

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that error or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the East Central Bossier Parish Fire District No. 1, a component unit of the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.



Cook & Murphree
Certified Public Accountants
May 1, 1997

East Central Boiler Parish Fire District No. 1
 Haughton, Louisiana
 Notes to Financial Statements
 (Continued)
 December 31, 1999

(B) Changes in General Long-Term Debt

The following is a summary of general obligation bond transactions of the East Central Boiler Parish Fire District No. 1 for the year ended December 31, 1999:

	<u>Balance</u> <u>12-31-98</u>	<u>Payments</u>	<u>Balance</u> <u>12-31-99</u>
General Obligation Bonds	<u>\$ 345,000</u>	<u>\$ 120,000</u>	<u>\$ 225,000</u>

Debt payable at December 31, 1999 are comprised of the following individual issues:

General obligation bonds -

1875,000 - 1989 bonds for acquisition of buildings, machinery, and equipment due in annual installments of 100,000 to 1125,000 through March 1, 1999; interest rates of 7.10 to 7.25 percent. The debt redemption is paid from the Debt Service Fund. At December 31, 1999 the amount of funds available to service the General Obligation bonds is 1345,000

\$ 225,000

The annual requirements to amortize all debt outstanding as of December 31, 1999, including interest payments of 120,000 for the General Obligation Bonds are as follows:

<u>Year Ending</u> <u>December 31,</u>	
1997	120,000
1998	120,000
1999	120,000
	<u>\$ 360,000</u>

East Central District Public Fire District No. 1
Baughman, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1988

Budgetary Control

During the year ended December 31, 1988 the actual expenditures exceeded the total budgeted expenditures by more than five percent (5%).

We recommend the District monitor the adopted budget and properly amend the budget in accordance with state law.

COOK & MURPHY

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

East Central Bossier Parish Fire District No. 1
Raynes, Louisiana

We have audited the financial statements of the East Central Bossier Parish Fire District No. 1, a component unit of the Bossier Parish Police Jury, as of December 31, 1989 and for the year then ended, and have issued our report thereon dated May 1, 1991.

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

Compliance with laws, regulations, contracts, and grants applicable to the East Central Bossier Parish Fire District No. 1 is the responsibility of management of the East Central Bossier Parish Fire District No. 1. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying schedule of findings and questioned costs.

This report is intended for the information of the East Central Bossier Parish Fire District No. 1, a component unit of the Bossier Parish Police Jury. However, this report is a matter of public record and its distribution is not limited.

Cook & Murphy
Certified Public Accountants
May 1, 1991

East Central Boarder Parish Fire District No. 1
Houffton, Louisiana
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 1990

	General	Debt Service	Total (Miscellaneous Fund)
Revenues			
Ad valorem taxes	\$ 185,680	\$ 151,476	\$ 337,156
Intergovernmental -- Fire insurance rebate	21,587	-	21,587
Earnings and other income	18,376	-	18,376
Interest income	2,889	2,889	5,778
Total revenues	<u>228,532</u>	<u>154,365</u>	<u>382,897</u>
Expenditures			
Current:			
General government	6,353	4,753	11,106
Public safety	181,267	-	181,267
Capital outlay	35,818	-	35,818
Debt service:			
Principal retirement	-	180,000	180,000
Interest and fiscal charges	-	28,438	28,438
Total expenditures	<u>223,188</u>	<u>213,191</u>	<u>436,379</u>
Excess of revenues over (under) expenditures	940	28,218	29,167
Fund balances at beginning of year	348,745	228,808	577,553
Fund balances at end of year	<u>\$ 349,685</u>	<u>\$ 257,026</u>	<u>\$ 606,711</u>

The accompanying notes are an integral part of this statement.

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East Central States Parish File District No. 1
Naughton, Louisiana
Component Unit Financial Statements
As of and for the Year Ended December 31, 1988

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the Council, or authorized, acting 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.

Printed Date: _____

East Central Texas Public Fire District No. 1
Boyleton, Louisiana

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**Reports in Accordance with
Government Auditing Standards**

East Central Border Parish Fire District No. 1
Houffree, Louisiana
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1998

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General	Debt Service	General	General	
			Fund	Long-Term	
Assets and Other Debits					
Cash	\$ 1,586	\$ 18,116	\$ -	\$ -	\$ 19,702
Investments	112,189	195,092	-	-	307,281
Receivables - ad valorem taxes	167,673	156,899	-	-	324,572
Property and equipment	-	-	1,143,198	-	1,143,198
Amount available in debt service funds	-	-	-	345,000	345,000
Total assets and other debits	\$ 348,447	\$ 369,827	\$ 1,143,198	\$ 345,000	\$ 2,707,481
Liabilities and Fund Equity					
Liabilities					
Accounts payable	\$ 11,348	\$ 4,753	\$ -	\$ -	\$ 16,101
Accrued expenses	1,872	-	-	-	1,872
General obligation bonds payable	-	-	-	345,000	345,000
Total liabilities	\$ 12,220	\$ 4,753	\$ -	\$ 345,000	\$ 362,973
Fund equity					
Investment in general fixed assets	-	-	1,143,198	-	1,143,198
Fund balances -					
Reserved for debt service	-	358,124	-	-	358,124
Unreserved, undesignated	336,227	-	-	-	336,227
Total fund equity	\$ 336,227	\$ 358,124	\$ 1,143,198	\$ -	\$ 1,843,689
Total liabilities and fund equity	\$ 348,447	\$ 369,827	\$ 1,143,198	\$ 345,000	\$ 2,707,481

The accompanying notes are an integral part of this statement.

COOK & MOOREHEAD

Chartered Public Accountants

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

Board of Commissioners

East Central Border Parish Fire District No. 1
Houffton, Louisiana

We have audited the component unit financial statements of the East Central Border Parish Fire District No. 1, a component unit of the Border Parish Police Jury, as of December 31, 1998 and for the year then ended, and have issued our report thereon dated May 1, 1999. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the East Central Border Parish Fire District No. 1 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that conditions 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 East Central Border Parish Fire District No. 1 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 the auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

East Central Basin Parish Fire District No. 1
 Haughton, Louisiana
 Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (Book Budget) and Actual
 General Fund
 For the Year Ended December 31, 1998

	General Fund		
	Budget	Actual	Variance- Favorable (Adverse)
Revenues:			
Ad valorem taxes	\$ 174,640	\$ 173,287	\$ (1,353)
Intergovernmental - fire insurance rebate	21,800	21,507	(293)
Donations and other income	800	16,279	15,479
Interest income	5,808	7,859	2,051
Total revenues	<u>202,848</u>	<u>219,432</u>	<u>16,584</u>
Expenditures:			
General government	-	5,485	(5,485)
Public safety	198,080	198,280	(200)
Capital outlay	31,000	30,049	(951)
Debt service	-	-	-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Paying agent fee	-	-	-
Total expenditures	<u>200,080</u>	<u>224,814</u>	<u>24,734</u>
Excess of revenues over (under) expenditures	2,768	(15,382)	(12,614)
Fund balances at beginning of year	<u>164,805</u>	<u>158,531</u>	<u>(6,274)</u>
Fund balances at end of year	<u>\$ 167,573</u>	<u>\$ 143,149</u>	<u>\$ (24,424)</u>

The accompanying notes are an integral part of this statement.

East Central Beaudier Parish Fire District No. 1
Houppin, Louisiana
Notes to Financial Statements
December 31, 2008

(7) Summary of Significant Accounting Policies

The East Central Beaudier Parish Fire District No. 1 was created by the Beaudier Parish Police Jury, as authorized by Louisiana Revised Statute 48:1402, on October 26, 1979 by resolution number 848. The district is governed by a five man or board of commissioners appointed by the Beaudier Parish Police Jury. The Board of Commissioners received no compensation during 2008. The district is responsible for maintaining and operating fire stations and equipment and providing the protection within the boundaries of the district.

A. Basis of Presentation

The accompanying component unit financial statements of the East Central Beaudier Parish Fire District No. 1 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 political jurisdiction, for reporting purposes, the Beaudier Parish Police Jury is the financial reporting entity for Beaudier 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 extent 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 Beaudier Parish Police Jury for financial reporting purposes. The basic criteria 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:

- F. Applying a voting majority of an organization's governing body, and:
 - a. The ability of the police jury to impose its will on the organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

East Central Electric Parish Fire District No. 1
Bossier, Louisiana
Notes to Financial Statements
(Continued)
December 31, 2000

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 spendable 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 rebates, and interest earnings on investments.

East Central Senior Parks Fire District No. 3
Houghton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1998

8. Budgets

The district uses the following budget practices:

1. A preliminary budget for the ensuing 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. There were no budget amendments for 1998.

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>
Excess of revenues and other sources over (under) expenditures and other uses (Budget basis)	\$ 18,190
Adjustments:	
Revenue accruals - net	12,473
Expenditure accruals - net	<u>1,375</u>
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$ 28,288</u>

East Central Gasstar Parish Fire District No. 1
Bogalton, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1988

E. 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 ensure that portions 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, 1988.

F. Cash and Cash Equivalents

Cash includes amounts in petty cash, interest-bearing demand deposits, and money market accounts. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or money market accounts with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. U.S. bonds and certificates 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. Treasury notes are classified as investments, regardless of their maturity. Investments are stated at cost.

G. Fixed Assets

Fixed assets are recorded at 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. 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.

H. Compensated Absence

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

At December 31, 1988, there were no employee leave benefits requiring recognition. The cost of leave privileges is recognized as a current-year expenditure when leave is actually taken.

East Central Electric Parish Fire District No. 1
Bossier, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1989

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.

K. Total Columns on Statements

Total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in those columns do not present financial position, or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

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 those estimates.

(2) Levied Taxes

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

	Authorized Mills	Levied Mills	Expire Date
Operating	19.00	0.00	1988
Debt Service	variable	0.00	1989

East Central Basin Parish Fire District No. 1
Bogalusa, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1998

(X) Cash and Cash Equivalents

At December 31, 1998, the district had cash and cash equivalents bank balances totaling 45,528 in interest-bearing demand deposits.

The deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1998, the district had 18,953 in deposits (collected bank balances). These deposits are secured entirely from risk by federal deposit insurance.

(XI) Investments

At December 31, 1998, the District had investments totaling 4387,251 consisting of the following:

	<u>Carrying Amount</u>	<u>Market Value</u>
U.S. Money Market Funds	1 23,945	1 23,945
U.S. Discount Notes	343,388	347,818
	<u>367,333</u>	<u>371,763</u>

The investments are in the name of the District and are held by the District's fiscal agent. The discount notes and money market funds are considered category 1 in applying the credit risk of GASB Codification Section 850.104.

(XII) 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.

East Central Electric Parish Fire District No. 1
Bogalusa, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1999

(7) Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12-31-98	Additions	Retirements	Balance 12-31-99
Land	\$ 44,500	\$ -	\$ -	\$ 44,500
Buildings	314,289	-	-	314,289
Equipment	868,257	33,918	(14,932)	887,243
Total general fixed assets	<u>\$ 1,127,046</u>	<u>\$ 33,918</u>	<u>\$ (14,932)</u>	<u>\$ 1,146,032</u>

East Central Electric Parish No. 1 (District No. 1)
Bossier, Louisiana
Notes to Financial Statements
(Continued)
December 31, 1980

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 income savings on investments.
3. **General Fixed Assets Account Group** - This account group is used to account for fixed assets used in governmental fund type operations for control purposes.
4. **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.

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.

COOK & MONNIART

Certified Public Accountants

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Independent Auditor's Report

Board of Commissioners

East Central Beecher Parish Fire District No. 1

Houffton, Louisiana

We have audited the accompanying financial statements of the East Central Beecher Parish Fire District No. 1, Houffton, Louisiana, a component unit of the Beecher Parish Police Jury, as of December 31, 1990 and for the year then ended. These component unit financial statements are the responsibility of the East Central Beecher Parish Fire District No. 1's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. 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 our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the East Central Beecher Parish Fire District No. 1, a component unit of the Beecher Parish Police Jury, as of December 31, 1990, 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 May 1, 1991 and shown on pages 15-18 as our consideration of East Central Beecher Parish Fire District No. 1's internal control structure and a report dated May 1, 1991 and shown on page 17 on its compliance with laws and regulations.



Cook & Monniart
Certified Public Accountants
May 1, 1991