the board in either 1998 or 1999. We traced the adoption of the amendments to the minutes of a meeting on December 15, 1999 which indicated that the amendments had been adopted by the commissioners of St. Landry Parish Fire Protection District No. II.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year failed to meet budgeted amounts by more than 5%. Revenues for the year were 7.7% less than the amounts budgeted for the year. Actual expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select six 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.

The Board of Commissioners
St. Landry Parish Fire Protection District No. II

- (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.

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).

St. Landry Parish Fire Protection District No. II is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

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 scanned copies of bank deposit slips for the period under examination and did not note any deposits which 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 did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

12. Review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

The report from the prior year did not include any suggestions, recommendations and/or comments.

The Board of Commissioners
St. Landry Parish Fire Protection District No. II

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. Landry Parish Fire Protection District No. II 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. However, this report is a matter of public record and its distribution is not limited.

Broussard, Poche, Lewis & Breaux LLP

Opelousas, Louisiana
June 16, 2000

LOUISIANA ATTESTATION QUESTIONNAIRE

BROUSSARD ROCHE, LEWIS & BREARD, LLP
994 E PRUDHOMME STREET
OPELOUSAS, LA 70570

In connection with your compilation of our financial statements as of (date) 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 44:38.

Yes No

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

Yes No

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

Yes No

Meetings

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

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.50-1410.55.

Yes No


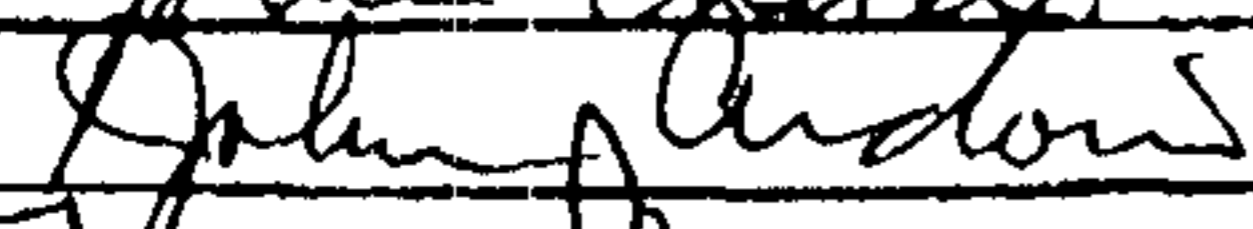

Advances and Bonuses

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 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.

	Secretary	_____	Date
	Treasurer	_____	Date
	President	6-21-00	Date

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. II
ST. LANDRY PARISH POLICE JURY

MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED December 31, 1999

Section I. Internal Control and Compliance Material to the Financial Statement

Budgeting

The District's 1999 proposed budget was not adopted by the Board as evidenced by the minutes of the Board meetings. It is recommended that the Board take all action necessary to adopt future budgets and to make sure that such action is noted in the minutes of the Board meetings. The District's management has agreed to follow this recommendation in the future.

In 1999, actual revenues for the year failed to meet budgeted amounts by more than 5%. It is recommended that management monitor actual amounts more closely in the future and present amendments to the Board for their approval as necessary to meet the 5% rule. The District's management and the Board will follow this recommendation in the future.

Section II. Internal Control and Compliance Material to Federal Awards

The compilation/attestation report contained no findings concerning federal awards.

Section III. Management Letter

The compilation/attestation report contained no separate management letter.

Responsible Party: Donald LeBlanc, Chairman