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JUN 23 1968

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Baton Rouge District No. 4  
Baton, Louisiana

General Purpose Financial Statements

As of and for the Year Ended December 31, 1967

Under provisions of state law, this report is a public document. A copy of this 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 21 1968

Canton Fire District No. 4  
Canton, Louisiana

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# COOK & MORRHART

Certified Public Accountants

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## Independent Auditors' Report

Board of Commissioners  
Berden Fire District No. 4  
Berden, Louisiana 71008

We have audited the general purpose financial statements of the Berden Fire District No. 4, a component unit of the Assessor Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Berden Fire District No. 4's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our 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. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Berden Fire District No. 4, as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated March 12, 1998 on our consideration of Berden Fire District No. 4's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Cook & Morrhart  
Certified Public Accountants  
March 10, 1998

Benzen Fire District No. 4  
Benzen, Louisiana  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1997

	Governmental Fund Types			Account Groups		
	General	Debt Service	Capital Projects	General Fund Assets	General Long-Term Debt	Total (Memorandum Only)
<b>Assets and Other Debits</b>						
Cash and cash equivalents	\$ 121,771	\$ 295,839	\$ 8,628	\$ -	\$ -	\$ 426,238
Receivables - all interest taxes	330,037	183,036	-	-	-	513,073
Land	-	-	-	15,458	-	15,458
Buildings	-	-	-	352,908	-	352,908
Equipment	-	-	-	1,199,494	-	1,199,494
Amount available in debt service funds	-	-	-	-	415,762	415,762
Amount to be provided for retirement of general long-term debt	-	-	-	-	728,286	728,286
<b>Total assets and other debits</b>	<b>\$ 451,808</b>	<b>\$ 478,875</b>	<b>\$ 8,628</b>	<b>\$ 1,568,860</b>	<b>\$ 1,144,048</b>	<b>\$ 2,712,921</b>
<b>Liabilities and Fund Equity</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 8,981	\$ 4,573	\$ -	\$ -	\$ -	\$ 13,554
General obligation bonds payable	-	-	-	-	1,145,000	1,145,000
<b>Total liabilities</b>	<b>8,981</b>	<b>4,573</b>	<b>-</b>	<b>-</b>	<b>1,145,000</b>	<b>1,153,554</b>
<b>Fund equity:</b>						
Investments in general						
Reserves	-	-	-	1,586,810	-	1,586,810
Fund balances -						
Reserved for debt service	-	415,762	-	-	-	415,762
Unreserved, undesignated	442,827	-	8,628	-	-	451,455
<b>Total fund equity</b>	<b>442,827</b>	<b>415,762</b>	<b>8,628</b>	<b>1,586,810</b>	<b>-</b>	<b>2,454,027</b>
<b>Total liabilities and fund equity</b>	<b>\$ 451,808</b>	<b>\$ 478,875</b>	<b>\$ 8,628</b>	<b>\$ 1,568,860</b>	<b>\$ 1,144,048</b>	<b>\$ 2,712,921</b>

The accompanying notes are an integral part of this statement.

Benton Fire District No. 4  
Benton, Louisiana  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 1997

	General	Self Service	Capital Projects	Total Memorandum Basis
<b>Revenues:</b>				
Ad valorem taxes	\$ 230,197	\$ 181,359	\$ --	\$ 411,556
Intergovernmental - fire insurance rebate	13,089	--	--	13,089
Other	388	--	--	388
Interest income	12,281	18,797	267	31,345
Total revenues	<u>256,955</u>	<u>200,156</u>	<u>267</u>	<u>457,378</u>
<b>Expenditures:</b>				
Current -				
General government	6,867	4,573	--	11,440
Public safety	190,862	--	185	191,047
Capital outlay	3,899	--	2,698	6,597
Debt service:				
Principal retirement	--	80,800	--	80,800
Interest and fees/charges	--	81,760	--	81,760
Paying agent fee	--	800	--	800
Total expenditures	<u>198,698</u>	<u>163,933</u>	<u>2,883</u>	<u>365,514</u>
Excess of revenues over (under) expenditures	58,257	36,223	(3,616)	112,684
Fund balances at beginning of year	383,238	386,509	11,133	780,880
Fund balances at end of year	<u>\$ 441,515</u>	<u>\$ 422,732</u>	<u>\$ 7,517</u>	<u>\$ 871,764</u>

The accompanying notes are an integral part of this statement.

Division Five Budget No. 4

Health Services

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -

Budget - Cash, Enclosed Fund - All Governmental Fund Types

For the Year Ended December 31, 1987

	Special Fund			Fund General Fund Type			Capital Outlay Fund Type		
	Budget	Actual	Variance (Excess/Def)	Budget	Actual	Variance (Excess/Def)	Budget	Actual	Variance (Excess/Def)
<b>Revenues</b>									
All other revenues	\$ 180,000	\$ 216,111	\$ 37,111	\$ 180,000	\$ 193,226	\$ 13,226	-	-	-
Intergovernmental revenues - less insurance rebate	12,000	12,000	0	-	-	-	-	-	-
Fees	2,000	200	(1,800)	-	-	-	-	-	-
Interest income	-	12,921	12,921	-	12,921	12,921	-	297	297
Total revenues	\$ 200,000	\$ 241,232	\$ 41,232	\$ 180,000	\$ 206,147	\$ 26,147	-	\$ 297	\$ 297
<b>Expenditures</b>									
General government	0	0	0	0	0	0	-	-	-
Public works	150,000	152,100	2,100	-	-	-	-	-	-
Capital outlay	10,000	0	(10,000)	-	-	-	8,000	1,811	3,189
State activity	-	-	-	-	-	-	-	-	-
Prepaid insurance	-	-	-	60,000	60,000	0	-	-	-
Interest and fiscal charges	-	-	-	1,700	21,700	20,000	-	-	-
Property taxes	-	-	-	200	0	(200)	-	-	-
Total expenditures	\$ 160,000	\$ 204,800	\$ 44,800	\$ 61,700	\$ 141,700	\$ 79,999	\$ 8,000	\$ 1,811	\$ 2,529
<b>Excess of revenues over expenditures</b>	\$ 40,000	\$ 36,432	\$ 3,568	\$ 118,300	\$ 64,447	\$ 53,853	\$ 19,000	\$ 1,486	\$ 7,768
<b>Fund balances - January 1, 1987</b>	\$ 120,000	\$ 142,200	\$ 22,200	\$ 200,000	\$ 234,542	\$ 34,542	\$ 0	\$ 11,202	\$ 11,202
<b>Fund balances - December 31, 1987</b>	\$ 160,000	\$ 178,632	\$ 18,632	\$ 218,300	\$ 298,989	\$ 80,689	\$ 19,000	\$ 12,688	\$ 22,970

The accompanying notes are an integral part of this statement.

Benton Fire District No. 4  
Benton, Louisiana  
Notes to Financial Statements  
December 31, 1997

(7) Summary of Significant Accounting Policies

The Benton Fire District No. 4 was created by the Bossier Parish Police Jury, as authorized by Louisiana Revised Statute 40:1482, on November 18, 1987 by ordinance number 2086. The district is governed by a five-member board of commissioners appointed by the Bossier Parish Police Jury, the Town of Benton, and by the commissioners themselves. The Board of Commissioners received its compensation during 1997. 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 general purpose financial statements of the Benton Fire District No. 4 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. 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 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.

GASB Statement No. 14 established criteria for 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 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.

(Continued)

Benton Fire District No. 4  
Benton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1997

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 Benton 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 financial reporting entity.

**E. 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 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** –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.

(Continued)



Benton/Pine District No. 4  
Benton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1987

2. Debt Service 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 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 --used to account for fixed assets used in governmental fund type operations for control purposes.
5. General Long-Term Debt Account Group --used to account for long-term liabilities to be financed from governmental funds.

## 2. 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:

### 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 47:1583 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.

(Continued)

Benton Fire District No. 4  
Benton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1997

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 paid firefighters 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 through passage of a resolution.
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 expenditures. All changes in the budget must be approved by the board.
5. The budget is adopted on a cash basis for all funds. The original budget was amended three times during 1997. These amendments are reflected in the budgetary comparisons included in the accompanying financial statements.

(Continued)

Benton/Inn District/No. 4  
Benton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1987

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>Debt Service Fund</u>	<u>Capital Projects Fund</u>
Excess of revenues and other sources over (under) expenditures and other uses (budget basis)	\$ 76,821	\$ 30,360	\$ 1 2,804
Adjustments:			
Revenue accruals - net	14,385	3,658	-
Expenditure accruals - net	<u>1,210</u>	<u>112</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$ 89,996</u>	<u>\$ 34,906</u>	<u>\$ 1 2,804</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 December 31, 1987.

(Continued)

Benton Fire District No. 4  
Benton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1997

G. Cash and Cash Equivalents

Cash includes amounts in petty cash, interest-bearing demand deposits, money market accounts and certificates of deposit. 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 any other state of the United States, or under the laws of the United States.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturity exceeds 90 days; however, if the original maturity is 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. Depreciated fixed assets are valued at their estimated fair value at date of donation.

I. Compensated Absences

Full-time employees of the district earn 10 days of vacation leave each year. Vacation leave does not accumulate in-vitro.

Full-time employees are also eligible to earn 10 days of sick leave each year. Sick leave is allowed to accumulate without limit; however, a maximum of thirty (30) sick days may be used per year. Any additional sick leave must be approved by the Board. Unused sick leave upon separation of employment is not paid.

At December 31, 1997, 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.

(Continued)

Easton Fire District No. 4  
Benton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1997

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 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.

L. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

(2) Levied Taxes

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

	Authorized <u>Millage</u>	Levied <u>Millage</u>	Expiration <u>Rate</u>
Sporing	18.00	10.00	2007
Sales Service	variable	7.00	2008

(3) Cash and Cash Equivalents

As December 31, 1997, the district has cash and cash equivalents (bank balances) totaling \$482,338 as follows:

Petty Cash	\$ 160
Demand Deposits	2,677
Money Market Accounts	91,511
Certificates of Deposit	421,080
Total	<u>\$482,338</u>

(Continued)

Bossier Fire District No. 4  
Bossier, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1987

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. As December 31, 1987, the district had 1400,070 in deposits (collected bank balances). These deposits are secured from risk by 1140,813 of federal deposit insurance and 4280,208 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered unaffiliated (Category 3) under the provisions of LAOS Statement No. 3, Louisiana Revised Statute 38:1228 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.

14) **Changes in General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance 12-31-86	Additions	Retirements	Balance 12-31-87
Land	\$ 15,450	\$ -	\$ -	\$ 15,450
Buildings	352,968	-	-	352,968
Equipment	1,182,793	6,740	-	1,189,533
	<u>\$ 1,551,211</u>	<u>\$ 6,740</u>	<u>\$ -</u>	<u>\$ 1,557,951</u>

Continued

Baton Rouge District No. 4  
Baton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1997

(5) Pension Plan

Beginning in February 1997, the paid firefighters of the District began participating in the Firefighters' Retirement System (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All full-time firefighters working at least 28 hours per week who are employed by the district and are engaged in fire protection and earning at least \$175.00 per month excluding state supplemental pay are eligible to participate in the plan. Employees who retire at or after age 55 with at least 12 years of creditable service, at or after age 58 with at least 25 years of creditable service, or at any age with at least 25 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 2 and 1/2 per cent of their final-average salary multiplied by his total years of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the State Firefighters' Retirement System, 3180 Greenwood Drive, Baton Rouge, Louisiana 70809, or by calling (504) 835-4800.

Under the System, members are required by state statute to contribute 5.0 percent of their annual covered salary and the District is required to contribute 8.0 percent of the employees' annual covered salaries. The contribution requirements of plan members and the District are established and may be amended by state statute. The District's contributions to the System for the year ending December 31, 1997 were \$2,374, equal to the required contributions for the year.

Other employees of the district who are not eligible to participate in the Firefighters' Retirement System are members of the Social Security System.

(Continued)

Baton Rouge District No. 4  
 Canton, Louisiana  
 Notes to Financial Statements  
 (Continued)  
 December 31, 1987

(6) Leases

For the year ended December 31, 1987, the district had no capital leases, but had two operating leases on certain properties that are utilized by the district. Lease payments on these two leases for the year ended December 31, 1987 were \$608. The minimum annual commitment under noncancelable operating leases are as follows:

Year Ending December 31,	
1988	\$ 800
1989	800
2000	800
2001	800
2002	800
2003 and after	18,580
	<u>\$ 19,980</u>

(7) Charges to General Long-Term Debt

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

	Balance <u>12-31-86</u>	<u>Payments</u>	Balance <u>12-31-87</u>
General Obligation Bonds	<u>\$ 1,226,000</u>	<u>\$ 80,000</u>	<u>\$ 1,146,000</u>

Bonds payable at December 31, 1987 are comprised of the following individual issues:

General obligation bonds -

- \$1,500,000 - 1986 bonds for acquisition of buildings, machinery, and equipment due in annual installments of \$30,000 to \$148,000 through July 1, 2000; interest rates of 7.00 to 11.00 percent. The debt redemption is paid from the Debt Service Fund. At December 31, 1987 the amount of funds available to service the General Obligation bonds is \$475,762

\$ 1,146,000

(Continued)



Genston Fire (District No. 4)  
Benton, Louisiana  
Notes to Financial Statements  
(Continued)  
December 31, 1997

The annual requirements to amortize all bonds outstanding at December 31, 1997, including interest of \$50,642 are as follows:

Year Ending December 31	
1998	\$ 142,500
1999	136,153
2000	130,527
2001	124,586
2002	118,180
2003 - 2008	1,800,000
	<u>\$ 1,885,846</u>

**COOK & MOHRHART**

*Certified Public Accountants*

222 NORTH LA SALLE STREET, SUITE 2000, LOUISVILLE, KY 40202 • P.O. BOX 7030 • BIRMINGHAM, ALABAMA 35202

CLIENT INFORMATION

EMPLOYER/CLIENT ADDRESS

FULL CLIENT ADDRESS

ATTENTION & CODE, IF ANY

CLIENT'S TITLE, NAME  
OFFICE & PHONE NO.  
IF SEPARATE FROM CLIENT  
FIRM'S MAILING ADDRESS

TAXPAYER  
ADDRESS (INCLUDE STATE)  
DEPARTMENT OR AGENCY/INSTRUMENT  
OFFICE OF ORIGINATOR  
OFFICIAL'S NAME & POSITION/TITLE

**Report on Compliance and on Internal Control Over Financial  
Reporting Based on an Audit of Financial Statements  
Performed in Accordance With Government Auditing Standards**

**Board of Commissioners  
Benton Fire District No. 4**

We have audited the component unit financial statements of Benton Fire District No. 4 as of and for the year ended December 31, 1997, and have issued our report thereon dated March 18, 1998. We conducted our 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 Benton Fire District No. 4's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our 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 our audit, we considered Benton Fire District No. 4's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We 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 management, the Board of Commissioners and the various funding sources of the organization. This restriction is not intended to limit the distribution of this report.



Cook & Monahan  
Certified Public Accountants  
March 10, 1998

Gretna Fire District No. 4  
Benton, Louisiana  
Summary Schedule of Audit Findings  
December 31, 1997

**Summary Schedule of Prior Audit Findings**

There were no findings or management letter comments for the prior year audit for the year ended December 31, 1996.

**Corrective Action Plan for Current Year Audit Findings**

There are no findings or management letter comments for the current year audit for the year ended December 31, 1997.