

South Bossier Parish Fire District No. 2  
Elm Grove, Louisiana

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## Independent Auditors' Report

Board of Commissioners  
South Bossier Parish Fire District No. 2

We have audited the accompanying component unit financial statements of the South Bossier Parish Fire District No. 2, Elm Grove, Louisiana, a component unit of the Bossier Parish Police Jury, as of December 31, 1995 and for the year then ended. These component unit financial statements are the responsibility of the South Bossier Parish Fire District No. 2's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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. We believe that our audit provides a reasonable basis for our opinion.

In accordance with Government Auditing Standards, we have also issued a report dated June 10, 1996 and shown on pages 15-16 on our consideration of South Bossier Parish Fire District No. 2's internal control structure and a report dated June 10, 1996 and shown on page 17 on its compliance with laws and regulations.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the South Bossier Parish Fire District No. 2, a component unit of the Bossier Parish Police Jury, as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.



Cook & Morehart  
Certified Public Accountants  
June 10, 1996

South Bossier Parish Fire District No. 2  
 Elm Grove, Louisiana  
 Balance Sheet – All Fund Types and Account Groups  
 December 31, 1995

	<u>Governmental Fund Types</u>		<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Debt Service</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
<b>Assets</b>					
Cash	\$ 191,303	\$ 26,181	\$ -	\$ -	\$ 217,484
Due from other funds	-	32	-	-	32
Receivables – ad valorem taxes	109,873	157,562	-	-	267,435
Land	-	-	35,130	-	35,130
Buildings	-	-	497,371	-	497,371
Equipment	-	-	1,557,503	-	1,557,503
Amount available in debt service funds	-	-	-	178,809	178,809
Amount to be provided for retirement of general long-term debt	-	-	-	1,016,191	1,016,191
<b>Total assets</b>	<u>\$ 301,176</u>	<u>\$ 183,775</u>	<u>\$ 2,090,004</u>	<u>\$ 1,195,000</u>	<u>\$ 3,769,955</u>
<b>Liabilities and Fund Equity</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 5,506	\$ 4,966	\$ -	\$ -	\$ 10,472
Due to other funds	32	-	-	-	32
General obligation bonds payable	-	-	-	1,195,000	1,195,000
<b>Total liabilities</b>	<u>5,538</u>	<u>4,966</u>	<u>-</u>	<u>1,195,000</u>	<u>1,205,504</u>
<b>Fund equity:</b>					
Investment in general fixed assets	-	-	2,090,004	-	2,090,004
Fund balances –					
Reserved for debt service	-	178,809	-	-	178,809
Unreserved, undesignated	295,638	-	-	-	295,638
<b>Total fund equity</b>	<u>295,638</u>	<u>178,809</u>	<u>2,090,004</u>	<u>-</u>	<u>2,564,451</u>
<b>Total liabilities and fund equity</b>	<u>\$ 301,176</u>	<u>\$ 183,775</u>	<u>\$ 2,090,004</u>	<u>\$ 1,195,000</u>	<u>\$ 3,769,955</u>

The accompanying notes are an integral part of this statement.

South Bossier Parish Fire District No. 2  
 Elm Grove, Louisiana  
 Statement of Revenues, Expenditures, and Changes in Fund Balances  
 All Governmental Fund Types  
 For the Year Ended December 31, 1995

	General	Debt Service	Capital Projects	Total (Memorandum Only)
<b>Revenues:</b>				
Ad valorem taxes	\$ 112,586	\$ 148,985	\$ -	\$ 261,571
Intergovernmental – fire insurance rebate	8,696	-	-	8,696
Interest income	5,493	1,058	2,009	8,560
Total revenues	126,775	150,043	2,009	278,827
<b>Expenditures:</b>				
Current –				
General government	3,463	4,966	-	8,429
Public safety	149,940	-	-	149,940
Transfer to general				
Capital outlay	-	-	337,247	337,247
Debt service:				
Principal retirement	-	55,000	-	55,000
Interest and fiscal charges	-	79,585	-	79,585
Paying agent fee	-	300	-	300
Total expenditures	153,403	139,851	337,247	630,501
Excess of revenues over (under) expenditures	( 26,628)	10,192	( 335,238)	( 351,674)
<b>Other financing sources (uses):</b>				
Transfer from Capital Projects to General	618	-	( 618)	-
Total other financing sources (uses)	618	-	( 618)	-
Excess of revenues and other sources over (under) expenditures and other uses	( 26,010)	10,192	( 335,856)	( 351,674)
Fund balances at beginning of year	321,648	168,617	335,856	826,121
Fund balances at end of year	\$ 295,638	\$ 178,809	\$ -	\$ 474,447

The accompanying notes are an integral part of this statement.

South Bossier Parish Fire District No. 2  
 Elm Grove, Louisiana  
 Statement of Revenues, Expenditures, and Changes in Fund Balances –  
 Budget (Cash Basis) and Actual General and Capital Projects Fund Types  
 For the Year Ended December 31, 1995

	General Fund			Capital Projects Fund Types		
	Budget	Actual	Variance– Favorable (Unfavorable)	Budget	Actual	Variance– Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem taxes	\$ 110,000	\$ 108,328	\$ ( 1,672)	\$ –	\$ –	\$ –
Intergovernmental– fire insurance rebate	6,000	8,696	2,696	–	–	–
Interest income	–	5,493	5,493	–	2,009	2,009
Total revenues	<u>116,000</u>	<u>122,517</u>	<u>6,517</u>	<u>–</u>	<u>2,009</u>	<u>2,009</u>
<b>Expenditures:</b>						
General government	–	3,329	( 3,329)	–	–	–
Public safety	152,800	148,002	4,798	–	–	–
Capital outlay	–	–	–	364,185	346,353	17,832
Total expenditures	<u>152,800</u>	<u>151,331</u>	<u>1,469</u>	<u>364,185</u>	<u>346,353</u>	<u>17,832</u>
Excess of revenues over (under) expenditures	<u>( 36,800)</u>	<u>( 28,814)</u>	<u>7,986</u>	<u>( 364,185)</u>	<u>( 344,344)</u>	<u>19,841</u>
<b>Other financing sources (uses):</b>						
Transfer from Capital Projects to General	–	618	618	–	( 618)	( 618)
Other financing sources (uses)	–	618	618	–	( 618)	( 618)
Excess of revenues and other sources over (under) expenditures and other uses	<u>( 36,800)</u>	<u>( 28,196)</u>	<u>8,604</u>	<u>( 364,185)</u>	<u>( 344,962)</u>	<u>19,223</u>
Fund balances – January 1, 1995	<u>36,800</u>	<u>219,630</u>	<u>182,830</u>	<u>364,185</u>	<u>344,962</u>	<u>( 19,223)</u>
Fund balances – December 31, 1995	<u>\$ –</u>	<u>\$ 191,434</u>	<u>\$ 191,434</u>	<u>\$ –</u>	<u>\$ –</u>	<u>\$ –</u>

The accompanying notes are an integral part of this statement.

South Bossier Parish Fire District No. 2  
Elm Grove, Louisiana  
Notes to Financial Statements  
December 31, 1995

(1) Summary of Significant Accounting Policies

The South Bossier Parish Fire District No. 2 was created by the Bossier Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492, on June 11, 1985 by ordinance number 1113. The district is governed by a five member board of commissioners appointed by the Bossier Parish Police Jury. The Board of Commissioners received no compensation during 1995. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

A. Basis of Presentation

The accompanying component unit financial statements of the South Bossier Parish Fire District No. 2 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.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the Bossier Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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.



South Bossier Parish Fire District No. 2  
Elm Grove, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1995

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Bossier 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 that governmental unit, or the other governmental units that comprise the Bossier Parish financial reporting entity.

C. Fund Accounting

The 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 related 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 (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the 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 and account groups used by the district include:

1. General Fund – This fund is the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds. Primary funding is provided by an ad valorem tax approved by voters of the district, state fire insurance rebates, and interest earnings on investments.

South Bossier Parish Fire District No. 2  
Elm Grove, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1995

2. *Debt Service Fund* – This fund accounts for transactions relating to resources retained and used for the payment of principal, interest, and other related costs on those long-term obligations recorded in the general long-term debt account group. Funding is provided by an ad valorem tax and interest earnings on investments.
3. *Capital Projects Funds* – This fund accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.
4. *General Fixed Assets Account Group* – This account group is used to account for fixed assets used in governmental fund type operations for control purposes.
5. *General Long-Term Debt Account Group* – This account group is used to account for long-term liabilities to be financed from government funds.

D. *Basis of Accounting*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The district uses the following practices in recording revenues and expenditures:



South Bossier Parish Fire District No. 2  
Elm Grove, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1995

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January and February of the current year.

Other intergovernmental revenues are recorded when the district is entitled to the funds. Interest income on demand and time deposits are recorded when the interest has been earned and the amount is determinable.

**Expenditures**

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

**E. Budgets**

The district uses the following budget practices:

1. A preliminary budget for the ensuing year is prepared by the Fire Chief and Officers of the District prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year.
2. After completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board of Commissioners.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is established and controlled by the board of commissioners at the object level of expenditure. All changes in the budget must be approved by the board.
5. The budget is adopted on a cash basis for the general and capital projects funds.

South Bossier Parish Fire District No. 2  
 Elm Grove, Louisiana  
 Notes to Financial Statements  
 (Continued)  
 December 31, 1995

Budget comparison statements included in the accompanying financial statements include the original and adopted budgets and all subsequent amendments. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on page 4 (budget basis) with the amounts shown on page 3 (GAAP basis):

	<u>General Fund</u>	<u>Capital Projects Fund</u>
Excess of revenues and other sources over (under) expenditures and other uses (budget basis)	\$ ( 28,196)	\$ (344,962)
Adjustments:		
Revenue accruals – net	4,258	–
Expenditure accruals – net	<u>( 2,072)</u>	<u>9,106</u>
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$ ( 26,010)</u>	<u>\$ (335,856)</u>

F. Encumbrances

Encumbrance accounting is employed as an extension of the formal budgetary process. Under this method, purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Any encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. There were no encumbrances outstanding at December 31, 1995.

South Bossier Parish Fire District No. 2  
Elm Grove, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1995

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in 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.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

I. Compensated Absences

Full-time employees of the district earn 10 days of vacation leave each year. Vacation and sick leave do not accumulate.

At December 31, 1995, employee leave benefits requiring recognition were determined to be immaterial and are not included within the general long-term obligations account group. The cost of leave privileges, computed in accordance with the above codification, is recognized as a current-year expenditure within the various funds when leave is actually taken.

J. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

South Bossier Parish Fire District No. 2  
 Elm Grove, Louisiana  
 Notes to Financial Statements  
 (Continued)  
 December 31, 1995

K. Total Columns on Statements

Total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in those 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.

(2) Levied Taxes

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Operating	10.00	10.46	1997
Debt Service	variable	15.00	2008

(3) Cash and Cash Equivalents

At December 31, 1995, the district has cash and cash equivalents (book balances) totaling \$217,484 in demand deposits and interest bearing demand deposits.

The 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, 1995, the District had \$235,945 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$135,945 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

South Bossier Parish Fire District No. 2  
 Elm Grove, Louisiana  
 Notes to Financial Statements  
 (Continued)  
 December 31, 1995

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance 12-31-94</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12-31-95</u>
Land	\$ 29,730	\$ 5,400	\$ -	\$ 35,130
Buildings	222,106	275,265	-	497,371
Equipment	1,014,207	565,272	( 21,976)	1,557,503
<b>Total general fixed assets</b>	<b><u>\$ 1,266,043</u></b>	<b><u>\$ 845,937</u></b>	<b><u>\$ ( 21,976)</u></b>	<b><u>\$ 2,090,004</u></b>

Included in fixed assets are \$490,423 of fixed asset additions purchased through the LCDBG program of the Bossier Parish Police Jury on behalf of the district.

(5) Pension Plan

The employees of the district are members of the Social Security System. There are no other retirement plans available to the employees of the district.

South Bossier Parish Fire District No. 2  
 Elm Grove, Louisiana  
 Notes to Financial Statements  
 (Continued)  
 December 31, 1995

(6) Changes in General Long-Term Debt

The following is a summary of general obligation bond transactions of the South Bossier Parish Fire District No. 2 for the year ended December 31, 1995:

	<u>Balance</u> <u>12-31-94</u>	<u>Payments</u>	<u>Balance</u> <u>12-31-95</u>
General Obligation Bonds	\$ <u>1,250,000</u>	\$ <u>55,000</u>	\$ <u>1,195,000</u>

Bonds payable at December 31, 1995 are comprised of the following individual issues:

General obligation bonds -

\$1,300,000 - 1992 bonds for acquisition of buildings machinery, and equipment due in annual installments of \$50,000 to \$140,000 through March 1, 2008; interest rates of 6.40 to 10.00 percent. The debt redemption is paid from the Debt Service Fund. At December 31, 1995 the amount of funds available to service the General Obligation bonds is \$178,809.

\$ 1,195,000

The annual requirements to amortize all debt outstanding as of December 31, 1995, including interest payments of \$568,642 for the General Obligations Bonds are as follows:

<u>Year Ending</u> <u>December 31</u>		
1996	\$	133,835
1997		128,735
1998		129,847
1999		131,065
2000		131,895
2001		132,320
2002		137,153
2003		136,392
2004		135,200
2005		138,480
2006		141,120
2007		143,120
2008		<u>144,480</u>
		<u>\$ 1,763,642</u>



**Reports in Accordance with  
Government Auditing Standards**

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## Report on Internal Control Structure Based on an Audit of Component Unit Financial Statements Performed in Accordance With Government Auditing Standards

Board of Commissioners  
South Bossier Parish Fire District No. 2

We have audited the financial statements of the South Bossier Parish Fire District No. 2, a component unit of the Bossier Parish Police Jury, as of December 31, 1995 and for the year then ended, and have issued our report thereon dated June 10, 1996. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the South Bossier Parish Fire District No. 2, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation or policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the South Bossier Parish Fire District No. 2 as of December 31, 1995 and for the year then ended, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that error or irregularities in amounts that would be material in relation to the component unit 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the South Bossier Parish Fire District No. 2, a component unit of the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Cook & Morehart  
Certified Public Accountants

June 10, 1996

**COOK & MOREHART**

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Compliance Report Based on an Audit of Component Unit Financial  
Statements Performed in Accordance With Government Auditing Standards

Board of Commissioners  
South Bossier Parish Fire District No. 2

We have audited the financial statements of the South Bossier Parish Fire District No. 2, a component unit of the Bossier Parish Police Jury, as of December 31, 1995 and for the year then ended, and have issued our report thereon dated June 10, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the South Bossier Parish Fire District No. 2 is the responsibility of management of the South Bossier Parish Fire District No. 2. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the South Bossier Parish Fire District No. 2, a component unit of the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Cook & Morehart  
Certified Public Accountants

June 10, 1996