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LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4  
THIBODAUX, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS

December 31, 1998

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 JUN 02 1999

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*Ann J. Hebert*

Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, Louisiana

(504) 446-0994

To the Board  
Lafourche Parish Fire Protection District No. 4  
Thibodaux, Louisiana

I have compiled the accompanying component unit financial statements of Lafourche Parish Fire Protection District No. 4 (the District), a component unit of the Lafourche Parish Council, as of December 31, 1998, and for the year then ended, 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 the Board. 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 the Louisiana Audit Guide and the provisions of state law, I have issued a report dated May 3, 1999, on the results of our agreed-upon procedures.

Respectfully submitted,

*Ann J. Hebert*

Ann T. Hebert  
Certified Public Accountant

May 3, 1999

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

COMBINED BALANCE SHEET -  
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS  
December 31, 1998

	Governmental Fund Type General	Account Groups General Fixed Assets	General Long-Term Debt	Total (Memorandum Only) December 31, 1998
<b>ASSETS</b>				
Cash	\$ 39,795	\$ -	\$ -	\$ 39,795
Fixed assets	-	236,973	-	236,973
Amount to be provided for retirement of general long-term debt	-	-	75,000	75,000
<b>Total assets</b>	<b>\$ 39,795</b>	<b>\$ 236,973</b>	<b>\$ 75,000</b>	<b>\$ 351,768</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Long-Term debt - Certificates of Indebtedness Series 1998	\$ -	\$ -	\$ 75,000	\$ 75,000
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>
<b>Fund equity</b>				
Investment in general fixed assets	-	236,973	-	236,973
Fund balance - Unreserved	39,795	-	-	39,795
<b>Total fund equity</b>	<b>39,795</b>	<b>236,973</b>	<b>-</b>	<b>276,768</b>
<b>Total liabilities and fund equity</b>	<b>\$ 39,795</b>	<b>\$ 236,973</b>	<b>\$ 75,000</b>	<b>\$ 351,768</b>

The accompanying notes are an integral part of this statement.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND  
For the year ended December 31, 1998

Revenues:		
Taxes - ad valorem	\$	48,982
Insurance rebate		5,709
Interest earned		1,880
Certificate of Indebtedness Series 1998 Proceeds		75,000
Other		<u>341</u>
Total revenue		<u>131,912</u>
Expenditures:		
Capital Outlay		210,223
Interest		1,206
Legal and auditing		2,900
Utilities		305
Other		<u>640</u>
Total expenditures		<u>215,274</u>
Excess (deficit) revenues over expenditures		(83,362)
Fund balance, beginning		<u>123,157</u>
Fund balance, ending	\$	<u>39,795</u>

The accompanying notes are an integral part of this statement.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - GENERAL FUND - BUDGET (GAAP BASIS) AND ACTUAL  
 Year ended December 31, 1998

	Budget	Actual	Variance- favorable (unfavorable)
Revenues:			
Taxes - ad valorem	\$ 32,000	\$ 48,982	\$ 16,982
Insurance rebate	-	5,709	5,709
Interest earned	-	1,880	1,880
Certificate of Indebtedness Series 1998 Proceeds	75,000	75,000	-
Other	-	341	341
Total revenue	<u>107,000</u>	<u>131,912</u>	<u>24,912</u>
Expenditures:			
Capital Outlay	140,000	210,223	(70,223)
Interest	-	1,206	(1,206)
Legal and auditing	1,000	2,900	(1,900)
Utilities	-	305	(305)
Other	-	640	(640)
Total expenditures	<u>141,000</u>	<u>215,274</u>	<u>(74,274)</u>
Excess (deficit) revenues over expenditures	(34,000)	(83,362)	(49,362)
Fund balance, beginning	<u>123,157</u>	<u>123,157</u>	-
Fund balance, ending	<u>\$ 89,157</u>	<u>\$ 39,795</u>	<u>\$ (49,362)</u>

The accompanying notes are an integral part of this statement.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF GENERAL FIXED ASSETS  
December 31, 1998

General fixed assets:

Land	\$ 26,750
Building	<u>210,223</u>
Total general fixed assets	<u>\$ 236,973</u>

Investment in general fixed assets:

General fund revenues	\$ 161,973
Certificates of Indebtedness Series 1998	<u>75,000</u>
Total investment in general fixed assets	<u>\$ 236,973</u>

The accompanying notes are an integral part of this statement.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
Year ended December 31, 1998

	Land	Building	Total
General fixed assets January 1, 1998	\$ 26,750	\$ -	\$ 26,750
Deductions:	-	-	-
Additions:	-	210,223	210,223
General fixed assets December 31, 1998	<u>\$ 26,750</u>	<u>\$ 210,223</u>	<u>\$ 236,973</u>

The accompanying notes are an integral part of this statement.



LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

STATEMENT OF GENERAL LONG-TERM DEBT  
December 31, 1998

	Certificates of Indebtedness Series, 1998
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT GENERAL LONG-TERM DEBT	
Amount available in debt service funds for debt retirement	\$ -
Amount to be provided from: Ad valorem taxes	<u>75,000</u>
Total available and to be provided	<u>\$ 75,000</u>
GENERAL LONG-TERM DEBT PAYABLE	
Certificates Payable	<u>\$ 75,000</u>
Total general long-term debt	<u>\$ 75,000</u>

The accompanying notes are an integral part of this statement.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

The accounting and reporting policies of the Lafourche Parish Fire Protection District No. 4 (the District) conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies:

a. Reporting Entity:

The District is a component unit of the Lafourche Parish Council.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b. Fund Accounting:

The government 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 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.

Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental fund of the District:

General Fund - The General fund is the general operating fund of the district. It is used to account for all financial resources except those that are required to be accounted for in another fund.

c. General fixed assets and long-term liabilities:

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

c. General fixed assets and long-term liabilities: - Continued

Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Property, plant and equipment used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All property, plant and equipment are valued at historical cost. Donated property, plant and equipment are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental fund.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

d. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. *Ad valorem taxes and the insurance rebate are considered "measurable" at the time of availability since the timing of their collection coincides with the timing of the expenditures to be paid.* Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

d. Basis of Accounting: - Continued

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

e. Operating Budgetary Data:

The District's procedures in establishing the budgetary data for the financial statements required by the Louisiana Revised Statutes 39:1303 are as follows:

- A proposed budget is submitted by the Chief Executive Officer to the Board no later than fifteen days prior to the beginning of each year.
- After completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board and recorded in the minutes of the District. The board, as allowed by state law, does not obtain public participation in the budget process.
- Budget amendments require the approval of the Board.
- All budgetary appropriations lapse at the end of each year.
- A budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board.

f. Vacation and Sick Leave:

The District has no full-time employees. There is no accumulated unpaid vacation at December 31, 1998.

The District does not have a sick leave policy.

g. Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

h. Total Column on Combined Statements - Overview:

The total column on the combined statements - overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does 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.



LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS  
December 31, 1998

NOTE 2 - CASH AND INVESTMENTS -

State laws authorize the Lafourche Parish Fire Protection District No. 4 to invest in the following:

Direct U. S. Treasury obligations.

Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the U. S.

Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by U. S. Government instrumentalities, which are federally sponsored.

Direct security repurchase agreements of any federal book entry only securities enumerated in above paragraphs.

Time certificates of deposit of state banks organized under the laws of Louisiana, or national banks having their principal offices in the state of Louisiana.

Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U. S. government or its agencies.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC/FSLIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the state of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the accounts of the political subdivision.

The District's cash at December 31, 1998, is not in excess of the FDIC insurance:

Cash	\$ <u>39,795</u>
------	------------------

NOTE 3 - PROPERTY TAXES -

Property taxes are levied each December 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission as percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for which the taxes have not been paid are sold for the

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

NOTE 3 - PROPERTY TAXES - Continued

amount of the taxes. The tax rate for collections during the year ended December 31, 1998 was 11.00 mills on property within Fire Protection District No. 4 for the purpose of fire protection within the District and payment of respective debt.

NOTE 4 - GENERAL FIXED ASSETS -

A summary of changes in general fixed assets follows:

	Balance January 1, 1998	Additions (Deletions) 1998	Balance December 31, 1998
Land	\$ 26,750	\$ -	\$ 26,750
Buildings	-	210,223	210,223
Total	<u>\$ 26,750</u>	<u>\$ 210,223</u>	<u>\$ 236,973</u>

NOTE 5 - COMPENSATION OF BOARD MEMBERS

The District did not pay per diem to any of its Board Members during the year ended December 31, 1998.

NOTE 6 - CHANGES IN LONG-TERM DEBT

Certificates of Indebtedness payable at December 31, 1998, comprised of the following individual issue (in thousands of dollars):

Certificates of Indebtedness, Series 1998

\$75,000 Certificates of Indebtedness due in annual installments of \$7,000 to \$10,000 through March 1, 2007; interest rate of 5.463 percent. (This issue is secured as to payment by ad valorem taxes assessed on all property and improvements in the Lafourche Parish Fire Protection District No. 4.)

\$ 75

LAFOURCHE PARISH FIRE PROTECTION DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

December 31, 1998

NOTE 6 - CHANGES IN LONG-TERM DEBT - Continued

The annual requirements to amortize all debt outstanding as of December 31, 1998, including interest payments of \$19,858, are as follows (in thousands of dollars).

Year Ending December 31	Certificates of Indebtedness
1999	11
2000	11
2001	10
2002	11
2003-2007	52
	<u>\$ 95</u>

NOTE 7 - FUNDS OVER/UNDER BUDGET

During the year ended December 31, 1998, actual expenditures in the general fund were 52.68% over budgeted amount.

*Ann J. Hebert*

Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, Louisiana

(504) 446-0994

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Board  
Lafourche Parish Fire Protection District No. 4  
Thibodaux, LA 70301

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Board of the Lafourche Parish Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating the Board's assertions about the Lafourche Parish Fire Protection District No. 4's compliance with certain laws and regulations during the twelve months ended December 31, 1998 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, 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 such purchases were made in accordance with LSA-R.S. 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000 and one expenditure was made for public works exceeding \$100,000. I examined documentation which indicated that this expenditure had been properly advertised and accepted in accordance with the provisions of LSA-R.S. 38:2211-2251.

Code of Ethics for Public Officials and Public Employees

2. This procedure was not applicable for the twelve months ended December 31, 1998 since Lafourche Parish Fire Protection District No. 4 had no employees.

Budgeting

3. Obtained a copy of the legally adopted budget. There were no amendments to the budget during the year ended December 31, 1998.



4. Trace the budget adoption to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on January 21, 1998 which indicated that the budget had been accepted by the Board of the Lafourche Parish Fire Protection District No. 4 by unanimous consent.

This was in non-compliance with LA-RS 39:1305 which requires the budget be completed and submitted to the governing body no later than fifteen days prior to the beginning of each fiscal year.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Expenditures for the year exceeded budgeted amounts by 52.68% in the general fund.

#### Accounting and Reporting

6. 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

All six of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals.

#### Meetings

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

The Lafourche Parish Fire Protection District No. 4 is required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

#### Debt

8. 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 all bank deposit slips for the period under examination and noted a

deposit which was proceeds of Certificates of Indebtedness, Series 1998, in the amount of \$75,000.

Certificates of Indebtedness document requires the following:

Sinking Fund. For the payment of the principal of and the interest on the Certificates, there is hereby created a special fund to be known as "Fire Protection District No. 4 of the Parish of Lafourche, State of Louisiana - Certificates of Indebtedness, Series 1998, Sinking Fund", said Sinking Fund to be established and maintained with the regularly designated fiscal agent bank of the Issuer. The Issuer shall deposit in the Sinking Fund at least two (2) days in advance of the date on which each payment of principal and/or interest falls due, funds fully sufficient to promptly pay the maturing principal and/or interest falling due on such date. Said fiscal agent bank shall make available from said Sinking Fund to the Paying Agent for the Certificates at least one (1) day in advance of the date on which each payment of principal and interest falls due, funds fully sufficient to pay promptly the principal and interest falling due on such date.

These requirements were not met at December 31, 1998.

#### Advances and Bonuses

9. 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.

This procedure was not applicable for the twelve months ended December 31, 1998 since Lafourche Parish Fire Protection District No. 4 had no employees.

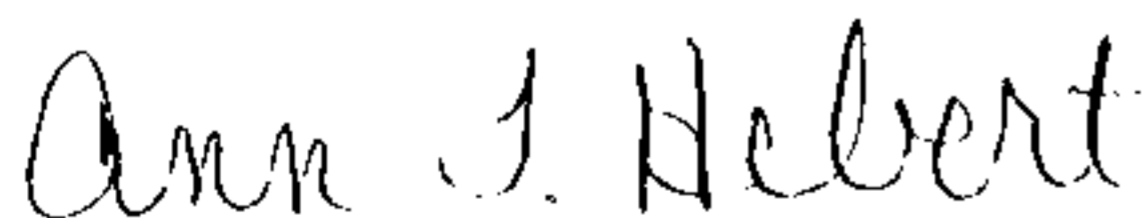
My prior year report, dated April 4, 1998, included the following comments or unresolved matters.

Actual expenditures exceeded budgeted amount by thirty-two percent for the year ended December 31, 1997. The Board has not legally adopted a budget for the year ending December 31, 1998. Unresolved December 31, 1998.

As required by the LSA-R.S. 42:1 through 42:12, minutes of the meetings were not posted or advertised. Resolved December 31, 1998.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of any 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 the Board of the Lafourche Parish Fire Protection District No. 4 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.*



Ann T. Hebert  
Certified Public Accountant

May 3, 1999

**LOUISIANA ATTESTATION QUESTIONNAIRE**

May 3, 1999 Date

Ann T. Hebert

Certified Public Accountant

901 Ridgefield Road

Thibodaux, LA 70301

(Auditors)

In connection with your compilation of our financial statements as of December 31, 1998 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 1998 (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 employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No [  ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No [  ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

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, 33:463, and/or 39:92, as applicable.

Yes [] No [  ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [X] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.  
Yes [X] No [ ]

**Debt**

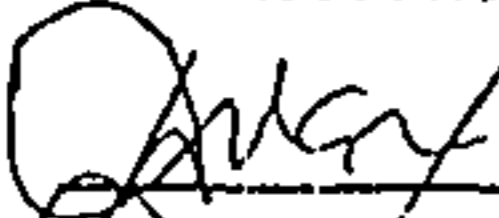
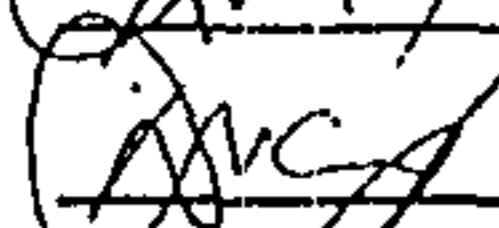

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.  
Yes [ ] No [X]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.  
Yes [X] 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	May 3, 1999	Date
	Treasurer	<del>May 3, 1999</del>	Date
	President	May 3, 1999	Date



# Lafourche Parish Fire Protection District No. 4

Management's Corrective Action Plan  
For the Current Year Ended December 31, 1998

RECEIVED  
J. E. C. S.  
99 MAY 27 PM 2:11

May 3, 1999

Legislative Auditor  
State of Louisiana  
1600 N. Riverside Mall  
Baton Rouge, LA 70804-9397

The Lafourche Parish Fire Protection District No. 4 respectfully submits the following corrective action plan for the year ended December 31, 1998.

Name and address of independent public accounting firm:

Ann T. Hebert  
Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, LA 70301

Compilation/attestation period: January 1, 1998 through December 31, 1998.

The findings from the Independent Accountant's Report on Applying Agreed-Upon Procedures are discussed below:

## Budget

Procedure 4 - The board will comply with LA - R539:1305 by preparing and approving the annual budget no later than 15 days prior to the beginning of each fiscal year.

Procedure 5 - The board will be made aware by the Secretary/Treasurer when revenues are under and/or expenditures are over the budgeted amounts by more than 5%. Amendments to the budget will be approved by the board at that time.

## Debt

Procedure 8 - A Sinking Fund for payment of interest and principal on Certificate of Indebtedness, Series 1998 was established in February, 1999.

# ***Lafourche Parish Fire Protection District No. 4***

Management's Corrective Action Plan  
For the Prior Year Ended December 31, 1997

May 3, 1999

Legislative Auditor  
State of Louisiana  
1600 N. Riverside Mall  
Baton Rouge, LA 70804-9397

Name and address of independent public accounting firm:

Ann T. Hebert  
Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, LA 70301

The findings from the December 31, 1997 compliance/attestation report are discussed below:

## **Budget**

- Finding - Actual expenditures exceeded budgeted amount by thirty-two percent for the year ended December 31, 1997. The Board has not legally adopted a budget for the year ending December 31, 1998.
- Unresolved at December 31, 1998 (See Management's Current Year Action Plan for year ended December 31, 1998)
- Finding - As required by the LSA-R.S. 42:1 through 42:12, minutes of the meetings were not posted or advertised.
- Resolved at December 31, 1998.