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WEST ROUGE FIRE PROTECTION
SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL

General Purpose Financial Statements
Years Ended
December 31, 1998 and December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 6-23-99

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INDEPENDENT AUDITOR'S REPORT

April 25, 1999

Board of Commissioners
West Baton Rouge Fire Protection Sub-District No. 4
Port Allen, Louisiana

I have audited the accompanying general purpose financial statements of the West Baton Rouge Fire Protection Sub-District No. 4 as of December 31, 1998, and December 31, 1997, and for the two years then ended. These general purpose financial statements are the responsibility of the West Baton Rouge Fire Protection Sub-District No. 4's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Fire Protection Sub-District No. 4 as of December 31, 1998, and December 31, 1997, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated April 25, 1999, on our consideration of West Baton Rouge Fire Protection Sub-District No. 4's internal control over financial reporting and our tests of its compliance with laws and regulations.

Respectfully submitted,



WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUPS</u>		<u>TOTALS</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
	<u>GENERAL</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>GENERAL</u> <u>LONG-TERM</u> <u>OBLIGATIONS</u>	
<u>ASSETS</u>				
Cash and Cash Equivalents	\$97,728	-0-	-0-	\$97,728
Sales Taxes Receivable	7,943	-0-	-0-	7,943
Deposit - LWCC	472	-0-	-0-	472
Fixed Assets	-0-	\$81,729	-0-	81,729
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL ASSETS</u>	106,143	81,729	-0-	187,872
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Accounts Payable	\$-0-	-0-	-0-	\$-0-
Employee Withholdings	588	-0-	-0-	588
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES</u>	588	-0-	-0-	588
	<hr/>	<hr/>	<hr/>	<hr/>
<u>FUND EQUITY:</u>				
Investment In General Fixed Assets	-0-	\$81,729	-0-	81,729
Fund Balance:				
Unreserved - Undesignated	105,555	-0-	-0-	105,555
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL FUND EQUITY</u>	105,555	81,729	-0-	187,284
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	106,143	81,729	-0-	187,872
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUPS</u>	<u>GENERAL</u> <u>LONG-TERM</u> <u>OBLIGATIONS</u>	<u>TOTALS</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
	<u>GENERAL</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>		
<u>ASSETS</u>				
Cash and Cash Equivalents	\$66,070	-0-	-0-	\$66,070
Sales Taxes Receivable	5,041	-0-	-0-	5,041
Deposit	472	-0-	-0-	472
Fixed Assets	-0-	\$71,945	-0-	71,945
<u>TOTAL ASSETS</u>	<u>71,583</u>	<u>71,945</u>	<u>-0-</u>	<u>143,528</u>
 <u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Accounts Payable	\$328	-0-	-0-	\$328
Employee Withholdings	588	-0-	-0-	588
<u>TOTAL LIABILITIES</u>	<u>916</u>	<u>-0-</u>	<u>-0-</u>	<u>916</u>
<u>FUND EQUITY:</u>				
Investment In General Fixed Assets	-0-	\$71,945	-0-	71,945
Fund Balance:				
Unreserved - Undesignated	70,667	-0-	-0-	70,667
<u>TOTAL FUND EQUITY</u>	<u>70,667</u>	<u>71,945</u>	<u>-0-</u>	<u>142,612</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>71,583</u>	<u>71,945</u>	<u>-0-</u>	<u>143,528</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPES
GENERAL FUND
YEARS ENDED DECEMBER 31, 1998, AND DECEMBER 31, 1997

	<u>1998</u>	<u>1997</u>
<u>REVENUES</u>		
Sales Taxes	\$82,279	\$74,976
2% Insurance Rebate	4,880	4,652
Interest	1,510	1,193
Other	500	6,302
	<hr/>	<hr/>
TOTAL REVENUES	89,169	87,123
	<hr/>	<hr/>
<u>EXPENDITURES</u>		
CURRENT		
PUBLIC SAFETY		
SALARIES	10,140	10,335
PAYROLL TAXES	776	790
OPERATING SERVICES:		
Administrative Fee - Clerical	3,900	2,700
First Aid Equipment/Supplies	1,699	1,580
Insurance	9,910	10,642
Miscellaneous	496	156
Pest Control	85	70
Professional	-0-	1,500
Publications	379	1,046
Radio Maintenance	793	3,813
Repairs and Maintenance	395	50
Telephone	779	706
Utilities	448	1,543
Uniforms	608	-0-
Vehicle Expense - Repairs	4,419	2,252
OPERATING SUPPLIES:		
Postage	69	32
Stationary and Supplies	503	413
Vehicle Expense - Fuel	432	686
CAPITAL OUTLAY:	18,432	33,339
DEBT SERVICE:		
Principal	-0-	12,947
Interest	18	1,165
	<hr/>	<hr/>
TOTAL EXPENDITURES	54,281	85,765
	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	34,888	1,358
FUND BALANCE, BEGINNING OF YEAR	70,667	69,309
	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	105,555	70,667
	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPES - GENERAL FUND
YEAR ENDED DECEMBER 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Sales Taxes	\$70,000	\$82,279	\$12,279
Insurance Rebate	4,500	4,880	380
Interest	600	1,510	910
Other	1,000	500	(500)
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	76,100	89,169	13,069
<u>EXPENDITURES</u>			
CURRENT - PUBLIC SAFETY			
SALARIES	10,140	10,140	-0-
PAYROLL TAXES	900	776	124
OPERATING SERVICES:			
Administrative Fee - Clerical	3,900	3,900	-0-
Convention & Special Training	300	-0-	300
First Aid Equipment/Supplies	3,000	1,699	1,301
Insurance	10,000	9,910	90
Licenses	335	496	(161)
Miscellaneous	-0-	-0-	-0-
Pest Control	100	85	15
Professional	1,500	-0-	1,500
Publications	900	379	521
Radio Maintenance	2,000	793	1,207
Repairs and Maintenance	1,500	395	1,105
Telephone	550	779	(229)
Utilities	1,600	448	1,152
Uniforms	500	608	(108)
Vehicle Expense - Repairs	2,500	4,419	(1,919)
OPERATING SUPPLIES:			
Postage	75	69	6
Stationary and Supplies	250	503	(253)
Vehicle Expense - Fuel	850	432	418
CAPITAL OUTLAY:	12,500	18,432	(5,932)
DEBT SERVICE:			
Principal	10,000	-0-	10,000
Interest	5,000	18	4,982
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	68,400	54,281	14,119
EXCESS OF REVENUES OVER EXPENDITURES	7,700	34,888	27,188
FUND BALANCE, BEGINNING OF YEAR	70,667	70,667	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	78,367	105,555	27,188
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPES - GENERAL FUND
YEAR ENDED DECEMBER 31, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Sales Taxes	\$70,000	\$74,976	\$4,976
Insurance Rebate	4,500	4,652	152
Interest	600	1,193	593
Other	1,000	6,302	5,302
	76,100	87,123	11,023
<u>EXPENDITURES</u>			
CURRENT - PUBLIC SAFETY			
SALARIES	10,140	10,335	(195)
PAYROLL TAXES	900	790	110
OPERATING SERVICES:			
Administrative Fee - Clerical	2,700	2,700	-0-
Convention & Special Training	300	-0-	300
First Aid Equipment/Supplies	3,000	1,580	1,420
Insurance	11,000	10,642	358
Licenses	335	-0-	335
Miscellaneous	-0-	156	(156)
Pest Control	100	70	30
Professional	1,500	1,500	-0-
Publications	1,150	1,046	104
Radio Maintenance	4,000	3,813	187
Repairs and Maintenance	500	50	450
Telephone	550	706	(156)
Utilities	1,600	1,543	57
Uniforms	500	-0-	500
Vehicle Expense - Repairs	3,000	2,252	748
OPERATING SUPPLIES:			
Postage	75	32	43
Stationary and Supplies	250	413	(163)
Vehicle Expense - Fuel	850	686	164
CAPITAL OUTLAY:	35,500	33,339	2,161
DEBT SERVICE:			
Principal	13,000	12,947	53
Interest	2,000	1,165	835
	92,950	85,765	7,185
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(16,850)	1,358	18,208
FUND BALANCE, BEGINNING OF YEAR			
	69,309	69,309	-0-
FUND BALANCE, END OF YEAR			
	52,459	70,667	18,208

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

INTRODUCTION

West Baton Rouge Fire Protection Sub-District No. 4 is a body corporate created by the West Baton Rouge Parish Council, as provided by Louisiana Revised Statute 40:1506. The Fire Sub-District is governed by the West Baton Rouge Parish Council's governing body. The Fire Sub-District is authorized to provide fire protection services within the Lobdell area. The population of the Sub-District is approximately 2,503 and the Fire Sub-District is a voluntary fire department.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the West Baton Rouge Parish Council is determined on the basis of the following criteria:

1. Appointment of governing boards
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the West Baton Rouge Parish Council designates management and influences operations of the Fire Sub-District, it was determined to be a component unit of the West Baton Rouge Parish Council, the governing body of the Parish and the governing body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Fire Sub-District and do not present information on the West Baton Rouge Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

C. FUND ACCOUNTING

The Sub-District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Fire Sub-District are classified as governmental funds. Governmental funds account for the Fire Sub-District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds of the Fire Sub-District include:

General Fund - the general operating fund of the Fire Sub-District accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenue at that time.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

D. BASIS OF ACCOUNTING (Continued)

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes and interest income.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

E. BUDGETS

Louisiana Local Government Budget Act, LSA-R.S. 39:1301-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Sub-District has expenditures under \$250,000, the Fire Sub-District does not fall within the Budget Act, but a budget was adopted as follows:

1. A proposed operating budget for the fiscal year is prepared by the accountant of the West Baton Rouge Fire Protection Sub-District No. 4. The operating budget includes proposed expenditures and the means of financing them. The budget is submitted to the West Baton Rouge Council for approval.
2. The Council conducts public hearings on the budget, which must be adopted by December 15.
3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
4. All unencumbered budget appropriations, except project budgets, lapse at the end of each fiscal year.
5. Budgets are adopted on the GAAP Basis.

F. ENCUMBRANCES

The Fire Sub-District does not use the encumbrance method of accounting.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits. Under state law, the Sub-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 principal offices in Louisiana.

H. INVENTORIES

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

I. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

K. COMPENSATED ABSENCES

The Fire Sub-District does not have a policy relating to vacation or sick leave.

L. SALES TAXES

In 1991, the voters passed a sales tax in which the Fire Sub-District receives 1/2 of 1% upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on the sales of services in the Sub-District, as defined in L.R.S. 47:301 through 47:317, inclusive, for a period of 10 years from the date of first levy of said tax.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

M. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1998, and December 31, 1997, the Fire Protection Sub-District had cash and cash equivalent (book balances) totaling \$97,728 and \$66,070, respectively.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, and December 31, 1997 the Fire Sub District had \$102,548 and \$67,040, in deposits (collected bank balances). These deposits are insured from risk by \$100,000 of federal deposit insurance and \$600,000 of pledged securities (market value) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

NOTE 3 - RECEIVABLES

A summary of receivables follows:

	<u>1998</u>	<u>1997</u>
Taxes:		
Sales Tax	\$7,943	\$5,041
	<u> </u>	<u> </u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets for 1997 follows:

	<u>BALANCE</u> <u>12/31/96</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/97</u>
Equipment & Vehicles	\$52,184	\$16,186	\$3,703	\$64,667
Building	-0-	7,278	-0-	7,278
	<u>52,184</u>	<u>23,464</u>	<u>3,703</u>	<u>71,945</u>

A summary of changes in general fixed assets for 1998 follows:

	<u>BALANCE</u> <u>12/31/97</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>12/31/98</u>
Equipment & Vehicles	\$64,667	\$9,784	\$-0-	\$74,451
Building	7,278	-0-	-0-	7,278
	<u>71,945</u>	<u>9,784</u>	<u>-0-</u>	<u>81,729</u>

NOTE 5 - LEASES OBLIGATIONS

The Fire Sub-District entered into a lease on July 16, 1992 to purchase a fire truck. The future payments are as follows:

<u>DUE DATE</u>	<u>PAYMENT</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
16-Jan-97	\$14,112	\$12,947	\$1,165	<u>-0-</u>

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

Long-term Liability payable at 12/31/96	\$14,112
Additions	-0-
Deductions	<u>(14,112)</u>
Long-term Liability payable at 12/31/97	<u>-0-</u>

WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1998, AND DECEMBER 31, 1997

NOTE 6 - PENSION PLAN AND RETIREMENT COMMITMENTS

The Fire Sub-District does not have a pension plan nor offers post retirement benefits.

NOTE 8 - LITIGATION AND CLAIMS

As of December 31, 1998, and December 31, 1997, the Fire Sub-District was not a defendant in any lawsuits and was not aware of any unasserted claims. No claims or litigation costs were incurred during the current year.

NOTE 9 - BOARD MEMBER COMPENSATION

No member of the board receives any compensation.

SUPPLEMENTAL INFORMATION

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LOUISIANA SOCIETY CPAs

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

April 25, 1999

Members of the Board of Directors
West Baton Rouge Fire Protection Sub-District #4
Port Allen, Louisiana

I have audited the financial statements of the West Baton Rouge Fire Protection SubDistrict No. 4 as of and for the years ended December 31, 1998, and December 31, 1997, and have issued my report thereon dated April 25, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether West Baton Rouge Fire Protection SubDistrict No. 4's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered West Baton Rouge Fire Protection SubDistrict No. 4's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.



WEST ROUGE FIRE PROTECTION SUBDISTRICT NO. 4
WEST BATON ROUGE PARISH COUNCIL
SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
FOR YEARS ENDED DECEMBER 31, 1998, AND DECEMBER 31, 1997

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES, NO, PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
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