

**AVOYELLES FIRE PROTECTION
DISTRICT #2**

Financial Report

Year Ended June 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Avoyelles Fire Protection District #2,
Cottonport, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Avoyelles Fire Protection District #2 (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the District, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Net Position
June 30, 2020

ASSETS	
Cash and interest bearing deposits	\$ 78,130
Taxes receivable	7,766
Capital assets, net	<u>46,474</u>
Total assets	<u>132,370</u>
LIABILITIES	
Accounts payable	<u>1,000</u>
NET POSITION	
Net investment in capital assets	46,474
Unrestricted	<u>84,896</u>
Total net position	<u>\$ 131,370</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Activities
For the Year Ended June 30, 2020

Expenses:	
Public safety	<u>\$ 100,794</u>
General revenues:	
Ad valorem taxes	109,556
Miscellaneous revenue	118
Interest income	<u>875</u>
Total general revenues	<u>110,549</u>
Change in net position	9,755
Net position - beginning	<u>121,615</u>
Net position - ending	<u>\$ 131,370</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Balance Sheet - Governmental Fund
June 30, 2020

ASSETS

Cash	\$ 78,130
Taxes receivable	<u>7,766</u>
Total assets	<u>\$ 85,896</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,000
Fund balance:	
Unassigned	<u>84,896</u>
Total liabilities and fund balance	<u>\$ 85,896</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2020

Total fund balance for governmental fund	\$ 84,896
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Buildings and improvements, net of \$26,868 accumulated depreciation	\$ 32,946
Equipment, vehicles, furniture, and fixtures net of of \$149,381 accumulated depreciation	<u>13,528</u> <u>46,474</u>
Net position at June 30, 2020	<u>\$ 131,370</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2020

Revenues:	
Ad valorem taxes	\$ 109,556
Miscellaneous revenue	118
Interest income	<u>875</u>
Total revenues	<u>110,549</u>
Expenditures:	
Current -	
Public Safety	
Professional fees	21,825
Insurance	4,300
Instructional materials	3,461
Office and other expense	11,719
Miscellaneous	156
Repairs and maintenance	3,293
Training coordinator	12,000
Pension deduction	39,556
Capital outlay	<u>14,274</u>
Total expenditures	<u>110,584</u>
Net change in fund balance	(35)
Fund balance, beginning	<u>84,931</u>
Fund balance, ending	<u>\$ 84,896</u>

The accompanying notes are an integral part of the basic financial statements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2020

Total net change in fund balance per statement of revenue, expenditures and changes in fund balance	\$ (35)
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the statement of revenues, expenditures and changes in fund balances	\$14,274	
Depreciation expense	<u>(4,484)</u>	<u>9,790</u>
Total change in net position per statement of activities		<u>\$ 9,755</u>

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Fiduciary Net Position
Agency Fund
June 30, 2020

ASSETS

Cash	<u>\$ 776,015</u>
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LIABILITIES

Due to others	<u>\$ 776,015</u>
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The accompanying notes are an integral part of the basic financial statements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Avoyelles Fire Protection District #2 (District), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

The Fire Protection District #2 of the Parish of Avoyelles, State of Louisiana, is comprised of and embraces all of that territory within the boundaries of the Parish of Avoyelles, less and except that territory within the boundaries of Ward One of the Parish as those boundaries are presently constituted. The District was created by resolution of the Avoyelles Parish Police Jury on July 10, 1990 for the purpose of collecting and disbursing the ad valorem taxes raised, to monitor the expenditures of each sub-district, and to engage in any lawful activity as provided under Article 40 of the Revised Statutes of the State of Louisiana. The basic operations of the district are financed by ad valorem taxes levied by the Police Jury and state revenue sharing received from the State through the Avoyelles Parish Sheriff's Office. The District is governed by a Board of Commissioners consisting of ten members who serve without pay.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. These statements include all funds of the reporting entity except the fiduciary funds. They include the fund of the reporting entity, which is considered to be a governmental activity. The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

The District reports the following major governmental fund –

General Fund – This fund is used to account for all revenues and expenditures of the District. All general tax revenues, interest, and other receipts that are not allocated by law or contractual agreement to some fund are accounted for in this fund, and all general operating expenditures are paid through this fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District’s by-laws.

In addition, the District reports the following fiduciary fund -

Agency Fund –This fund accounts for assets held by the District for the sub-districts. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded as a liability when incurred or when the economic asset is used. Revenues, expenses, gains, losses, assets, deferred outflows of resources,

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash includes all demand accounts, savings accounts, and certificates of deposits of the District.

Capital Assets

Capital assets, which include land, easements, buildings, building improvements, vehicles, machinery, equipment, and other tangible assets are reported in the governmental activities' column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District's capitalization policy is to capitalize all fixed assets. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful lives of buildings are 30 years, and equipment is 7 to 10 years.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

In the fund financial statements capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted asset.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

- c. Committed includes amounts that can be used only for specific purposes determined by a formal decision of the Board of Commissioners, which is the highest level of decision-making authority for the Avoyelles Fire Protection District #2.
- d. Assigned includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board of Commissioners' adopted policy, only the District may assign amounts for specific purposes.
- e. Unassigned includes all other spendable amounts.

When an expenditure is incurred for the purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its committed or assignment actions.

E. Revenues, Expenditures and Expenses

Revenues

The District considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The District generally defines the availability period for revenue recognition as received within sixty (60) days of year end. The District's major revenue sources that meet this availability criterion are ad valorem taxes.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets,

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in direct obligations of the United States government, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered, or the District will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. The District does not have a policy for custodial credit risk; however, under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or 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 bank. 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. Deposit balances (bank balances) at June 30, 2020, are secured as follows:

Bank balances	<u>\$ 854,226</u>
Insured	\$250,000
Uninsured and collateral held by pledging bank not in District's name	<u>604,226</u>
Total	<u>\$ 854,226</u>

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(3) Capital Assets

Capital asset activity was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets being depreciated:				
Buildings and improvements	\$ 59,814	\$ -	\$ -	\$ 59,814
Equipment, vehicles, furniture and fixtures	148,635	14,274	-	162,909
Total capital assets	<u>208,449</u>	<u>14,274</u>	<u>-</u>	<u>222,723</u>
Less accumulated depreciation				
Buildings and improvements	24,419	2,449	-	26,868
Equipment, vehicles, furniture and fixtures	147,346	2,035	-	149,381
Total accumulated depreciation	<u>171,765</u>	<u>4,484</u>	<u>-</u>	<u>176,249</u>
Capital assets, net	<u>\$ 36,684</u>	<u>\$ 9,790</u>	<u>\$ -</u>	<u>\$ 46,474</u>

Depreciation expense of \$4,484 was charged to the public safety function.

(4) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 2 of each year. Taxes are levied in June and billed to the taxpayers by the Avoyelles Parish Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Assessor and are collected by the Sheriff.

For the year ended June 30, 2020, taxes of 10.0 mills were levied on property with assessed valuations totaling \$114,552,907. Total taxes levied during 2020 were \$1,144,214. Taxes receivable at June 30, 2020 were \$7,766. The District retained \$70,000 of the total taxes levied after paying pension expense of \$39,556.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

The following is a summary of the Ad Valorem Taxes, State Revenue Sharing and Federal Revenue Sharing that the District has the responsibility of collecting and disbursing:

Sub-Districts	Total Collections	Total Distribution	Unsettled
Bordelonville Volunteer Fire Department	\$ 62,704	\$ 25,000	\$ 37,704
Brouillette Volunteer Fire Department	49,229	25,000	24,229
Bunkie Fire Department	168,044	40,000	128,044
Cottonport Volunteer Fire Department	95,211	25,000	70,211
Dupont Volunteer Fire Department	49,797	25,000	24,797
Evergreen Volunteer Fire Department	40,503	25,000	15,503
Fifth Ward Volunteer Fire Department	98,377	25,000	73,377
Hessmer Volunteer Fire Department	112,825	25,000	87,825
Goudeau Volunteer Fire Department	30,519	25,000	5,519
Mansura Volunteer Fire Department	107,427	25,000	82,427
Marksville Fire Department	75,284	-	75,284
Moreauville Volunteer Fire Department	77,516	25,000	52,516
Plaucheville Volunteer Fire Department	58,076	25,000	33,076
Simmesport Volunteer Fire Department	90,503	25,000	65,503
Totals	<u>\$ 1,116,015</u>	<u>\$ 340,000</u>	<u>\$ 776,015</u>

(5) Board of Commissioners

The Avoyelles Fire Protection District #2 is governed by a Board of Commissioners composed of ten members, who serve without pay. Board members and their terms served are as follows:

Elected Official	Term Expires
Joseph Frank - President	January 2022
Robert Lemoine - Vice President	January 2021
Quinn Drouin	January 2021
Kenneth Bordelon	January 2022
Chris Lemoine	January 2021
Gerald Normand	January 2021
Dana Smith	January 2022
Nick Ducote	January 2021
Don Brevelle	January 2021
John Eric Lemoine	January 2022

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(6) Compensation, Benefits and Other Payments to Board President

For the year ended June 30, 2020, the District made no payments of compensation, benefits or other payments to Board President Joey Frank.

(7) Risk Management

The District is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage for each of these risks of loss. Management believes coverage is sufficient to preclude any significant uninsured losses to the District. There have been no significant reductions in the insurance during the year, nor have settlements exceeded coverage for the past three years.

(8) Litigation

As of June 30, 2020, the District was not involved in any lawsuits claiming damages that would not be adequately covered by liability insurance.

(9) New Accounting Pronouncements

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The provisions of GASB Statement No. 84 are effective for fiscal years beginning after December 15, 2019. The effect of implementation on the District's financial statements has not yet been determined.

**REQUIRED
SUPPLEMENTARY INFORMATION**

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Intergovernmental revenues -				
Ad valorem taxes	\$ 92,000	\$ 105,000	\$ 109,556	\$ 4,556
Miscellaneous revenue	-	-	118	118
Interest income	1,000	900	875	(25)
Total revenues	<u>93,000</u>	<u>105,900</u>	<u>110,549</u>	<u>4,649</u>
Expenditures:				
Current -				
Public safety:				
Professional fees	22,000	21,900	21,825	75
Insurance	4,800	4,200	4,300	(100)
Instructional materials	1,500	12,900	3,461	9,439
Office and other expense	8,000	8,250	11,719	(3,469)
Repairs and maintenance	2,400	3,300	3,293	7
Miscellaneous	-	-	156	(156)
Training coordinator	12,000	12,000	12,000	-
Pension deduction	37,000	35,000	39,556	(4,556)
Capital outlay	5,300	8,350	14,274	(5,924)
Total expenditures	<u>93,000</u>	<u>105,900</u>	<u>110,584</u>	<u>(4,684)</u>
Change in fund balance	-	-	(35)	(35)
Fund balance, beginning	<u>84,931</u>	<u>84,931</u>	<u>84,931</u>	<u>-</u>
Fund balance, ending	<u>\$ 84,931</u>	<u>\$ 84,931</u>	<u>\$ 84,896</u>	<u>\$ (35)</u>

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Required Supplementary Information
For the Year Ended June 30, 2020

(1) Budget and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared by the Board President and Treasurer for the fiscal year no later than fifteen days prior to the beginning of each fiscal year and is legally adopted by the Board of Commissioners.
2. The budget is amended, if necessary, by approval of the Board of Commissioners in the same manner as the original budget is adopted.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are presented as originally adopted or as amended by the District.

(2) Excess of Expenditures Over Appropriations

For the year ended June 30, 2020, expenditures exceeded appropriations in the general fund.

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Avoyelles Fire Protection District #2
Cottonport, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Avoyelles Fire Protection District #2 (District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 16, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of current and prior year audit findings and management's corrective action plan as 2020-001, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying schedule of current and prior year audit findings and management's corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2020

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

2020-001 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: Unknown.

CONDITION: Management and staff lack the expertise and /or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The District's internal control over financial reporting includes policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements, including the ability of management and staff to detect potential misstatements that may exist in the financial statements and related disclosures.

CAUSE: The cause of the condition results from a reliance on the external auditor as part of the internal control process.

EFFECT: Financial statements and related supporting transactions may reflect a departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: We evaluated the cost vs benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently our financial staff receive training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2020

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2019-001 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: The Avoyelles Fire Protection District #2 does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2020-001.

**REPORTS ON AGREED-UPON
PROCEDURES FOR SUB-DISTRICTS**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #2 – c/o Marksville Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #2, - c/o Marksville Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #2 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #2 – c/o Marksville Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #2 – c/o Marksville Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #3 – c/o Bordelonville Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #3 – c/o Bordelonville Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #3 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #3 – c/o Bordelonville Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #3 – c/o Bordelonville Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #4 – c/o Hessmer Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #4 – c/o Hessmer Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #4 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #4 – c/o Hessmer Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #4 – c/o Hessmer Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #5 – c/o Mansura Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #5 – c/o Mansura Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #5 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #5 – c/o Mansura Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #5 – c/o Mansura Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #6 – c/o Moreauville Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #6 – c/o Moreauville Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #6 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #6 – c/o Moreauville Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #6 – c/o Moreauville Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #7 – c/o Simmesport Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #7 – c/o Simmesport Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #7 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #7 – c/o Simmesport Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #7 – c/o Simmesport Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #8 – c/o Bunkie Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #8 – c/o Bunkie Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #8 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #8 – c/o Bunkie Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #8 – c/o Bunkie Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #9 – c/o Evergreen Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #9 – c/o Evergreen Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #9 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #9 – c/o Evergreen Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was not accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #9 – c/o Evergreen Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #10 – c/o Cottonport Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #10 – c/o Cottonport Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #10 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #10 – c/o Cottonport Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #10 – c/o Cottonport Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #11 – c/o Plaucheville Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #11 – c/o Plaucheville Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #11 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #11 – c/o Plaucheville Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was not accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #11 – c/o Plaquemine Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #12 – c/o Fifth Ward Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #12 – c/o Fifth Ward Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #12 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #12 – c/o Fifth Ward Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #12 – c/o Fifth Ward Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
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Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #13 – c/o Goudeau Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #13 – c/o Goudeau Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #13 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #13 – c/o Goudeau Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #13 – c/o Goudeau Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
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Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #14 – c/o Brouillette Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #14 – c/o Brouillette Volunteer Fire Department to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #14 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #14 – c/o Brouillette Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #14 – c/o Brouillette Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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Certified Public Accountants

Alexandria, Louisiana
December 16, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #15 – c/o Dupont Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Avoyelles Fire Protection District #2 and Sub-District #15 – c/o Dupont Volunteer Fire Department solely to assist you in ascertaining compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2 for the fiscal period July 1, 2019 through June 30, 2020. The management of Sub-District #15 is responsible for compliance with the provisions of the by-laws. The sufficiency of these procedures is solely the responsibility of the Avoyelles Fire Protection District #2 and Sub-District #15 – c/o Dupont Volunteer Fire Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2020 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2020.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance by the sub-district with the provisions of the by-laws of the Avoyelles Fire Protection District #2. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Avoyelles Fire Protection District #2 and Sub-District #15 – c/o Dupont Volunteer Fire Department and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

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