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**Report For District No. 4
Weston, Louisiana
General Purpose Financial Statements
As of and for the Year Ended December 31, 2009**

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

Release Date 5-15-11

Bienville Parish No. 4
Benton, Louisiana

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COOK & MOREHART

Certified Public Accountants

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Independent Auditor's Report

Board of Commissioners
Bourne Fire District No. 4
Bourne, Louisiana 71005

We have audited the general purpose financial statements of the Bourne Fire District No. 4 (the District), a component unit of the Bourne Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Bourne 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 Bourne Fire District No. 4, as of December 31, 2000, 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 June 12, 2001 on our consideration of Bourne 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Cook & Morehart
Certified Public Accountants
June 12, 2001

Denton Fire District No. 4
Denon, Louisiana
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2008

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General	Debt Service	General Fund Assets	General Long-Term Debt	
Assets and Other Debits					
Cash and cash equivalents	\$ 568,838	\$ 303,332	\$	\$	\$ 872,170
Receivables - all valuation taxes	858,524	148,413			1,006,937
Land			15,490		15,490
Buildings			353,916		353,916
Equipment			1,828,585		1,828,585
Amount available in debt service funds				448,333	448,333
Amount to be provided for retirement of general long-term debt				1,641,600	1,641,600
Total assets and other debits	\$ 1,427,362	\$ 451,745	\$ 2,207,001	\$ 1,489,933	\$ 5,217,041
Liabilities and Fund Equity					
Liabilities:					
Accounts payable	\$ 12,687	\$ 4,412	\$	\$	\$ 17,099
Amounts payable	3,008				3,008
General obligation bonds payable				845,088	845,088
Capital lease obligation				543,153	543,153
Total liabilities	15,695	4,412		1,438,294	1,616,078
Fund equity:					
Investment in general fund assets			2,207,001		2,207,001
Fund balances -					
Reserved for debt service		448,333			448,333
Unassigned, undesignated	1,281,849				1,281,849
Total fund equity	1,281,849	448,333	2,207,001		3,987,183
Total liabilities and fund equity	\$ 1,297,544	\$ 450,745	\$ 2,207,001	\$ 1,489,933	\$ 5,217,041

The accompanying notes are an integral part of this statement.

Boston Fire District No. 4
 (Series, Conditions)
 Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended December 31, 2000

	General	Debt Service	Total Memorandum Only
Revenues:			
Ad valorem taxes	\$ 572,218	\$ 151,859	\$ 724,077
Inter-governmental fire insurance rebates	14,208		14,208
Interest income	34,844	17,850	52,694
Other	4		4
Total revenues	621,814	169,709	791,523
Expenditures:			
Current -			
Costs of government	16,807	4,812	21,619
Public Safety	385,850		385,850
Capital outlay	384,723		384,723
Debt service:			
Principal retirement	18,892	78,080	96,972
Interest and fiscal charges	14,215	68,527	82,742
Faying agent fee		511	511
Total expenditures	839,427	142,918	982,345
Excess of revenues over expenditures	(217,613)	26,791	(190,822)
Other financing sources -			
Proceeds from capital lease	312,795		312,795
Excess (deficiency) of revenues and other financing sources over expenditures	91,182	26,791	117,973
Fund balances at beginning of year	855,385	600,507	1,455,892
Fund balances at end of year	\$ 946,567	\$ 627,298	\$ 1,573,865

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
Budget (Cash Basis) and Actual - All Governmental Fund Types
For the Year Ended December 31, 2003

	General Fund		Variances - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Ad valorem taxes	\$ 545,865	\$ 539,394	1
Inter-governmental fire insurance rebates	12,000	14,798	1,798
Interest income	8,000	34,844	26,844
Other		0	0
Total revenues	<u>567,865</u>	<u>589,036</u>	<u>21,171</u>
Expenditures:			
General government	17,000	75,800	1,317
Public Safety	801,380	385,496	235,810
Capital outlay	75,500	85,809	12,461
Debt service:			
Principal retirement	54,000	78,802	25,808
Interest and fiscal charges		14,215	14,215
Total expenditures	<u>907,880</u>	<u>480,382</u>	<u>290,511</u>
Excess of revenues over (under) expenditures	(340,015)	108,654	326,637
Fund balances at beginning of year	708,080	494,861	294,861
Fund balances at end of year	0	\$ 603,515	\$ 603,515

The accompanying notes are an integral part of this statement.

Bossier Fire District No. 4
Bossier, Louisiana
Notes to Financial Statements
December 31, 2000

(F) Summary of Significant Accounting Policies

The Bossier Fire District No. 4 (the District) was created by the Bossier Parish Police Jury, as authorized by Louisiana Revised Statute 40:1452, on November 18, 1983 by ordinance number 2080. The District is governed by a five member board of commissioners appointed by the Bossier Parish Police Jury, the Town of Bossier, and by its commissioners themselves. The Board of Commissioners received no compensation during 2000. 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 District 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

The District is a component unit of the Bossier Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the District because it appoints or ratifies a voting majority of the board and has the ability to impose its will on them.

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.

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 relating 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 financial resources.

(Continued)

Baton Rouge District No. 4
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 2008
(Continued)

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** –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.
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. **General Fund Assets Account Group** –used to account for fixed assets used in governmental fund type operations for capital purposes.
4. **General Long-Term Debt Account Group** –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 47:1002 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)

Parsons Fire District No. 4
Clinton, Louisiana
Notes to Financial Statements
December 31, 2008
(Continued)

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 liability is incurred.

F. Budgets

The District uses the following budget practices:

1. A preliminary budget for the coming year is prepared by the fire chief 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 six times during 2008. These amendments are reflected in the budgetary appropriations included in the accompanying financial statements.

(Continued)

Parish Fire District No. 4
Bossier, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

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):

	General Fund
Excess of revenues and other sources over (under) expenditures and other uses (budget basis)	\$ 130,877
Adjustments:	
Revenue accounts -- net	130,438
Expenditure accounts -- net	(7,609)
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	\$ 240,481

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 appropriations. 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, 2000.

(Continued)

District Five (District No. 4)
Bossier, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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 or any other state of the United States, or under the laws of the United States.

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 Absence

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

Full-time employees are also eligible to earn 10 days of sick leave each year. Sick leave is allowed to accumulate without limit. Any additional sick leave must be approved by the Board. Unused sick leave upon termination of employment is not paid.

As December 31, 2000, 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)

Baton Rouge District No. 4
Denon, Louisiana
Notes to Financial Statements
December 31, 2008
 (Continued)

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 each item comparable to a condition.

L. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from these estimates.

(2) Levied Taxes

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

	Authorized Millage	Levied Millage	Expiration Date
Operating	18.08	18.08	2007
Operating	18.08	18.08	2007
Debt Service	variable	4.58	2008

(3) Cash and Cash Equivalents

As December 31, 2008, the district has cash and cash equivalents book balances totaling \$688,188 as follows:

Petty Cash	4	150
Banked Deposits		688,220
Certificates of Deposit		<u>128,718</u>
Total		\$ 688,188

(Continued)

Baton Rouge District No. 4
Gentex, Louisiana
Notes to Financial Statements
December 31, 2008
(Continued)

The deposits are stated at cost, which approximates market. Under state law, these deposits for the escrow 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, 2008, the district had 6682,629 in deposits (escrow bank balances). These deposits are secured primarily by 4219,517 of federal deposit insurance and 1872,811 of pledged securities held by the custodial bank in the name of the fiscal agent bank (Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 28:1279 imposes a statutory requirement on the custodial bank to advise the and call the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

(4) **Changes in General Fund Assets**

A summary of changes in general fund assets follows:

	Balance 12-31-07	Additions	Deductions	Balance 12-31-08
Land	\$ 15,400	-	-	\$ 15,400
Buildings	252,810	-	-	252,810
Equipment	1,405,750	284,725	(71,500)	1,618,975
Total general fund assets	<u>\$ 1,673,960</u>	<u>\$ 284,725</u>	<u>\$ (71,500)</u>	<u>\$ 1,887,185</u>

(Continued)

Baton Rouge Fire District No. 4
Baton Rouge, Louisiana
Notes to Financial Statements
December 31, 2008
(Continued)

8) Pension Plan

Certain employees of the District are members of the Louisiana Firefighters Retirement System (System), a cost-sharing multi-employer, defined benefit pension plan 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 exist, as an ordinance prior to January 1, 1988, exempting itself from participation in the System. Employees are eligible to retire at or after age 50 with at least 17 years of creditable service or at or after age 55 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 for each year of creditable service, not to exceed 100 percent of their final average salary. Final average salary is the employee's average salary over the 30 consecutive months or period months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 50 for all or after age 55 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.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. The report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 94086, Baton Rouge, Louisiana 70894, or by calling (225) 625-4080.

Plan members are required by state statute to contribute 8.0 per cent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 0.8 per cent of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District's contributions to the System for the years ending December 31, 2008, 1999, and 1998 were \$7,368, \$7,678, and \$3,128, respectively, equal to the required contributions for each year.

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

During 1999, the District began participating in a deferred compensation plan in accordance with the Internal Revenue Code Section 457 (Section-457 Plan). Under Governmental Accounting Standards Board Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, plans that meet the criteria in NGA Statement 1, *Governmental Accounting and Financial Reporting Principles*, should be reported as an expendable trust fund in the financial statements of the government. Because the District's Section 457 Plan does not

(Continued)

Canton Fire District No. 4
Canton, Louisiana
Notes to Financial Statements
December 31, 2000
(Continued)

meet this criteria, the balances in assets and liabilities were not presented in the financial statements of the District. The District's contribution to the Section 457 Plan was \$8,350 and \$3,600 for the years ended December 31, 2000 and 1999, respectively.

(B) Leases

For the year ended December 31, 2000, the district 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, 2000 were \$608. The minimum annual commitments under noncancelable operating leases are as follows:

Year Ending December 31,	
2001	\$608
2002	608
2003	608
2004	608
2005	608
2006 and after	15,400
	<u>\$ 18,432</u>

(C) Changes in General Long Term Debt

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

	Balance 12-31-99	Additions	Payments	Balance 12-31-00
General Obligation Bonds	\$ 1,015,000	\$ --	\$ 78,000	\$ 946,000
Capital Lease Obligation	340,800	312,245	18,592	644,453
Total	<u>\$ 1,355,800</u>	<u>\$ 312,245</u>	<u>\$ 96,592</u>	<u>\$ 1,571,453</u>

Debt payable at December 31, 2000 are comprised of the following individual issues:

General obligation bonds -

\$1,580,000 - 1998 bonds for acquisition of buildings, machinery, and equipment due in annual installments of \$30,000 to \$100,000 through July 1, 2002 interest rates of 7.00 to 11.00 percent. The debt redemption is paid from the Debt Service Fund.

\$ 946,000

(Continued)

Bossier Fire District No. 4
Bossier, Louisiana
Notes to Financial Statements
December 31, 2008
(Continued)

Capital Lease Obligation at December 31, 2008 is comprised of the following agreement:

Agreement dated September 13, 2008 for the lease-purchase of one rescue pumper totaling \$242,240 and one ladder truck totaling \$248,000, due in 10 annual payments of \$40,805.64 effective interest rate of approximately 8.00%. The annual lease payments are paid from the General Fund.	<u>\$ 840,150</u>
Total	<u>\$ 1,488,150</u>

At December 31, 2008 the amount of funds available to service the General Obligation bonds is \$448,333.

The annual requirements to service all bonds and lease obligations outstanding at December 31, 2008, including interest of \$321,808 and \$183,987, respectively, are as follows:

Year ending <u>December 31</u>	<u>Bonds</u>	<u>Capital Leases</u>	<u>Total</u>
2007	\$ 158,808	\$ 34,112	\$ 212,920
2008	158,808	34,112	212,920
2009	142,158	34,112	216,270
2010	140,875	34,112	214,987
2011	140,875	34,112	214,987
2008 - 2010	<u>512,566</u>	<u>210,860</u>	<u>723,426</u>
	<u>\$ 1,219,808</u>	<u>\$ 741,350</u>	<u>\$ 1,961,158</u>

(6) Risk Management

The District purchases commercial insurance to provide worker's compensation coverage and general liability and property insurance. There were no significant reductions in insurance coverage from the prior year.

COOK & MOORE LLP

Certified Public Accountant

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

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

We have audited the component unit financial statements of Boston Fire District No. 4 as of and for the year ended December 31, 2010, and have issued our report thereon dated June 12, 2011. 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 Boston 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, noncompliance 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 Boston 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 was not necessarily designed to identify 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 solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.



Cook & Stewart
Certified Public Accountants
June 12, 2001

Boston Fire District No. 4
Genoa, Louisiana
Summary Schedule of Audit Findings
December 31, 2008

Summary Schedule of Prior Audit Findings

There were no management letter comments for the prior year audit for the year ended December 31, 1999. There were one prior year finding:

Compliance Finding No. B2-1

The district now monitors its cash balances on a monthly basis to ensure all balances are insured.

Corrective Action Plan for Current Year Audit Findings

There were no findings or management letter comments for the current year audit for the year ended December 31, 2008.