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PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.

PLAUCHEVILLE, LOUISIANA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

JUNE 30, 1999

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

Release Date FEB 09 2000

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Juanita DeVillier Brouillette

Certified Public Accountant

Accountant's Compilation Report

December 29, 1999

Board of Directors
Plaucheville Volunteer Fire Department, Inc.
Post Office Box 57
Plaucheville, Louisiana 71362

I have compiled the accompanying general purpose financial statement of the Plaucheville Volunteer Fire Department, Inc. as of and for the year ended June 30, 1999, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The accompanying financial statement has been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or any other form of assurance on it.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, net assets, revenues, and expenses. Accordingly, this financial statement is not designed for those who are not informed about such matters.

In accordance with the Louisiana governmental Audit Guide and the provisions of state law, I have issued a report, dated December 29, 1999 on the results of my agreed-upon procedures.

Juanita DeVillier Brouillette
Certified Public Accountant

318-346-9468 ° 1230 Hwy 71 South ° Post Office Box 153 ° Bunkie, La. 71322

**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED JUNE 30, 1999**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
CASH RECEIPTS				
Federal/ State Grants	\$ ---	\$ 40,000	\$ ---	\$ 40,000
Local Governmental Support	6,064	14,306	---	20,370
Local/ Private Donations	3,542	---	---	3,542
Fundraising Receipts	2,357	---	---	2,357
Interest	301	---	---	301
Net cash released from restrictions- Satisfied by payments	<u>53,672</u>	<u>(53,672)</u>	---	<u>---</u>
Total Cash Receipts	65,936	634	---	66,570
CASH DISBURSEMENTS				
Program Services- Fire Protection:				
Capital Payments:				
Building construction payment	40,000	---	---	40,000
Equipment payment	13,766	---	---	13,766
Equipment maintenance and training	4,436	---	---	4,436
Supporting Services:				
Maintenance and general	1,627	---	---	1,627
Fundraising	<u>491</u>	---	---	<u>491</u>
Total Cash Disbursements	<u>60,320</u>	---	---	<u>60,320</u>
Increase in Cash	5,616	634	---	6,250
Beginning Cash	<u>2,011</u>	<u>10,685</u>	<u>---</u>	<u>12,696</u>
Ending Cash	<u>\$ 7,627</u>	<u>\$ 11,319</u>	<u>\$ ---</u>	<u>\$ 18,946</u>

See Accountant's Compilation Report.

OTHER REPORTS AND SUPPLEMENTARY INFORMATION



Juanita DeVillier Brouillette

Certified Public Accountant

Independent Accountant's Report on Applying Agreed-Upon Procedures

December 29, 1999

Board of Directors
Plaucheville Volunteer Fire Department, Inc.
Post Office Box 57
Plaucheville, Louisiana 71362

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Plaucheville Volunteer Fire Department, Inc., and the Legislative Auditor, State of Louisiana solely to assist the users in evaluating management's assertions about the Plaucheville Volunteer Fire Department, Inc., compliance with certain laws and regulations during the year ended June 30, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. I determined the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

The Plaucheville Volunteer Fire Department, Inc.'s Federal and State award expenditures for all Federal and State programs for the fiscal year follow:

Federal Grant Name	Grant Year	CFDA No.	Amount
USDA Rural Development	1998	10-766	\$30,000
State Grant Name		Grant No.	
Louisiana Rural Development	1998	9798-AVY-0007	<u>\$10,000</u>
Total Expenditures			\$40,000

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2. For each Federal, state, and local award, I randomly selected 6 disbursements from each award administered during the period under examination.

3. For the items selected in procedure 2, I traced the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

4. For the items selected in procedure 2, I determined if the six disbursements were properly coded to the correct fund and general ledger account.

Each of the six items selected were properly coded to the correct fund and general ledger account.

5. For the items selected in procedure 2, I determined whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approval from the engineer in charge of the grant, and a grant officer with United States Department of Agriculture (USDA).

6. For the items selected in procedure 2: For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the grant agreement; and for state and local awards, I determined whether the disbursements complied with the grant agreement relating to:

Activities allowed or unallowed

I reviewed the items selected in procedure 2, for types of services allowed or unallowed. Each of the six disbursements did comply with the allowability requirements.

Eligibility

I reviewed the items selected in procedure 2, for eligibility requirements. Each of the six disbursements did comply with the eligibility requirements.

Reporting

I reviewed the items selected in procedure 2, for reporting requirements. Each of the six disbursements did comply with the reporting requirements.

7. For the programs selected for testing in item 2 that had been closed out during the period under review, I compared the close-out report with the entity's financial records to determine whether the amounts agree.

Each of the six disbursements selected were included in Federal and State programs that were closed out during the period of my review. I compared the close-out reports for the Federal and State programs with the entity's financial records. The amounts reported on the close-out reports agreed to the entity's financial records.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

Dec 6, 1999 (Date Transmitted)

JUANITA BROUILLETTE, CPA
P.O. Box 153
BUNKIE, LOUISIANA 71322
(Auditors)

In connection with your compilation of our financial statements as of June 30, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [] No []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [] No []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [] No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

DOES NOT apply

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<i>Doris Kumbel</i>	Secretary	<i>12/4/99</i>	Date
<i>Terrell Lemgine</i>	Treasurer	<i>12/6/99</i>	Date
<i>Donald J. Peltad</i>	President	<i>12/3/99</i>	Date

**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR FINDINGS
YEAR ENDED JUNE 30, 1999**

There are no prior findings.

**PLAUCHEVILLE VOLUNTEER FIRE DEPARTMENT, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 1999**

The Plaucheville Volunteer Fire Department, Inc. respectfully submits the following corrective action plan for the year ended June 30, 1999.

Independent Public Accounting Firm: Juanita Devillier Brouillette, CPA
Post Office Box 153
Bunkie, Louisiana 71322

Agreed-Upon Procedures Period: July 1, 1998 through June 30, 1999

The findings from the Independent Accountant's Report on Agreed-Upon Procedures are discussed below. The findings are numbered consistently with the numbers assigned in the Agreed-Upon Procedures report.

Item 8. - Meetings

Finding: The Fire Department is required to post a notice of each meeting and the accompanying agenda. Although management has asserted that such notices were properly posted, there was no evidence supporting such assertion.

Management's Response: Although we know that we have complied with the law requiring the posting of meeting notices, we did not realize that we needed to provide proof of such compliance. We will institute a procedure to record the posting of the meeting notices in order to have proof of our compliance with state law.