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CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
CONCORDIA PARISH POLICE JURY

Component Unit Financial Statements and  
Independent Auditors' Reports  
for the Two Years Ended  
December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 12 1998

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# SWITZER, HOPKINS & MANGE

Certified Public Accountants

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## INDEPENDENT AUDITORS' REPORT

Members of Board of Supervisors  
Concordia Fire Protection District No. 2  
Ferriday, Louisiana

We have audited the accompanying general purpose financial statements of the Concordia Fire Protection District No. 2, as of December 31, 1997 and for the two years then ended, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of management of the Concordia Fire Protection District No. 2. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 in the first paragraph present fairly, in all material respects, the financial position of the Concordia Fire Protection District No. 2 as of December 31, 1997 and the results of that fund's operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated July 14, 1998 on our consideration of Concordia Fire Protection District No. 2 internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Ferriday, Louisiana  
July 14, 1998

*Switzer, Hopkins & Mange*

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1997

ASSETS	Governmental Fund Types			Account Groups		(Total Memorandum Only) 1996
	General Fund	Debt Service Fund	Capital Projects Fund	General Fixed Assets	General Long- Term Debt	
Cash	\$ 147,569	\$ 51,118	\$ 41,205	\$ -	\$ -	\$ 239,892
Receivables-property taxes	137,704	168,563	-	-	-	306,267
Buildings and improvements	-	-	-	465,436	-	465,436
Furniture and equipment	-	-	-	891,133	-	891,133
Amount available in debt service fund	-	-	-	-	219,681	219,681
Amount to be provided for retirement of general long-term debt	-	-	-	-	830,319	830,319
<b>Total assets</b>	<b>\$ 285,273</b>	<b>\$ 219,681</b>	<b>\$ 41,205</b>	<b>\$ 1,356,569</b>	<b>\$ 1,050,000</b>	<b>\$ 2,952,728</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable	7,580	-	-	-	-	7,580
Bonds payable (Note B)	-	-	-	-	1,050,000	1,050,000
<b>Total liabilities</b>	<b>7,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,050,000</b>	<b>1,057,580</b>
<b>Fund Equity:</b>						
Investment in general fixed assets	-	-	-	1,356,569	-	1,356,569
Fund Balance:	-	219,681	-	-	-	219,681
Reserved for debt service	277,693	-	41,205	-	-	318,898
Unreserved-undesignated	-	-	-	-	-	-
<b>Total Fund equity</b>	<b>277,693</b>	<b>219,681</b>	<b>41,205</b>	<b>1,356,569</b>	<b>-</b>	<b>1,895,148</b>
<b>Total Liabilities and fund equity</b>	<b>\$ 285,273</b>	<b>\$ 219,681</b>	<b>\$ 41,205</b>	<b>\$ 1,356,569</b>	<b>\$ 1,050,000</b>	<b>\$ 2,952,728</b>

The following notes are an integral part of these statements.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1997

	Governmental Fund Types			Total (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	
<b>REVENUES</b>				
Taxes	\$ 147,860	\$ 180,994	\$ -	\$ 328,854
Interest earned	8,232	2,675	2,347	13,254
Other income	17,266	4,725	1,977	23,968
Total revenues	<u>173,358</u>	<u>188,394</u>	<u>4,324</u>	<u>366,076</u>
<b>EXPENDITURES</b>				
Salaries and benefits	56,442	-	-	56,442
General administrative	52,964	-	386	53,350
Bonds paid	-	80,000	-	80,000
Interest paid	-	72,275	-	72,275
Maintenance	22,819	-	-	22,819
Capital outlay-equipment	5,947	-	48,258	54,205
Total expenditures	<u>138,172</u>	<u>152,275</u>	<u>48,644</u>	<u>339,091</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	35,186	36,119	(44,320)	26,985
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>242,507</u>	<u>183,562</u>	<u>85,525</u>	<u>511,594</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 277,693</u>	<u>\$ 219,681</u>	<u>\$ 41,205</u>	<u>\$ 538,579</u>

The following notes are an integral part of these statements.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1996

	Governmental Fund Types			Total (Memorandum Only)
	General Fund	Debt Service Fund	Capital Projects Fund	
<b>REVENUES</b>				
Taxes	\$ 143,221	\$ 174,905	\$ -	\$ 318,126
Interest earned	6,498	1,886	4,243	12,627
Other income	16,044	3,766	10,240	30,050
Total revenues	<u>165,763</u>	<u>180,557</u>	<u>14,483</u>	<u>360,803</u>
<b>EXPENDITURES</b>				
Salaries and benefits	49,058	-	-	49,058
General administrative	63,760	7	270	64,037
Bonds paid	-	75,000	-	75,000
Interest expense	-	76,926	-	76,926
Maintenance	28,342	-	-	28,342
Capital outlay-equipment	5,562	-	108,322	113,884
Total expenditures	<u>146,722</u>	<u>151,933</u>	<u>108,592</u>	<u>407,247</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>				
	19,041	28,624	(94,109)	(46,444)
<b>FUND BALANCE, BEGINNING OF YEAR</b>				
	<u>223,466</u>	<u>154,938</u>	<u>179,634</u>	<u>558,038</u>
<b>FUND BALANCE, END OF YEAR</b>				
	<u>\$ 242,507</u>	<u>\$ 183,562</u>	<u>\$ 85,525</u>	<u>\$ 511,594</u>

The following notes are an integral part of these statements.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
 Vidalia, Louisiana  
 GOVERNMENTAL FUNDS - GENERAL  
 AND CAPITAL PROJECTS FUNDS

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 and Actual  
 For the Year Ended December 31, 1997

	Governmental Fund Types				Capital Projects	VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET		
<b>REVENUES</b>						
Ad valorem	\$ 134,000	\$ 147,860	\$ 13,860	\$ -	\$ -	\$ -
Interest	7,900	8,232	332	2,000	2,347	347
Other income, penalties and interest	16,715	17,266	551	2,000	1,977	(23)
Total revenues	<u>158,615</u>	<u>173,358</u>	<u>14,743</u>	<u>4,000</u>	<u>4,324</u>	<u>324</u>
<b>EXPENDITURES</b>						
Salaries and benefits	66,400	56,442	9,958	-	-	-
General administrative	45,415	41,020	4,395	1,160	386	774
Travel	-	-	-	-	-	-
Maintenance	46,500	34,763	11,737	-	-	-
Capital outlay-equipment	14,400	5,947	8,453	81,600	48,258	33,342
Total expenditures	<u>172,715</u>	<u>138,172</u>	<u>34,543</u>	<u>82,760</u>	<u>48,644</u>	<u>34,116</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(14,100)	35,186	49,286	(78,760)	(44,320)	34,440
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>242,507</u>	<u>242,507</u>	-	<u>85,525</u>	<u>85,525</u>	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 228,407</u>	<u>\$ 277,693</u>	<u>\$ 49,286</u>	<u>\$ 6,765</u>	<u>\$ 41,205</u>	<u>\$ 34,440</u>

The following notes are an integral part of these statements.



CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
 Vidalia, Louisiana  
 GOVERNMENTAL FUNDS - GENERAL  
 AND CAPITAL PROJECTS FUNDS

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 and Actual  
 For the Year Ended December 31, 1996

	Governmental Fund Types			
	.....General Fund.....		.....Capital Projects.....	
	BUDGET	ACTUAL	BUDGET	ACTUAL
				VARIANCE
				FAVORABLE
				(UNFAVORABLE)
REVENUES				
Ad valorem	\$ 105,000	\$ 143,221	\$ -	\$ -
Interest	5,500	6,498	3,900	343
Other income, penalties and interest	15,815	16,044	9,000	1,240
Total revenues	<u>126,315</u>	<u>165,763</u>	<u>12,900</u>	<u>1,583</u>
EXPENDITURES				
Salaries and benefits	64,500	49,058	-	-
General administrative	57,450	63,760	650	380
Travel	-	-	500	500
Maintenance	49,500	28,342	-	-
Capital outlay-equipment	3,400	5,562	133,100	24,778
Total expenditures	<u>174,850</u>	<u>146,722</u>	<u>134,250</u>	<u>25,658</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(48,535)	19,041	(121,350)	27,241
FUND BALANCES AT BEGINNING OF YEAR	<u>223,466</u>	<u>223,466</u>	<u>179,634</u>	<u>-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 174,931</u>	<u>\$ 242,507</u>	<u>\$ 58,284</u>	<u>\$ 27,241</u>

The following notes are an integral part of these statements.



CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Concordia Fire Protection District No. 2 was created by the Concordia Parish Police Jury by ordinance on October 9, 1989 for the purpose of fire protection. The District operates in compliance with Part II, Title 40:1492-1501 of the Louisiana Revised statutes and its boundaries are outside of the corporate limits of any municipality in Concordia Parish and outside of the Monterey Fire Protection District No. 1. All of its territory is located in Concordia Parish, Louisiana. The District is governed by a Board of Supervisors appointed by the Concordia Parish Police Jury.

The accounting and reporting policies of the Concordia Fire Protection District No. 2 conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

1. Financial Reporting Entity

This report includes all funds which are controlled by or dependent of the Board of Supervisors. Control by or dependence on the Fire District was determined on the basis of budget adoption, authority to issue debt, appointment of governing body, and other general oversight responsibility.

2. Fund Accounting

The accounts of the Fire District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the accompanying financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Concordia Fire Protection District No. 2. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities which are not found financier by any other fund.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

General Fixed Assets and General Long-Term Debt Account Groups

General Fixed Assets-

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

3. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis (GAAP) of accounting.

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February.

Taxes levied at 7.05 mills of the assessed valuation of property in the district for operations and maintenance and 8.63 mills for payment of bonds and interest.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Purchases of equipment and supplies are recorded when the related fund liability is incurred.

4. Budget Practices

Annually, the Fire District adopts a budget. Appropriations lapse at year end and the District does not utilize encumbrance accounting.

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-CONTINUED

5. Cash and Investments

a. Deposits

At year end, the bank's balance of the District's deposits (checking and savings accounts) was \$241,056. Of this balance, \$192,326 was covered by FDIC insurance, \$48,730 was covered by collateral held by its agent in the District's name.

6. Total Column on Combined Statements - Overview

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B - GENERAL LONG-TERM DEBT

At December 31, 1997, long-term debt was comprised of the following:

Bonds payable	<u>\$ 1,050,000</u>
---------------	---------------------

The following is a summary of the long-term debt transaction for the two years ended December 31, 1997:

	<u>1997</u>	<u>1996</u>
Long-term debt at beginning of period	\$ 1,130,000	\$ 1,205,000
Bonds paid	<u>80,000</u>	<u>75,000</u>
Long-term debt at end of period	<u>\$ 1,050,000</u>	<u>\$ 1,130,000</u>

The long-term debt is \$1,400,000 general obligation bonds due in annual principal installments ranging from \$85,000 to \$150,000 through 2006, interest rate is 6.15% to 7.05%.

The maturity schedule for the general obligation bonds dated March 1, 1991 payable from ad valorem taxes is as follows:

<u>Date</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 85,000	\$ 67,241	\$ 152,241
1999	95,000	61,659	156,659
2000	100,000	55,515	155,515
2001	110,000	48,793	158,793
2002	115,000	41,479	156,479
2003-2006	545,000	79,011	624,011
	<u>\$ 1,050,000</u>	<u>\$ 353,698</u>	<u>\$ 1,403,698</u>

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1997

NOTE C - COMPENSATED ABSENCES

The Fire District has the following policy relating to vacation and sick leave:

1. Employees with one year in service with the District accrue one week of vacation and ten days sick leave.
2. Employees with more than two years in service with the District accrue two weeks of vacation and ten days sick leave.
3. Vacation and sick leave is not cumulative.

The cost of accrued absences was not accrued at December 31, 1997 because it is not material.

NOTE D - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> 6-30-95	<u>1996</u>		<u>Balance</u> 6-30-96
		<u>Additions</u>	<u>Deletions</u>	
Buildings	\$ 478,913	\$ 4,382	\$ -	\$ 483,295
Equipment	713,068	109,502	2,070	820,500
Total	<u>\$ 1,191,981</u>	<u>\$ 113,884</u>	<u>\$ 2,070</u>	<u>\$ 1,303,795</u>
	<u>Balance</u> 6-30-96	<u>1997</u>		<u>Balance</u> 6-30-97
		<u>Additions</u>	<u>Deletions</u>	
Buildings	\$ 483,295	\$ -	\$ 17,859	\$ 465,436
Equipment	820,500	72,583	1,950	891,133
Total	<u>\$ 1,303,795</u>	<u>\$ 72,583</u>	<u>\$ 19,809</u>	<u>\$ 1,356,569</u>

NOTE E - PENSION PLAN

Substantially all employees of Concordia Fire Protection District No. 2 are members of the Louisiana Firefighters Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees



CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1997

NOTE E - PENSION PLAN - CONTINUED

who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

State statute requires covered employees to contribute a percentage of their salaries to the System. Employer contributions are determined annually based on results of the valuation of the prior fiscal year with adjustments for any dedicated tax monies or appropriated funds.

The following provides certain disclosures for the district and the retirement system that are required by GASB Codification Section P20.129:

Concordia Fire Protection No. 2

	1997	1996
Total current-year payroll	\$ <u>50,445</u>	\$ <u>40,956</u>
Total current-year covered payroll	\$ <u>25,025</u>	\$ <u>21,296</u>

	<u>1997</u>		<u>1997</u>		<u>1997</u>	
	Required by Statute		Actual		Actuarially Required	
	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount
Contributions:						
Employees	8.00%	\$ 2,002	8.00%	\$ 2,002	8.00%	\$ 2,002
Employer	9.00%	2,252	9.00%	2,252	8.16%	2,252
Total	<u>17.00%</u>	<u>\$ 4,254</u>	<u>17.00%</u>	<u>\$ 4,254</u>	<u>16.16%</u>	<u>\$ 4,254</u>

Per cent of employer's actuarially required contribution to all participating employers

.04%

	<u>1996</u>		<u>1996</u>		<u>1996</u>	
	Required by Statute		Actual		Actuarially Required	
	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount
Contributions:						
Employees	8.00%	\$ 1,704	8.00%	\$ 1,704	8.00%	\$ 1,704
Employer	9.00%	1,917	9.00%	1,917	8.16%	1,917
Total	<u>17.00%</u>	<u>\$ 3,621</u>	<u>17.00%</u>	<u>\$ 3,621</u>	<u>16.16%</u>	<u>\$ 3,621</u>

Per cent of employer's actuarially required contribution to all participating employers

.04%

CONCORDIA FIRE PROTECTION DISTRICT NO. 2  
 SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS  
 FOR THE YEAR ENDED DECEMBER 31, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
Charlie Sutton	\$ 600	\$ 399
Charles Dew	600	600
Howard Jackson	600	600
Judy Pugh	600	600
Malcolm Smith	<u>600</u>	<u>600</u>
	<u>\$ 3,000</u>	<u>\$ 2,799</u>

**Other Reports Required by Government Auditing Standards**



# SWITZER, HOPKINS & MANGE

Certified Public Accountants

DENNIS R. SWITZER, CPA  
H. MYLES HOPKINS, CPA  
SUSAN L. MANGE, CPA  
ROXANNE B. JAMES, CPA  
JOHN M. JONES, CPA 1921 - 1983

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

Member of the Board of Supervisors  
Concordia Fire Protection District No. 2  
Ferriday, Louisiana

We have audited the general purpose financial statements of Concordia Fire Protection District No. 2 as of and for the two years ended December 31, 1997, and have issued our report thereon dated July 14, 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 Concordia Fire Protection District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards.

#### Six Month Statutory Issue Date

This auditor did not comply with the six month statutory issue date requirement. The audit report was mailed to the Legislative Auditor approximately three weeks after the due date.

The reason the audit did not comply with the six month issue date requirement was because certain confirmations of cash balances were received too late for the audit to be mailed on time. The confirmations were received after the issue date had expired.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Concordia Fire Protection District No 2's control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control

Members of the Board of Directors  
Concordia Fire Protection District No. 2  
Page Two

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 general purpose 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 the Board of Directors and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Ferriday, Louisiana  
July 14, 1998

*Switzer, Hopkins & Manger*

**CONCORDIA FIRE PROTECTION DISTRICT #2**  
**P. O. BOX 1150**  
**VIDALIA, LOUISIANA 71373**

July 17, 1998

Office of the Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Sir:

In response to the "Six Month Statutory Issue Date" of our audit report for the two years ended December 31, 1997, we will be sure to have to audit done within the six month period allowed for the next audit.

Sincerely,  
  
Joe Boykin, Secretary Treasurer