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# AVOYELLES FIRE PROTECTION DISTRICT #2

MOREAUVILLE, LOUISIANA

## FINANCIAL STATEMENTS

JUNE 30, 1996

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 3-26-97

87 JUN 2 AM: 30

# *Juanita DeVillier Brouillette*

— Certified Public Accountant —

December 10, 1996

Robert Lemoine, President  
Avoyelles Fire Protection District #2  
Moreauville, Louisiana 71355

In planning and performing the audit of the general purpose financial statements of the Avoyelles Fire Protection District #2, a component unit of the Avoyelles Parish Police Jury, for the year ended June 30, 1996, I considered the organization's internal control structure to determine the auditing procedures for the purpose of expressing an opinion of the financial statements and not to provide assurance on the internal control structure.

*However, during the audit I became aware of certain matters that are opportunities for strengthening internal controls, operating efficiency, and/ or compliance with laws and regulations. This letter summarizes my comments and suggestions regarding these matters.*

I previously reported on the organization's internal control structure in my report dated December 10, 1996. This letter does not affect my report dated December 10, 1996, on the general purpose financial statements of the Avoyelles Fire Protection District #2.

#### Compliance with Laws and Regulations

**Security for Deposits:** The amount of security for cash on deposit with financial institutions should at all times be equal to 100% of the amount on deposit with the financial institution. At certain times during the year, the amount of cash deposits exceeded the amount of insurance and security pledged by the financial institution. Management has previously informed the financial institution of the situation, and requested that the balances be monitored more closely. Management may consider meeting with a representative of the financial institution to clarify the understanding of both parties involved concerning the responsibilities and expectations in this matter, to assure that sufficient collateral is pledged as security for deposits at all times during the year.

I will review the status of these comments during my next audit engagement. I have already discussed these comments and suggestions with officers of the organization, and I will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,



JUANITA D. BROUILLETTE  
CERTIFIED PUBLIC ACCOUNTANT

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# *Juanita DeVillier Brouillette*

Certified Public Accountant

## INDEPENDENT AUDITOR'S REPORT

December 10, 1996

Robert Lemoine, President  
Avoyelles Fire Protection District #2  
Moreauville, Louisiana

I have audited the accompanying general purpose financial statements for the general fund of the Avoyelles Fire Protection District #2, Moreauville, Louisiana, a component unit of the Avoyelles Parish Police Jury, as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the management of the Avoyelles Fire Protection District #2. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted the audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Louisiana Governmental Audit Guide. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Avoyelles Fire Protection District #2, Moreauville, Louisiana, as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

JUANITA D. BROUILLETTE  
CERTIFIED PUBLIC ACCOUNTANT

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**AVOYELLES FIRE PROTECTION DISTRICT #2  
MOREAUVILLE, LOUISIANA**

COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS  
JUNE 30, 1996

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS MEMORANDUM ONLY</u>
	<u>GENERAL</u>	<u>GENERAL FIXED ASSETS</u>	
<b>ASSETS</b>			
Cash	\$167,116		\$167,116
Buildings		\$ 21,913	21,913
Equipment	<u>                    </u>	<u>35,812</u>	<u>35,812</u>
Total Assets	\$167,116 =====	\$ 57,725 =====	\$224,841 =====
 <b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 1,010		\$ 1,010
Due to subdistricts	<u>125,511</u>	<u>-0-</u>	<u>125,511</u>
Total Liabilities	<u>\$126,521</u>	<u>\$ -0-</u>	<u>\$126,521</u>
 <b>FUND EQUITY</b>			
Investment in Fixed Assets		\$ 57,725	\$ 57,725
Fund balance- Unreserved	<u>\$ 40,595</u>	<u>                    </u>	<u>40,595</u>
Total Fund Equity	<u>\$ 40,595</u>	<u>\$ 57,725</u>	<u>\$ 98,320</u>
Total Liabilities and Fund Equity	\$167,116 =====	\$ 57,725 =====	\$224,841 =====

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

**AVOYELLES FIRE PROTECTION DISTRICT #2  
MOREAUVILLE, LOUISIANA**

STATEMENT OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE  
YEAR ENDED JUNE 30, 1996

	<u>General Fund</u>
REVENUE	
Ad Valorem Taxes	\$207,370
State Revenue Sharing	83,142
Interest	3,231
Donations	<u>15,500</u>
Total Revenue	\$309,243
EXPENDITURES	
Current:	
Distribution to Sub-Districts	\$270,320
Accounting	2,465
Insurance	1,864
Instructional materials	2,918
Repairs and maintenance	2,004
Office supplies	189
Advertising	30
Capital Outlay:	
Current Expenditures	<u>20,315</u>
Total Expenditures	<u>\$300,105</u>
EXCESS OF REVENUE OVER EXPENDITURES	\$ 9,138
FUND BALANCE, Beginning of year	<u>31,457</u>
FUND BALANCE, End of year	\$ 40,595 =====

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

**AVOYELLES FIRE PROTECTION DISTRICT #2  
MOREAUVILLE, LOUISIANA**

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
IN FUND BALANCE- GENERAL FUND - BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Ad Valorem Taxes	\$203,000	\$207,370	\$ 4,370
State Revenue Sharing	83,861	83,142	( 719)
Interest	3,275	3,231	( 44)
Donations	<u>          </u>	<u>15,500</u>	<u>15,500</u>
Total Revenue	\$290,136	\$309,243	\$ 19,107
EXPENDITURES			
Current:			
Distribution to Sub-Districts	\$266,864	\$270,320	\$ (3,456)
Accounting	2,400	2,465	( 65)
Insurance	1,872	1,864	8
Instructional materials	3,000	2,918	82
Repairs and maintenance	2,000	2,004	( 4)
Office supplies		189	( 189)
Advertising		30	( 30)
Capital Outlay:			
Current Expenditures	<u>14,000</u>	<u>20,315</u>	<u>( 6,315)</u>
Total Expenditures	\$ <u>290,136</u>	\$ <u>300,105</u>	( <u>9,969</u> )
EXCESS OF REVENUE OVER EXPENDITURES	-0-	\$ 9,138	\$ 9,138
FUND BALANCE, Beginning of year	<u>31,457</u>	<u>31,457</u>	<u>-0-</u>
FUND BALANCE, End of year	<u>31,457</u> =====	\$ 40,595 =====	\$ 9,138 =====

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

**AVOYELLES FIRE PROTECTION DISTRICT #2  
MOREAUVILLE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Avoyelles Fire Protection District #2 conform to generally accepted accounting principles as applicable to governments. The following is a summary of significant policies:

A. FINANCIAL REPORTING ENTITY

The Fire Protection District #2 of the Parish of Avoyelles, State of Louisiana (the "District") is a political subdivision within the Parish of Avoyelles, State of Louisiana, comprising and embracing 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 Policy Jury on July 10, 1990 for the purpose of collecting and disbursing the ad valorem taxes raised and to monitor the expenditures of each subdistrict, and to engage in any lawful activity as provided under Article 40 of the Revised Statutes of the State of Louisiana. The District is a political subdivision of the Avoyelles Parish Police Jury who maintains fiscal and budgetary control over the district. 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.

B. FUND ACCOUNTING

The accounts of the Fire Protection District #2 are organized on basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures, or expenses, as appropriate. The various funds are grouped in the financial statements of this report, into generic fund types and account groups. The fund type used by the District is the governmental fund type. The account group used by the District is the general fixed assets account group.



**AVOYELLES FIRE PROTECTION DISTRICT #2**  
**MOREAUVILLE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

C. GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. 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.

General Fixed Assets - The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Accounts Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. At June 30, 1996 there were no donated fixed assets.

D. MEASUREMENT FOCUS\BASIS OF ACCOUNTING

Measurement focus refers to which is being measured; basis of accounting of refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing the measurement made, regardless of the measurement focus applied. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets

**AVOYELLES FIRE PROTECTION DISTRICT #2**  
**MOREAUVILLE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

and current liabilities generally are included in the balance sheet. Operating statements of these funds present increases from revenues and other financing sources and decreases from expenditures and other financial uses in net current assets.

The modified accrual basis of accounting is followed by the governmental fund type used by the District. Under the modified accrued basis of accounting, revenues are recorded when they become both measurable and available. Available means collectible within the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

Revenues from local sources consist primarily of property taxes and state revenue sharing. Property tax revenues and revenue sharing are recognized under the susceptible to accrual concept in accordance with Governmental Accounting Standard Board pronouncements. Interest earnings are recorded as earned since they are measurable and available. Miscellaneous revenues are recorded as revenue when received because they are generally not measurable until actually received.

E. BUDGETS

The Louisiana Local Government Budget Act requires that a budget be adopted for the general fund and any special revenue fund. The Treasurer prepares an annual budget which is presented for adoption by the Board of Directors.

F. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

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

**AVOYELLES FIRE PROTECTION DISTRICT #2  
MOREAUVILLE, LOUISIANA**

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996

NOTE 2: CASH

At June 30, 1996 the Fire District's cash per the Bank totaled \$167,298. This cash is held in an interest-bearing checking account. Under state law, this cash on deposit must be secured by Federal Deposit Insurance or by the pledge of securities owned by the Bank. At June 30, 1996 there was insufficient Federal Deposit Insurance and pledged securities as follows:

Total Cash at June 30, 1996		\$167,298
<u>Security and Collateral Pledged:</u>		
FDIC Insurance	\$100,000	
Market Value of Pledged Collateral	<u>49,830</u>	
Total		<u>149,830</u>
Excess of Deposits Over Security and Collateral		\$ 17,468 =====

NOTE 3: GENERAL FIXED ASSETS

The changes in general fixed assets during the year were:

	<u>BALANCE BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>BALANCE END OF YEAR</u>
Buildings	\$ 1,598	20,315	\$21,913
Equipment	<u>\$35,812</u>	<u>\$ -0-</u>	<u>\$35,812</u>
Total	\$37,410 =====	\$20,315 =====	\$57,725 =====

**AVOYELLES FIRE PROTECTION DISTRICT #2  
MOREAUVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996**

**NOTE 4: PROPERTY TAX**

Property taxes are levied on all real estate and all tangible personal property used in businesses within the boundaries of Fire Protection District #2. Property taxes are levied in October of each year, and are due and payable by December 31 of that same year. Taxes not paid by December 31 become delinquent and is subject to penalty and interest. Taxes not paid by May of the following year are sold at Sheriff sale for payment of the taxes.

**NOTE 5: BOARD OF DIRECTORS**

The Avoyelles Fire Protection District #2 is governed by a Board of Directors composed of ten members, who serve without pay. Current board members are:

Robert Lemoine - President  
Joseph Franks - Vice-President  
James H. Armand - Secretary-Treasurer  
Arthur Escude'  
Cliff Gremillion  
Aaron Lemoine  
Samuel Tom Maddie  
Richard Moreau  
Gerald Riche'  
Herbert Thompson, Jr.

**OTHER REPORTS**



# *Juanita DeVillier Brouillette*

*Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT  
CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

December 10, 1996

Robert Lemoine, President  
Avoyelles Fire Protection District #2  
Moreauville, Louisiana

I have audited the general purpose financial statements of the Avoyelles Fire Protection District #2, Moreauville, Louisiana, a component unit of the Avoyelles Parish Police Jury, for the year ended June 30, 1996, and have issued my report thereon dated December 10, 1996.

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

In planning and performing the audit of the general purpose financial statements of the Avoyelles Fire Protection District #2, Moreauville, Louisiana for the year ended June 30, 1996, I considered its internal control structure in order to determine the auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Avoyelles Fire Protection District #2, Moreauville, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

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Robert Lemoine, President  
December 10, 1996  
Page 2

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts/Revenue      Cash Disbursements/Expenditures  
Property and Equipment

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

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

This report is intended solely for the use of management and the Board of Directors. This restriction is not intended to limit the distribution of this report, which, upon acceptance of the Avoyelles Fire Protection District #2, Moreauville, Louisiana, is a matter of public record.

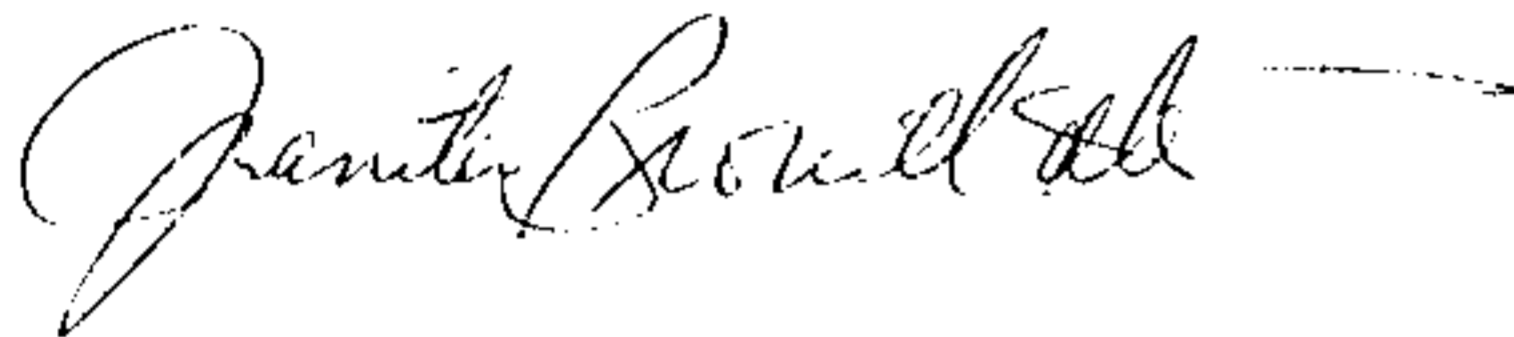


JUANITA D. BROUILLETTE  
CERTIFIED PUBLIC ACCOUNTANT

Robert Lemoine, President  
December 10, 1996  
Page 2

I noted certain immaterial instances of noncompliance that I have reported to the management of the Avoyelles Fire Protection District #2 in a separate letter dated December 10, 1996.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



JUANITA D. BROUILLETTE  
CERTIFIED PUBLIC ACCOUNTANT



Robert Lemoine, President  
December 10, 1996  
Page 2

Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash Receipts/Revenue      Cash Disbursements/Expenditures  
Property and Equipment

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

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

This report is intended solely for the use of management and the Board of Directors. This restriction is not intended to limit the distribution of this report, which, upon acceptance of the Avoyelles Fire Protection District #2, Moreauville, Louisiana, is a matter of public record.



JUANITA D. BROUILLETTE  
CERTIFIED PUBLIC ACCOUNTANT



# *Juanita DeVillier Brouillette*

*Certified Public Accountant*

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

December 10, 1996

Robert Lemoine, President  
Avoyelles Fire Protection District #2  
Moreauville, Louisiana

I have audited the general purpose financial statements of the Avoyelles Fire Protection District #2, Moreauville, Louisiana, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended June 30, 1996 and have issued my report thereon dated December 10, 1996.

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

Compliance with laws, regulations, contracts, and grants applicable to Avoyelles Fire Protection District #2, Moreauville, Louisiana is the responsibility of the Fire Protection District's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Fire Protection District's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that the objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of the tests indicate that, with respect to the items tested, Avoyelles Fire Protection District #2, Moreauville, Louisiana complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Avoyelles Fire Protection District #2, Moreauville, Louisiana had not complied, in all material respects, with those provisions.

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MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS - SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

Robert Lemoine, President  
December 10, 1996  
Page 2

I noted certain immaterial instances of noncompliance that I have reported to the management of the Avoyelles Fire Protection District #2 in a separate letter dated December 10, 1996.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



JUANITA D. BROUILLETTE  
CERTIFIED PUBLIC ACCOUNTANT