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FIRE PROTECTION DISTRICT NO. 4
OF ALLEN PARISH
GENERAL PURPOSE FINANCIAL STATEMENTS

Year ended December 31, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the press and other appropriate public entities. 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: 02-20-00

Royce T. Scimemi, CPA, Inc.
Orleans, LA

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Royce T. Scimemi, CPA
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June 22, 2008

Board of Commissioners
Fire Protection District No. 4 of
Allen Parish
Kinder, Louisiana

I have compiled the accompanying general purpose financial statements of the Fire Protection District No. 4 of Allen Parish, a component unit of the Allen Parish Police Jury, as of December 31, 1998, and for the year then ended, 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 management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with Louisiana Governmental Audit Code and provisions of state law, I have issued a report dated June 22, 1998, on the results of agreed-upon procedures.

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1989

	GOVERNMENTAL FUND TYPES	
	General Fund	Debt Service Fund
ASSETS		
Cash	\$ 133,360	\$ 64,276
Investments	55,923	-
Receivables		
Advances on taxes, net	96,900	133,579
Fixed assets	-	-
Amount available in debt service fund	-	-
Amount to be provided for retirement of long-term debt	-	-
TOTAL ASSETS	\$ 286,323	\$ 248,255
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 1,348	\$ -
General obligation bonds payable	-	-
TOTAL LIABILITIES	1,348	-
FUND EQUITY		
Investment in general fixed assets	-	-
Fund balances		
Reserved for debt service	-	248,255
Unreserved and undesignated	284,975	-
TOTAL FUND EQUITY	284,975	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 286,323	\$ 248,255

See accompanying notes and accountant's report.

ACCOUNT GROUPS		TOTALS
General Fixed Assets	General Long-Term Debt	(Miscellaneous Debt)
\$ -	\$ -	\$ 327,684
		59,933
		250,919
1,438,309	-	1,438,309
	248,255	248,255
	826,245	826,245
\$ 1,438,309	\$ 1,875,000	\$ 3,041,762
\$ -	\$ -	\$ 1,344
	1,875,000	1,875,000
	1,875,000	1,875,348
1,438,309	-	1,438,309
		248,255
		284,873
1,438,309	-	1,951,437
\$ 1,438,309	\$ 1,875,000	\$ 3,041,762

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - ALL GOVERNMENTAL FUND TYPES**

Year Ended December 31, 1989

	General Fund	Debt Service Fund	TOTALS (Thousands Doll)
REVENUES			
Ad valorem taxes, net	\$ 180,468	\$ 154,360	\$ 334,828
Interest	4,755	1,907	7,262
Intergovernmental	11,299	-	11,299
Miscellaneous	21,411	-	21,411
TOTAL REVENUES	<u>217,933</u>	<u>156,267</u>	<u>374,200</u>
EXPENDITURES			
Current			
Contract labor	6,898	-	6,898
Dues	127	-	127
Fuel	2,757	-	2,757
Insurance	22,171	-	22,171
Material & supplies	2,291	-	2,291
Postage	91	-	91
Professional fees	1,069	-	1,069
Rent	39	-	39
Repairs & maintenance	5,954	-	5,954
Secretary fees	825	-	825
Training	165	-	165
Utilities	4,866	-	4,866
Capital outlay	12,999	-	12,999
Debt service			
Paying agent fees	-	942	942
Principal	-	45,089	45,089
Interest	-	78,263	78,263
TOTAL EXPENDITURES	<u>62,296</u>	<u>115,295</u>	<u>177,591</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>155,637</u>	<u>40,972</u>	<u>196,609</u>
FUND BALANCE - BEGINNING	208,244	208,282	416,526
FUND BALANCE - ENDING	<u>\$ 364,281</u>	<u>\$ 249,254</u>	<u>\$ 613,535</u>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET TO ACTUAL - GENERAL FUND

Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad Valorem tax	\$ 40,000	\$ 39,460	\$ 540
Interest	-	4,750	4,750
Intra-governmental	-	11,260	11,260
Miscellaneous	-	30,401	30,401
TOTAL REVENUES	<u>40,000</u>	<u>85,871</u>	<u>46,951</u>
EXPENDITURES			
Current			
Bank charges	50	-	50
Contract labor	5,000	6,000	(1,000)
Dues	-	127	(127)
Fuel	3,000	3,757	(757)
Insurance	22,000	22,171	(171)
Litigation	300	-	300
Materials & supplies	7,000	5,291	1,709
Office supplies	300	-	300
Postage	300	91	209
Professional fees	1,200	1,000	200
Rental	-	90	(90)
Repairs and maintenance	10,000	5,954	4,046
Secretary fees	1,000	820	179
Training	1,000	185	815
Utilities	7,500	4,866	2,634
Capital outlay	-----	12,999	(12,999)
TOTAL EXPENDITURES	<u>58,500</u>	<u>66,286</u>	<u>12,214</u>
EXCESS OF REVENUES OVER EXPENDITURES	14,450	19,585	4,135
FUND BALANCE - BEGINNING	293,244	293,244	-
FUND BALANCE - ENDING	<u>\$ 307,694</u>	<u>\$ 312,829</u>	<u>\$ 4,135</u>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1989

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 4 of Allen Parish was created under the provisions of Louisiana Revised Statute 48:1490-1504, for the purpose of providing fire protection for the people of Ward 4 of Allen Parish. The district is governed by a board of commissioners composed of two members appointed by the Allen Parish Police Jury.

The accompanying general purpose financial statements of the Fire Protection District No. 4 of Allen Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

1. Reporting Entity

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

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

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

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALTON PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Alton Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

2. Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The following funds and groups of accounts are used by the District:

Governmental Fund Types:

General Fund -

The General Fund is the general operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Debt Service Fund -

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt.

Account Groups:

General Fixed Assets -

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for general purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. All donated fixed assets are valued at fair market value at the time of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt -

The General Long-Term Debt Account Group is used to account for general long-term debt.

3. 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) to net current assets.

(Continued)

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 due, 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. The government considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes and interest.

4. Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. 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.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) 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. At December 31, 1998 the District had \$282,579 in deposits (national bank balances). Deposits of \$140,804 were insured from risk by Federal deposit insurance; and \$141,775 were insured by pledged securities.

5. Budget

A general fund budget is adopted on a basis consistent with generally accepted accounting principles. A 12-month appropriation lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level. The final budget for 1999 includes the original budget. No amendments were made during the year.

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARK

NOTES TO FINANCIAL STATEMENTS

December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Total Columns on Statements

Total columns on the financial statements are captioned "nonconsolidated only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a presentation. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - AD VALOREM TAXES

For the year ended December 31, 1999, taxes of 18.74 mills were levied on property with taxable assessed valuations totaling \$14,243,930 and were dedicated as follows:

Maintenance	1.24 mills
Bond sinking	11.50 mills

Total taxes levied were \$266,832

Property tax millage rates are adopted in December for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment roll is filed on or before November 15th of the current year, and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE C - GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Beginning Balance	Net Additions	Ending Balance
Land	\$ 14,880	\$ -	\$ 14,880
Vehicles	332,234	-	332,234
Equipment	368,579	12,999	381,578
Buildings	412,626	-	412,626
TOTAL	\$ 1,228,319	\$ 12,999	\$ 1,241,318

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1999

NOTE D - (GENERAL LONG-TERM DEBT)

1. Debt Outstanding:

Bonds payable at December 31, 1999 is comprised of the following rows:

\$ 1,200,000 general obligation bonds dated February 1, 1993, due in annual installments of \$48,000 to \$115,000 through February 1, 2013, interest at 5.9% to 9.8% (this bond secured by levy and collection of ad valorem taxes)	\$ 1,075,000
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The following is a summary of the long-term debt transactions during the year:

Long-term debt payable at December 31, 1998	\$ 1,050,000
Addition	-
Deduction	45,000
Long-term debt payable at December 31, 1999	\$ 1,075,000

2. Debt Service Requirements to Maturity

The annual requirements to amortize all debts outstanding as of December 31, 1999, including interest payments of \$458,739 follows:

Year Ending December 31,	Total
2000	\$ 117,280
2001	118,188
2002	118,849
2003	117,521
2004	118,607
Thereafter	1,058,289
	\$ 1,630,739

NOTE E - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the District. Settled claims have not exceeded the commercial coverage in any of the past three fiscal years.

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1999

NOTE F - INVESTMENTS

In previous years, the District's investments were reported at cost or amortized cost, which approximated market. GASB Statement 31 generally mandates that investments be reported in the financial statements at their fair value. For this purpose, the "fair value" of investment is defined as follows:

Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than a forced or liquidation sale. If a quoted market price is available for an investment, the fair value to be used in applying this Statement is the total of the number of trading units of the instrument times the market price per unit.

The District's investments as of December 31, 1999 consist of Certificates of Deposit whose face value approximates fair value.

Reported investment earnings for the year ended December 31, 1999 are as follows.

Interest	\$ 1,806
Unamortized Gains/Loss	<u> 0</u>
	\$ 1,806



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 22, 2000

Board of Commissioners
Fire Protection District No. 4
of Allen Parish
Kinder, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and summarized below, which were agreed to by the management of the Fire Protection District No. 4 of Allen Parish, and the Legislative Auditors, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 4 of Allen Parish's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Auditors' Report* (Government). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The usefulness of these procedures is solely the responsibility of the specified users of the report. Consequently, I 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 each purchase was made in accordance with LSA-RS 38:2211-2219 (the public bid law).

I reviewed all disbursements made during the year. There were no expenditures over \$15,000.

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 42:1101-1104 (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 me with the required list including the noted information.

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

The District has no employees.

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

The District has no employees.

Budgeting

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

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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

I traced the adoption of the original budget to the minutes of a meeting held on December 3, 1998, which indicated that the budget had been adopted by the commissioners unanimously. No amendments were made to the budget.

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

General fund expenditures exceeded budgeted expenditures 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;

I 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

The payments were properly coded to the correct fund and general ledger account.

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

The payments received proper approvals.

Advantage

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 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. I found no evidence of noncompliance.

Debt

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

I requested copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Donations

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 indicated no payments for any bonuses, advances or gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Fire Protection District No. 4 of Allen Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:515, this report is distributed by the Legislative Auditor as a public document.

Royce T. Scimemi, CPA, Inc.

Royce T. Scimemi, CPA, Inc.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

June 30, 2000 (Date Transmitted)

Forrest T. Sircani, CPA, Inc.

P. O. Box 3102

Shreveport, LA 71203

(Auditor)

In connection with your compilation of our financial statements as of 12/31/99 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 regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 6/20/99.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 36:2113, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or provision, from anyone that would constitute a violation of LSA-RS 42:1303-1324.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1988, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 29:1001-14) as the budget requirements of LSA-RS 29:24.

Yes [] 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 [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 52:403, and/or 29:92, 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 42:32.

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 23 of the 1904 Louisiana Constitution, and LSA-RS 38:1418.60-1418.65.

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 40:135, 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 contributions to the foregoing interpretations. 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.

J.P. Augustine Secretary 05/20/00 Date
J.P. Augustine Treasurer 05/20/00 Date
Bruce E. Powell President 6-20-00 Date

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

SUMMARY OF FINDINGS

December 31, 1998

Current Year:

Budgeting

Actual expenditures exceeded budgeted expenditures by more than 5%.

Prior year:

All prior year findings have been corrected satisfactorily.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

CORRECTIVE ACTION PLAN

December 31, 1998

Budgeting

Actual expenditures exceeded budgeted expenditures by more than 5%.

The district's board inadvertently omitted the capital outlay account from the budget. This resulted in a minor (5%) shortfall. From this point forward, the board will estimate and monitor capital outlays and include them in the budget to ensure future compliance.


Board President