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ST. LAMAR PARISH FIRE PROTECTION DISTRICT NO. 15
FINANCIAL REPORT
DECEMBER 31, 1960

RECEIVED
POLICE DEPARTMENT
JAN 10 1961

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or assigned, 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: JUL 22 1968

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INDEPENDENT ACCOUNTANT'S REPORT

The Board of Commissioners
 St. Landry Parish Fire Protection District No. 12
 Port Barre, Louisiana

We have compiled the accompanying general purpose financial statements of the St. Landry Parish Fire Protection District No. 12, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 1997 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.

Brown, Bess, Lewis & Breaux, L.L.P.

Opheim, Louisiana
May 12, 1998

ST. LOUIS FIRE PROTECTION DISTRICT NO. 11
ST. LOUIS FIRE POLICE JURY

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1990
See Accountant's Compilation Report.

ASSETS	GOVERNMENTAL	Non- General	Total (Memorandum only)
	Fund Type	Fund	
	General	Fixed	
	Fund	Assets	
Cash and cash equivalents	\$ 151,293	\$ -	\$ 151,293
Property tax receivable, net of allowance for uncollectibles of \$13,600	292,693	-	292,693
Due from other governmental agencies	32,387	-	32,387
Land	-	11,639	11,639
Buildings	-	250,069	250,069
Machinery and equipment	-	268,856	268,856
total assets	\$ 476,373	\$ 529,564	\$1,005,937
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 1,602	\$ -	\$ 1,602
Fund equity:			
Investment in general fixed assets	\$ -	\$ 529,564	\$ 529,564
Fund balance:			
Unreserved and undesignated	474,771	-	474,771
total fund equity	\$ 474,771	\$ 529,564	\$1,004,335
total liabilities and fund equity	\$ 476,373	\$ 529,564	\$1,005,937

See Notes to Financial Statements.

ST. LOUISY PARISH FIRE PROTECTION DISTRICT NO. 11
ST. LOUISY PARISH POLICE JURY

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

Year Ended December 31, 1997

See Accountant's Compilation Report

Revenues:		
Taxes:		
Ad valorem		\$187,344
Intergovernmental:		
State revenue sharing		10,850
Fire insurance rebate		9,581
Charges for services		5,350
Interest earnings		6,560
Other		<u>510</u>
Total revenues		\$216,155
Expenditures:		
Current:		
Public safety	\$204,687	
Capital outlay	<u>2,521</u>	
Total expenditures		<u>207,208</u>
Excess of revenues over expenditures		\$ 8,947
Fund balance, beginning		<u>378,361</u>
Fund balance, ending		<u>\$387,308</u>

See Notes to Financial Statements.

ST. LARRY PARISH FIRE PROTECTION DISTRICT NO. 11
ST. LARRY PARISH POLICE JURY

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

Year ended December 31, 1997
See Accountant's Compilation Report

	<u>Actual</u>	<u>Adjustments to Budgetary Basis</u>	<u>Actual on Budgetary Basis</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:					
Taxes	\$ 397,766	\$ (62,327)	\$ 335,439	\$ 363,811	\$ (28,372)
Intergovernmental	61,618	(11,315)	50,303	61,719	(11,416)
Charges for services	5,356	-	5,356	700	4,656
Interest earnings	6,860	1,274	8,134	4,000	4,134
Other	618	-	618	-	618
Total revenues	<u>\$ 478,138</u>	<u>\$ (72,362)</u>	<u>\$ 405,776</u>	<u>\$ 430,240</u>	<u>\$ (24,464)</u>
Expenditures:					
Current:					
Public safety	\$ 266,607	\$ 2,006	\$ 268,613	\$ 269,610	\$ (997)
Capital outlay	2,321	-	2,321	2,000	321
Total expenditures	<u>\$ 268,928</u>	<u>\$ 2,006</u>	<u>\$ 270,934</u>	<u>\$ 271,610</u>	<u>\$ (876)</u>
Excess of revenues over expenditures	\$ 209,210	\$ (74,368)	\$ 134,842	\$ 158,630	\$ (23,788)
Fund balance, beginning	128,321	(128,888)	128,433	128,433	-
Fund balance, ending	<u>\$ 237,531</u>	<u>\$ (253,256)</u>	<u>\$ 128,433</u>	<u>\$ 256,863</u>	<u>\$ (128,430)</u>

See Notes to Financial Statements.

ST. LARRY PARISH FIRE PROTECTION DISTRICT NO. 11
ST. LARRY 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. Larry Parish Fire Protection District No. 11 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government entities. 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. Larry Parish Fire Protection District No. 11 is a component unit of the St. Larry Parish Police Jury. The District was established in 1950 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 Auditor'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 in 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 originally adopted 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.

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.

At December 31, 1997, deposits in financial institutions were fully insured by FDIC Insurance.

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 on 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.

NOTES TO FINANCIAL STATEMENTS
See Accountants' Compilation Report

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 purposes:	
Operations and maintenance	<u>\$7.66</u>

Note 3. General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance - January 1, 1987	Additions	Retirements	Balance - December 31, 1987
Land	\$ 11,899	\$ -	\$ -	\$ 11,899
Building	119,868	1,000	-	120,868
Machinery and equipment	<u>188,453</u>	<u>2,221</u>	-	<u>190,674</u>
	<u>\$220,220</u>	<u>\$ 3,221</u>	<u>\$ -</u>	<u>\$223,441</u>

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 4. Pension Plan

All employees of the St. Landry Parish Fire Protection District No. 11 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) on date of employment. Employees also retire at or after age 50 with at least 20 years of credited service, or at or after age 55 with at least 10 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 84885 Capital Station, Baton Rouge, LA 70884-0885.

Funding policy:

Plan members are required to contribute 8.00 of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 9.00 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, 1997, 1996, and 1995 were \$3,431, \$3,389, and \$1,918, respectively, equal to the required contribution for each year.

SUPPLEMENTARY INFORMATION

ST. LAMERY PARISH FIRE PROTECTION DISTRICT NO. 12
ST. LAMERY PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS

Year Ended December 31, 1992

See Accountant's Compilation Report.

James Kerolien	\$ 600
George Hardy	600
Mike Evans	600
Bon LeBlanc, Chairman	1,600
John Sylvester	<u>600</u>
Total	<u>\$ 3,000</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 \$100 per diem for attendance at regular meetings of the Board. In addition to the per diem, the chairman received \$100 per month for four months and \$100 per month for eight months as an expense allowance.

ST. LOUIS PARISH FIRE PROTECTION DISTRICT NO. 11
ST. LOUIS PARISH POLICE JURY

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

Year Ended December 31, 1993

See Accountant's Compliance Report

	Actual	Adjustment to Budgetary Basis	Actual on Budgetary Basis	Budget	Variance - Favorable (Unfavorable)
Current:					
Public safety - fire protection:					
Ferrous deduction	\$ -	\$ 2,481	\$ 2,481	\$ 8,000	\$ 5,519
Unallocated taxes	2,132	(2,132)	-	-	-
Personal auto	182,329	(0)	182,329	177,000	(5,329)
Penalty plan					
contribution	2,431	-	2,431	2,450	19
Expense allowance	1,000	-	1,000	1,200	200
Per diem	3,000	-	3,000	3,000	-
Telephone and					
cellular	2,132	(22)	2,080	2,200	116
Insurance	32,039	2,000	34,122	43,400	9,278
Gasoline and oil	3,000	(90)	2,910	2,900	(10)
Uniform and meals	999	-	999	800	(199)
Repairs and					
maintenance	2,248	0	2,248	4,100	1,852
Professional fees	2,400	-	2,400	2,400	-
Office supplies	1,200	-	1,200	1,200	0
Printing/lig. supplies	2,404	(439)	1,965	2,000	35
Other	6,298	(16)	6,282	5,000	(1,282)
	<u>\$294,400</u>	<u>\$ 2,098</u>	<u>\$296,498</u>	<u>\$298,800</u>	<u>\$ 2,302</u>
Capital outlays	<u>2,521</u>	<u>-</u>	<u>2,521</u>	<u>2,000</u>	<u>(521)</u>
Total expenditures	<u>\$297,121</u>	<u>\$ 2,098</u>	<u>\$299,189</u>	<u>\$300,800</u>	<u>\$ 1,611</u>



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**INDEPENDENT ACCOUNTANT'S REPORT
 ON APPLYING ACCESS-OPEN PROCEDURES**

Order of:

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Monroe, LA

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Shreveport, LA

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Bayou de l'Est, Louisiana, USA

Bayou de l'Ours, Louisiana, USA

Bayou de l'Orme, Louisiana, USA

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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. 11 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. 11's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Assertion 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 \$5,000 (\$7,000 if after August 15, 1997), or public works exceeding \$50,000 (\$100,000 if after August 15, 1997), and determine whether such purchases were made in accordance with LA-BS 18:1211-1251 (the public bid law).

There were not any expenditures made during the year for materials and supplies exceeding \$5,000 nor expenditures made for public works exceeding \$50,000.

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 LA-BS 43:1181-1184 (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 needed information.

The Board of Commissioners
St. Landry Parish Fire Protection District No. 11

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 these employees included in the listing obtained from management in agreed-upon procedure (5) 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. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget for the year ended December 31, 1987; there were not any amendments made to the budget for the current year.

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

We traced the adoption of the original budget to the minutes of a meeting held on December 18, 1986, which indicated that the budget had been adopted by the commissioners of St. Landry Parish Fire Protection District No. 11. As mentioned above, there were not any amendments made to the current year 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 amounts by more than 5%.

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

Accounting and Reporting

8. Randomly select 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. 11

- (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 approval.

Meetings

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

St. Landry Parish Fire Protection District No. 11 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 examined 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 indicate approval for payments noted. 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. 11

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 activities. 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. 11 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes 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.

Brunson, Reed, Lewis & Orleans, L.L.P.

Opelousas, Louisiana
May 12, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE

MAY 15, 1999 Date

BRIDGEMAN, POORE¹, LEVY & BRADSHAW, LLP

815 E. FRENCHMAN LAKE

3091000001, LA 70070

(Auditors)

In connection with your compilation of our financial statements as of DECEMBER 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 28:2103 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 MAY 15, 1999 (date).

Public Bid Law

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

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employee 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 42:1101-1104.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1116.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1301-14) or the budget requirements of LSA-RS 32:42.

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, 44:21, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:214, 33:483, and/or 33:60, 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 42:11 through 42:13.

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 VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1413.03.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:126, 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.

<u>Jeff A. White</u>	Secretary	5-19-98	Date
<u>Paul J. White</u>	Treasurer	5-19-98	Date
<u>Iron L. Blane</u>	President	5-19-98	Date