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Baton, Louisiana

Component Unit Financial Statements

As of and for the Year Ended December 31, 1985

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, when appropriate, at the office of the parish clerk of court.

Release Date 7-31-96

Baton Rouge District No. 4
Baton Rouge, Louisiana

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BUSINESS

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Independent Auditor's Report

Board of Commissioners
Benton Fire District No. 4
Benton, Louisiana 71006

We have audited the accompanying financial statements of the Benton Fire District No. 4, Benton, Louisiana, a component unit of the Benton Parish Police Jury, as of December 31, 1995 and for the year then ended. These component unit financial statements are the responsibility of the Benton Fire District No. 4'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. Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audit of State and Local Governments. These 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 issued a report dated June 6, 1996 and shown on pages 16-17 as our consideration of the Benton Fire District No. 4's internal control structure and a report dated June 6, 1996 and shown on page 18 as its compliance with laws and regulations.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Benton Fire District No. 4, a component unit of the Benton 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 & McKeheat
Certified Public Accountants

June 6, 1996

Genesee Fire Station No. 4
Genesee, Louisiana
Balance Sheet - All Fund Types and Account Groups
December 31, 2005

	Environmental Fund Types			Account Groups		Total (Memorandum Only)
	General	Debt Service	Capital Projects	General Fixed Assets	General Long-Term Debt	
Assets and Other Debits						
Cash and cash equivalents	\$ 32,288	\$ 89,257	\$ 17,580	\$ -	\$ -	\$ 139,125
Investments	28,028	141,432	-	-	-	269,460
Receivables - of various taxes	173,469	130,400	-	-	-	303,869
Land	-	-	-	15,460	-	15,460
Buildings	-	-	-	348,264	-	348,264
Equipment	-	-	-	1,182,747	-	1,182,747
Amount available in debt service funds	-	-	-	-	381,740	381,740
Amount to be provided for retirement of general long-term debt	-	-	-	-	898,258	898,258
Total assets and other debits	\$ 380,785	\$ 362,111	\$ 17,580	\$ 1,546,471	\$ 1,280,000	\$ 3,481,817
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	\$ 6,401	\$ 9,271	\$ -	\$ -	\$ -	\$ 15,672
General obligation bonds payable	-	-	-	-	1,280,000	1,280,000
Total liabilities	6,401	9,271	-	-	1,280,000	1,295,672
Fund equity:						
Investment in general fixed assets	-	-	-	1,546,471	-	1,546,471
Fund balances -						
Reserved for debt service	-	381,740	-	-	-	381,740
Unreserved, undesignated	284,374	-	17,580	-	-	301,954
Total fund equity	284,374	381,740	17,580	1,546,471	-	2,230,115
Total liabilities and fund equity	\$ 380,785	\$ 362,111	\$ 17,580	\$ 1,546,471	\$ 1,280,000	\$ 3,481,817

The accompanying notes are an integral part of this statement.

Wason Fire District No. 4
Wason, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Debt Service	Capital Projects	Total (Memorandum Data)
Revenues:				
Ad valorem taxes	\$ 180,448	\$ 168,417	\$ --	\$ 348,865
Intergovernmental - fire insurance rebate	13,118	--	--	13,118
Fines	1,298	--	347	1,645
Interest income	9,754	30,118	582	40,454
Total revenues	<u>195,618</u>	<u>198,535</u>	<u>929</u>	<u>395,082</u>
Expenditures:				
Current -				
General government	5,468	6,772	--	12,240
Public safety	116,766	--	--	116,766
Capital outlay	18,683	--	6,400	25,083
Debt service:				
Principal retirement	--	58,000	--	58,000
Interest and fiscal charges	--	92,285	--	92,285
Funding agent fee	--	959	--	959
Total expenditures	<u>140,917</u>	<u>148,335</u>	<u>6,400</u>	<u>295,652</u>
Excess of revenues over (under) expenditures	54,701	50,200	1 5,529	110,430
Fund balances at beginning of year	242,471	330,641	33,113	606,225
Fund balances at end of year	<u>\$ 297,172</u>	<u>\$ 380,841</u>	<u>\$ 38,642</u>	<u>\$ 716,655</u>

The accompanying notes are an integral part of this statement.

Sanjour Fire District No. 4
Sanjour, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (Cash-Based and Actual) - All Governmental Fund Types
For the Year Ended December 31, 2005

	General Fund		Sanjour Dev. Fund		Public- Utilities Fund		Public- Utilities Fund	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues								
All revenue from								
Intergovernmental - fire insurance rebate	\$ 142,000	\$ 148,112	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales	71,200	61,176	0	0	0	0	0	0
Other	-	1,228	-	-	-	-	-	-
Interest income	5,000	5,258	-	-	-	-	-	-
Total revenues	<u>\$ 223,200</u>	<u>\$ 215,774</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures								
General government	0	0	0	0	0	0	0	0
Public utility	18,248	18,171	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0	0	0
Other services	0	0	0	0	0	0	0	0
Principal retirement	0	0	0	0	0	0	0	0
Interest and bond charges	0	0	0	0	0	0	0	0
Printing copies for	0	0	0	0	0	0	0	0
Total expenditures	<u>\$ 18,248</u>	<u>\$ 18,171</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess of revenues over total expenditures	\$ 204,952	\$ 197,603	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund balance - January 1, 2005	0	0	0	0	0	0	0	0
Fund balance - December 31, 2005	<u>\$ 204,952</u>	<u>\$ 197,603</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

Canton Fire District No. 4
Bossier, Louisiana
Notes to Financial Statements
December 31, 1995

11) Summary of Significant Accounting Policies

The Canton Fire District No. 4 was created by the Bossier Parish Police Jury, as authorized by Louisiana Revised Statute 40:1400, 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 Bossier, and by the commissioners themselves. 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 Canton Fire District No. 4 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 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 under
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

Bossier Fire District No. 4
Bossier, Louisiana
Notes to Financial Statements
(Continued)
December 31, 2006

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 fund 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 fund 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 refunds, and interest earnings on investments.

Genesee Fire District No. 4
Genesee, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1998

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.

B. 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 47:1903 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.

Kenner Fire District No. 4
Kenner, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1999

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.

C. Budgets

The district uses the following budget practices:

1. A preliminary budget for the coming year is prepared by the paid firefighter 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.

Benton Fire District No. 4
Benton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1985

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 5 (GAAP basis):

	<u>General Fund</u>	<u>Self Service Fund</u>	<u>Capital Projects Fund</u>
Excess of revenues and other sources over (under) expenditures and other uses (Budget basis)	\$ 30,134	\$ 87,109	\$ 1,540
Adjustments:			
Revenue accruals - net	28,053	(80,198)	-
Expenditure accruals - net	<u>1,183</u>	<u>1,208</u>	<u>1,540</u>
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$ 1,803</u>	<u>\$ 28,119</u>	<u>\$ 1,540</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, 1985.

Eastern Fire District No. 4
Benton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1955

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 registered 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. Donated 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 or vest.

Sick leave is allowed to accumulate without limit; however, a maximum of thirty (30) sick days may be used per year.

At December 31, 1955, 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 guidelines, 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.

Benton Fire District No. 4
Benton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1995

E. Total Columns on Statements

Total columns on the statements are captioned "Miscellaneous 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.

(2) Levied Taxes

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

	Authorized Millage	Levied Millage	Expiration Date
Operating	10.00	18.18	1997
Debt Service	variable	18.00	2000

(3) Cash and Cash Equivalents

At December 31, 1995, the district has cash and cash equivalents (bank balances) totaling \$185,875 as follows:

Petty Cash	\$ 150
Banked Deposits	18,541
Money Market Accounts	78,284
Certificates of Deposit	87,800
Total	\$185,875

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 \$185,273 in deposits (collected bank balances). These deposits are secured from risk by \$108,080 of federal deposit insurance and \$5,394 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Benton Fire District No. 4
Benton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1985

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 2, Louisiana Revised Statute 26:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

(M) Investments

At December 31, 1985, the district had investments totaling 1,038,480 consisting of U.S. Treasury bills with a market value of 1,040,248. The investments are in the name of the district and are held by the district's fiscal agent. The investments are considered Category 1 in applying the credit risk of GASB Codification Section 90.104.

(N) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>12-31-84</u>	<u>..</u>	<u>Additions</u>	<u>..</u>	<u>Retirements</u>	<u>..</u>	<u>Balance</u> <u>12-31-85</u>
Land	1 15,450	+	-	-	-	-	1 15,450
Buildings	348,780	+	1,614	-	-	-	350,394
Equipment	1,066,372	+	124,408	-	8,004	-	1,182,776
	<u>1,490,602</u>	<u>+</u>	<u>1,754,822</u>	<u>..</u>	<u>8,004</u>	<u>..</u>	<u>1,547,420</u>
Total general fixed assets	<u>1,490,602</u>	<u>+</u>	<u>1,754,822</u>	<u>..</u>	<u>8,004</u>	<u>..</u>	<u>1,547,420</u>

Included in current year additions are fixed assets previously not listed as fixed assets in prior years.

(O) 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.

Bertram Fire District No. 4
Bertram, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1995

(7) **Other Postemployment Benefits**

There is one full-time employee of the district who receives health insurance coverage and a uniform allowance. There are no other benefits provided by the district.

(8) **Leases**

The district had no capital leases, and has two operating leases on certain properties that are utilized by the district. Lease payments on these two leases for the year ended December 31, 1995 were 1800. The minimum annual commitments under the noncancelable operating leases are as follows:

Year Ending December 31,	\$	000
1996	0	000
1997		000
1998		000
1999		000
2000		000
2001 and after		17,000
	<u>\$</u>	<u>18,000</u>

(9) **Changes in General Long-Term Debt**

The following is a summary of general obligation bond transactions of the Bertram Fire District No. 4 for the year ended December 31, 1995:

	Balance <u>12-31-94</u>	Payments	Balance <u>12-31-95</u>
General Obligation Bonds	<u>\$ 1,280,000</u>	<u>\$ 50,000</u>	<u>\$ 1,280,000</u>

Gencon Fire District No. 4
Gencon, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1995

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

General obligation bonds -

\$1,508,080 - 1980 bonds for acquisition of buildings, machinery, and equipment due in annual installments of \$38,080 to \$148,080 through July 1, 2009; interest rates of 7.00 to 11.00 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 1301,740

\$ 1,268,080

The annual requirements to amortize all debt outstanding as of December 31, 1995, including interest payments of \$778,228 for the General Obligation Bonds are as follows:

Year Ending <u>December 31</u>		
1996	4	141,857
1997		141,708
1998		142,858
1999		138,153
2000 - 2004		897,858
2005 - 2009		717,228
		<u>\$ 1,879,652</u>

**Reports in Accordance with
Government Auditing Standards**

COOK & HERRBERT

Chartered Public Accountants

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

Board of Commissioners
Benton Fire District No. 4
Benton, Louisiana

We have audited the financial statements of the Benton Fire District No. 4, a component unit of the Bossier Parish Police Jury, as of December 31, 1998 and for the year then ended, and have issued our report thereon dated June 8, 1998. We conducted our audit in accordance with generally accepted auditing standards and 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 financial statements are free of material misstatement.

The management of the Benton Fire District No. 4, 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 recorded 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 of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of the Benton Fire District No. 4 as of December 31, 1998 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 assurance on the internal control structure. Accordingly, we do not express such an opinion.

The 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 Boston Tax District No. 4, a component unit of the Greater Boston Police Jury. However, this report is a matter of public record and its distribution is not limited.



Cook & Marsh
Certified Public Accountants

June 8, 1998

COOK & BISHOPART

Certified Public Accountants

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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
Baton Rouge District No. 4
Baton Rouge, Louisiana

We have audited the financial statements of the Baton Rouge District No. 4, a component unit of the Greater Parish Police Jury, as of December 31, 1995 and for the year then ended, and have issued our report thereon dated June 5, 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. These 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 Baton Rouge District No. 4 is the responsibility of management of the Baton Rouge District No. 4. 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, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our test 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 Baton Rouge District No. 4, a component unit of the Greater Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Cook & Bishopart
Certified Public Accountants

June 5, 1996