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**FIRE PROTECTION DISTRICT NO. 4  
(OF ALLEN PARISH)**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

Year Ended December 31, 1988

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

Release Date 3-21-89

**Royce T. Scimemi, CPA, Inc.**  
Orlando, LA

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**Royce T. Scimemi, CPA, Inc.**  
Ossola, LA

# ROYCE T. SCIMEMI, CPA, INC.



## CERTIFIED PUBLIC ACCOUNTANTS

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Royce T. Scimemi, CTS  
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Member  
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Certified Public Accountants

June 23, 1999

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

*Royce T. Scimemi, CPA, Inc.*

Royce T. Scimemi, CPA, Inc.

## FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARKS

## COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1998

	GOVERNMENTAL FUND TYPES	
	General Fund	Debt Service Fund
<b>ASSETS</b>		
Cash	\$ 118,140	\$ 75,680
Receivables		
Accounts Receivable	1,000	-
Ad valorem taxes, net	84,357	179,730
Due from other fund	6,479	-
Fixed assets	-	-
Amount available in debt service fund	-	-
Amount to be provided for retirement of long-term debt	-	-
<b>TOTAL ASSETS</b>	<b>\$ 209,976</b>	<b>\$ 255,410</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 1,532	\$ -
Due to other fund	-	6,479
General obligation bonds payable	-	-
<b>TOTAL LIABILITIES</b>	<b>1,532</b>	<b>6,479</b>
<b>FUND EQUITY</b>		
Investment in general fixed assets	-	-
Fund balances		
Reserved for debt service	-	208,292
Unreserved and unassigned	208,244	-
<b>TOTAL FUND EQUITY</b>	<b>208,244</b>	<b>208,292</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 210,256</b>	<b>\$ 214,771</b>

See accompanying notes and accountant's report.

**ACCOUNTS GROUPS**

General Fixed Assets	General Long-Term Debt	TOTALS (Manufactures Only)
\$ -	\$ -	\$ 181,005
-	-	1,600
-	-	124,288
-	-	6,478
1,425,310	-	1,425,310
-	208,292	208,292
-	<u>511,708</u>	<u>511,708</u>
<u>\$ 1,425,310</u>	<u>\$ 1,120,000</u>	<u>\$ 2,570,862</u>
\$ -	\$ -	\$ 1,257
-	-	6,478
-	1,120,000	1,120,000
-	<u>1,120,000</u>	<u>1,120,015</u>
1,425,310	-	1,425,310
-	-	208,292
-	-	<u>208,289</u>
<u>1,425,310</u>	<u>-</u>	<u>1,633,898</u>
<u>\$ 1,425,310</u>	<u>\$ 1,120,000</u>	<u>\$ 2,570,862</u>

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

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

Year Ended December 31, 1998

	General Fund	Debt Service Fund	TOTALS (Members Only)
<b>REVENUES</b>			
Ad valorem taxes, net	\$ 88,884	\$ 141,868	\$ 230,752
Interest	4,532	1,885	6,417
Intergovernmental	18,526	-	18,526
Miscellaneous	22,582	-	22,582
<b>TOTAL REVENUES</b>	<b>134,524</b>	<b>143,753</b>	<b>278,277</b>
<b>EXPENDITURES</b>			
Current			
Auto reimbursement	1,738	-	1,738
Fuel	2,587	-	2,587
Insurance	15,594	-	15,594
Material & supplies	5,379	-	5,379
Postage	189	-	189
Professional fees	1,080	-	1,080
Repairs & maintenance	6,214	-	6,214
Secretary fees	860	-	860
Training	312	-	312
Utilities	5,414	-	5,414
Capital outlay	28,187	-	28,187
Debt service			
Paying agent fees	-	1,239	1,239
Principal	-	49,800	49,800
Interest	-	78,812	78,812
<b>TOTAL EXPENDITURES</b>	<b>68,254</b>	<b>129,941</b>	<b>198,195</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>66,270</b>	<b>13,812</b>	<b>80,082</b>
FUND BALANCE - BEGINNING	141,988	104,730	246,718
PERIOD ADJUSTMENT	5,182	-	5,182
FUND BALANCE - BEGINNING AS ADJUSTED	131,183	104,730	235,913
<b>FUND BALANCE - ENDING</b>	<b>\$ 203,244</b>	<b>\$ 208,282</b>	<b>\$ 411,526</b>

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 AND ACTUAL - FISCAL YEAR 1998

Year Ended December 31, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Ad Valorem Tax	\$ 84,980	\$ 89,865	\$ 4,885
Interest	-	4,532	4,532
Intergovernmental	-	18,336	18,336
Miscellaneous	-----	22,552	22,552
<b>TOTAL REVENUES</b>	<b>84,980</b>	<b>127,285</b>	<b>42,805</b>
<b>EXPENDITURES</b>			
Current			
Auto reimbursement	6,080	3,738	2,342
Fuel	1,780	2,987	(1,207)
Insurance	21,080	15,584	5,496
Licenses	180	-	180
Miscellaneous & supplies	6,480	5,379	1,101
Postage	350	189	161
Professional fees	1,200	1,080	120
Rental	350	-	350
Repairs and maintenance	5,200	6,214	(1,014)
Secretary fees	-	980	(980)
Training	850	512	338
Utilities	5,500	5,434	66
Capital outlay	10,000	28,187	(18,187)
<b>TOTAL EXPENDITURES</b>	<b>58,250</b>	<b>68,234</b>	<b>(11,980)</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>26,730</b>	<b>59,051</b>	<b>32,321</b>
<b>FUND BALANCE - BEGINNING</b>	<b>151,182</b>	<b>151,182</b>	<b>-----</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 177,912</b>	<b>\$ 210,233</b>	<b>\$ 32,321</b>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 4 of Allen Parish was created under the provisions of Louisiana Revised Statutes 40:1493(1981), 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 five 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

As 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 financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if any of the organization is not included because of the nature or significance of the relationship.

Continued



FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTICE TO FINANCIAL STATEMENTS

December 31, 1998

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 Allen 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.

1. 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 control 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.

2. 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.

Continued

# FIRE PROTECTION DISTRICT NO. 4 OF ALLIEN 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 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. 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 \$195,260 in deposits (collected bank balances). Deposits of \$142,156 were secured from state by federal deposit insurance and \$53,104 were secured by pledged securities.

#### 5. Budget

A general fund budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations 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 1998 includes the original budget. No amendments were made during the year.

Continued

**FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 1998

**6. Total Columns on Statements**

Total columns on the financial statements are captioned "nonmembers 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 consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE B - AD VALOREM TAXES**

For the year ended December 31, 1998, taxes of 18.74 mills were levied on property with taxable assessed valuations totaling \$12,845,640 and were dedicated as follows:

Maintenance	7.24 mills
Bond sinking	11.50 mills

**NOTE D - AD VALOREM TAXES (CONTINUED)**

Total taxes levied were \$240,127

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 rolls are filed on or before November 15<sup>th</sup> of the current year, and become delinquent after December 31<sup>st</sup>. 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	715,412	10,983	726,395
Equipment	249,235	11,324	260,559
Buildings	412,676	-	412,676
<b>TOTAL</b>	<b>\$ 1,592,203</b>	<b>\$ 22,307</b>	<b>\$ 1,614,510</b>

Continued

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

NOTE D - GENERAL LONG-TERM DEBT

1. Debt Outstanding

Bonds payable at December 31, 1998 is comprised of the following items:

\$ 1,290,000 general obligation bonds dated February 1, 1993;  
due in annual installments of \$45,000 to \$115,000 through  
February 1, 2033; interest at 5.0% to 9.0% (this bond secured  
by levy and collection of ad valorem taxes) \$ 1,120,000

The following is a summary of the long-term debt transactions during the year:

Long-term debt payable at December 31, 1997	\$ 1,165,000
Additions	-
Deduction	<u>45,000</u>
Long-term debt payable at December 31, 1998	\$ 1,120,000

NOTE D - LONG-TERM DEBT (CONTINUED)

2. Debt Service Requirements to Maturity

The annual requirements to amortize all debts outstanding as of December 31, 1998, including interest payments of \$679,341 follows:

Year Ending December 31,	Total
1999	\$ 115,763
2000	117,280
2001	114,188
2002	116,049
2003	117,625
Thereafter	<u>1,168,836</u>
	<b>\$ 1,288,541</b>

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 preclude any significant uninsured losses to the District. Settled claims have not exceeded this 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, 1998

**NOTE F - PRIOR PERIOD ADJUSTMENT**

The beginning fund balance for the General Fund is increased by \$8,185 for the understatement of cash at December 31, 1997.

# ROYCE T. SCIMEMI, CPA, INC.



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### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 23, 1999

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 Auditor, 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, 1998 included in the accompanying Louisiana Accountant 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, I make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

#### *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 50:2211-2251 (the public bid law).

I reviewed all disbursements made during the year. All disbursements of over \$15,000 for materials and supplies were made in compliance with the public bid law. There were no expenditures over \$100,000 for public works.

#### *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 32:5101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

2000-01-01 10:00 AM

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 (1) were also included on the listing obtained from management in agreed-upon procedure (2) 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 July 25, 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 exceeded budgeted amount by more than 5%.

General fund expenditures exceeded budgeted expenditures by more than 5%.

#### *Accounting and Reporting*

8. Randomly select 4 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.

*Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-485 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, loans, bonds, or like indebtedness.

I inspected 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 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 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. However, this report is a matter of public record and its distribution is not limited.

*Roger T. Scimemi, CPA, Inc.*

Roger T. Scimemi, CPA, Inc.



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

\_\_\_\_\_, (Date Transmitted)

Rayce T. Williams, CPA, LLC

P.O. Box 210

Shreveport, LA 70505

(Auditors)

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 24:515 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 06/16/20 (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  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 42:1101-1124.

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, 1960, under circumstances that would constitute a violation of LSA-RS 42:1109.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 30:1301-14) or the budget requirements of LSA-RS 39:34.

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, 44:3, 44:31, and 44:35.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 23-483, 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 Board Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] 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 14:135, 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 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	6-24-99	Date
	Treasurer	6-24-99	Date
	President	6-24-99	Date

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH

CORRECTIVE ACTION PLAN

December 31, 1998

*Budgeting*

We were unaware of the requirement to amend the annual budget before actual expenditures exceed appropriations by more than 5%. We will review the annual budget on an interim basis to ensure future compliance.

*Paul C. Kelly President 6-24-99*

FIRE PROTECTION DISTRICT NO. 4 OF ALLEN PARISH  
SUMMARY OF PRIOR YEAR FINDINGS

December 31, 1998

*All prior year findings have been corrected satisfactorily.*