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HARVEY VOLUNTEER FIRE CO., NO. 2

DECEMBER 31, 1965 AND 1964

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Release Date 7-28-86



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DR. WILLIAM S. STONE, D.O.  
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MEMBER  
 AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
 1000 15th Street, N.W.  
 Washington, D.C. 20004

May 16, 1996

To the Board of Directors  
 Harvey Volunteer Fire Co., No. 2  
 P.O. Box 1053  
 Harvey, Louisiana 70058

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1995, we considered the Fire Department's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

During our audit we noted a matter where cash balances were uninsured. This letter summarizes our comments and suggestions regarding this matter. This letter does not affect our report dated May 10, 1996, on the financial statements of Harvey Volunteer Fire Co., No. 2.

We will review the status of this comment during our next audit engagement. We have already discussed this comment with Fire Department personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

CASH BALANCES:

Harvey Volunteer Fire Co., No. 2 maintains cash balances at one financial institution located in the New Orleans area. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At December 31, 1995, the Fire Department's uninsured bank balance totaled 365,510. We recommend the Fire Department consider investing funds in a manner so as to not exceed FDIC insurance.

We would like to take this opportunity to express our appreciation for the assistance and cooperation received from your staff during our audit.

Sincerely,

Receipt Acknowledged  
 Legitimate Signature

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP

William S. Stone, CPA  
 Partner

WSD:lct

HEWLET VOLUNTEER FIRE CO., NO 2

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DECEMBER 31, 1999 AND 1998

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INDEPENDENT AUDITOR'S REPORT

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May 10, 1996

Board of Directors  
Harvey Volunteer Fire Co., No. 2  
P. O. Box 3853  
Harvey, Louisiana 70056

We have audited the accompanying statements of assets, liabilities and net worth - modified cash basis of Harvey Volunteer Fire Co., No. 2 as of December 31, 1995 and 1994 and the related statements of revenue collected, expenditures paid, changes in retained earnings - modified cash basis and the statements of cash flows - modified cash basis for the years then ended. These financial statements are the responsibility of Harvey Volunteer Fire Co., No. 2's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The Harvey Volunteer Fire Co., No. 2 has not established the cost or estimated cost of the building owned by the corporation. Accordingly, the financial statements do not include in the property, plant and equipment on the statements of assets, liabilities, and net worth - modified cash basis the proper carrying value of the building and other appropriate footnote disclosures, which should be included to conform with the modified cash basis of accounting.

In our opinion, except for the omission of the information in the fourth paragraph, which results in an incomplete presentation, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net worth - modified cash basis of Harvey Volunteer Fire Co., No. 2 as of December 31, 1995 and 1994 and its revenue, expenditures, changes in retained earnings and cash flows - modified cash basis for the years then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 10, 1995 on our consideration of the Harvey Volunteer Fire Co., No. 2's internal control structure and a report dated May 10, 1995 on its compliance with laws and regulations.

*Debra L. Hopkins, Hogan & Miller*

BARVET VOLUNTEER FIRE CO., NO. 2  
STATEMENTS OF ASSETS, LIABILITIES AND NET WORTH -  
MODIFIED CASH BASIS  
DECEMBER 31, 2005 AND 2004

## ASSETS

	2005	2004
<b>CURRENT ASSETS:</b>		
Cash in banks (Notes 1 and 2)	\$ 102,530	\$ 119,421
Cash in savings accounts (Notes 1 and 2)	83,888	64,348
Certificates of deposit	84,329	95,015
total current assets	<u>270,747</u>	<u>278,784</u>
<b>PROPERTY, PLANT AND EQUIPMENT: (Note 1)</b>		
Land and land improvements	15,767	1,800
Furniture and fixtures	28,375	24,620
Autos and trucks	82,886	73,585
Equipment	1,445,789	1,568,811
Building improvements	42,120	43,178
Total	<u>1,614,937</u>	<u>1,703,994</u>
Less: depreciation and amortization	<u>(2,426,269)</u>	<u>(2,454,123)</u>
Net property, plant and equipment	<u>188,668</u>	<u>249,871</u>
Other assets	<u>153</u>	<u>153</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>459,578</u></b>	<b>\$ <u>507,732</u></b>

## LIABILITIES AND NET WORTH

<b>CURRENT LIABILITIES:</b>		
Credit union and life insurance payable	\$ 1,506	\$ 897
Note payable (Note 5)	—	37,580
Capital lease payable (Note 6)	79,480	54,832
Total current liabilities	<u>80,986</u>	<u>93,309</u>
<b>LONG TERM LIABILITIES:</b>		
Capital lease payable (Note 6)	<u>87,321</u>	<u>176,803</u>
Total long term liabilities	<u>87,321</u>	<u>176,803</u>
<b>Total liabilities</b>	<b>168,307</b>	<b>270,112</b>
<b>NET WORTH:</b>		
Retained earnings	<u>291,271</u>	<u>237,620</u>
<b>TOTAL LIABILITIES AND NET WORTH</b>	<b>\$ <u>459,578</u></b>	<b>\$ <u>507,732</u></b>

See accompanying notes.

HARVEY VOLUNTEER FIRE CO., NO. 2  
 STATEMENTS OF REVENUE COLLECTED, EXPENDITURES PAID,  
 AND CHANGES IN RETAINED EARNINGS - MODIFIED CASH BASIS  
 FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995	1994
<b>REVENUE:</b>		
Jefferson Parish millage (Note 3)	\$ 898,750	\$ 929,800
Jefferson Parish sales tax	12,800	12,000
Capital improvement (Note 3)	—	—
Miscellaneous	5,876	1,641
Food raising	250	1,263
Sale of assets	38,618	1,000
Insurance rebate	48,029	43,773
Interest	4,639	2,116
Total revenue	<u>1,098,962</u>	<u>1,084,993</u>
<b>EXPENDITURES:</b>		
Accounting and legal	4,870	8,139
Advertising	2,697	3,380
Bank charges	20	195
Conventions, seminars and classes	8,243	8,267
Copy machine	1,042	1,323
Depreciation (Note 1)	82,458	125,500
Dues and subscriptions	1,208	1,300
Meals and entertainment	12,757	3,376
Fire equipment	—	74
Fuel	13,850	12,421
Gifts and flowers	631	1,068
Interest	12,580	18,638
Insurance	128,280	198,369
Medical supplies	639	258
Miscellaneous	14,701	13,806
Office supplies	4,608	3,668
Payroll processing	2,493	2,382
Payroll taxes	39,368	32,455
Postage	1,685	389
Radio	7,385	8,000
Repairs and maintenance	27,719	14,682
Salaries	512,847	496,678
Surplus equipment donated to charity	1,067	—
Telephone and utilities	29,132	25,892
Uniforms	4,843	7,899
Vehicle repairs	50,708	48,899
Total expenditures	<u>970,518</u>	<u>987,870</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>128,444</u>	<u>97,123</u>
Retained earnings - beginning of year	<u>368,584</u>	<u>298,924</u>
<b>RETAINED EARNINGS - END OF YEAR</b>	<u>\$ 496,988</u>	<u>\$ 396,047</u>

See accompanying notes.

HARVEY VOLUNTEER FIRE CO., NO. 2  
 STATEMENTS OF CASH FLOWS - MODIFIED CASH BASIS  
 FOR THE YEARS ENDED DECEMBER 31, 1995 AND 1994

	1995	1994
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Excess of revenues over expenditures	\$ 34,624	\$ 7,670
Adjustments to reconcile excess of revenues over expenditures to net cash provided by operating activities:		
Depreciation	87,458	125,583
Gain on sale of property and equipment	(30,618)	(3,089)
Surplus equipment donated to charity	1,000	--
Increase (decrease) in credit union and life insurance payable	208	(948)
Net cash provided by operating activities	<u>84,680</u>	<u>130,765</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sale of property and equipment	45,590	1,800
Purchase of property and equipment	<u>(43,379)</u>	<u>(8,248)</u>
Net cash provided by (used in) investing activities	<u>2,211</u>	<u>(7,248)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payments on note payable	(33,688)	(25,786)
Payments on capital lease	<u>(36,932)</u>	<u>(24,248)</u>
Net cash used in financing activities	<u>(70,620)</u>	<u>(50,034)</u>
<b>NET INCREASE IN CASH</b>	<b>12,500</b>	<b>62,082</b>
Cash and cash equivalents at beginning of year	<u>258,184</u>	<u>196,102</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 270,684</b>	<b>\$ 258,184</b>

See accompanying notes.



HERVEY VOLUNTEER FIRE CO., NO. 2  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the fire department's significant accounting policies applied in the preparation of the accompanying financial statements follows:

Description of Business Activity:

The fire department was organized on July 8, 1948 to provide the citizens in the Sixth Fire Protection District with fire protection and related services. The department was under a month-to-month contract with Jefferson Parish from January 1, 1993 through March 31, 1994 to provide fire protection to the Sixth Fire Protection District. Currently the department is under a ten (10) year contract signed February 14, 1994 and effective for the period April 1, 1994 through March 31, 2004. The majority of the fire department's revenue is derived from this contract. The department also responds to emergencies consisting of floods, hurricanes, etc. The department consists of three fire stations.

Basis of Accounting:

The fire department's accounting system is maintained on the modified cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under the modified cash basis of accounting, certain revenues and related assets are recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. For the years ended December 31, 1999 and 1994, a modification was made for a capital lease payable in the amount of \$128,881 and \$183,733, respectively. Accordingly, these financial statements are not intended to present financial position, results of operations, changes in retained earnings, and cash flows in conformity with generally accepted accounting principles.

Revenue:

Under the previous month-to-month contract and the new ten (10) year contract for the period April 1, 1994 through March 31, 2004, with Jefferson Parish, the Parish pays the fire department monthly installments which represent the net proceeds of millage levied annually on the assessed valuation of property in the Sixth Fire Protection District. In addition, the fire department receives quarterly subsidies per fire station.

Effective January 1, 1991, the Jefferson Parish Millage Assessment that is allocated to the Sixth Fire Protection District increased from 30 mills to 15 mills. The increase in the millage assessment was approved by a public election held on July 23, 1990. Of the fifteen mills, as authorized by Ordinance No. 18940 adopted by the Jefferson Parish Council on December 15, 1993 no mills were allocated by management for capital improvements as of December 31, 1995 and 1994. The amount received for operations was \$806,758 for 1995 and \$826,000 for 1994. At January 1, 1994 all restricted funds received for capital improvements had been expended.

HARVEY VOLUNTIER FIRE CO., NO. 2  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995 AND 1994

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Bookings: (Continued)

Cash and Cash Equivalents:

For purposes of the statement of cash flows, the fire department has defined cash and cash equivalents as follows:

	1995	1994
Cash in banks	\$100,590	\$115,471
Cash in savings accounts	85,898	84,740
Certificates of deposit (one year or less maturity)	84,329	58,500
	<u>\$270,817</u>	<u>\$258,711</u>

Supplemental Disclosures of Cash Flow Information:

	1995	1994
Cash paid during the year for:		
Interest	\$13,580	\$18,678
Taxes	--	--

Property, Plant and Equipment:

Property, plant and equipment consists of automobiles, fire trucks, building improvements, fire equipment and office equipment which are all carried at cost, and are being depreciated over their estimated useful lives using accelerated methods. Equipment contains property obtained under a capital lease in the amount of \$335,394. Accumulated amortization is included in accumulated depreciation. Depreciation expense for the years ended December 31, 1995 and 1994 was \$87,456 and \$125,583, respectively. The cost and accumulated depreciation are as follows:

	<u>December 31, 1995</u>		
	Property, Plant and Equipment - Cost	Accumulated Depreciation	Net Property, Plant and Equipment
Land and land improvements	\$ 15,707	\$ 403	\$ 15,284
Furniture and fixtures	26,575	10,448	7,190
Bats and trucks	82,496	64,567	18,029
Equipment	1,445,798	1,325,880	119,918
Building improvements	87,370	5,212	80,453
	<u>\$1,658,946</u>	<u>\$1,401,710</u>	<u>\$ 257,236</u>

BARRY VOLUNTEER FIRE CO., NO. 2  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995 AND 1994

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Property, Plant and Equipment: (Continued)

	December 31, 1994		
	Property, Plant and Equipment - Cost	Accumulated Depreciation	Net Property, Plant and Equipment
Land	\$ 1,800	\$ --	\$ 1,800
Furniture and fixtures	29,670	17,089	7,435
Auto and trucks	75,995	63,791	12,204
Equipment	1,568,811	1,370,025	198,786
Building improvements	47,370	5,728	41,642
	<u>\$1,700,446</u>	<u>\$1,452,633</u>	<u>\$ 247,813</u>

Reclassification of Financial Statement Presentation:

Certain reclassifications have been made to the 1994 financial statements to conform with the 1995 financial statement presentation. Such reclassifications have had no effect on excess of revenues over expenditures as previously reported.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH:

Deposits are carried at cost.

	RATE OF INTEREST	1995		1994	
		1995	1994	1995	1994
Whitney National Bank					
Operating	--	\$ 6,757		\$ 3,692	
Payroll	--	48,865		88,683	
Fund raising	--	844		1,645	
General fund	--	41,847		23,255	
Insurance disbursement	--	5,285		2,215	
		<u>\$102,598</u>		<u>\$119,490</u>	
Cash - Savings					
Whitney National Bank -					
Hospitalization	2.75%	\$ 43,575		\$ 45,438	
Whitney National Bank - Barry #2	2.50	18,210		18,368	
Whitney National Bank - Sixth					
District	2.75	24,115		26,853	
		<u>\$ 85,900</u>		<u>\$ 90,659</u>	

**HARVEY VOLUNTEER FIRE CO., NO. 2**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1985 AND 1984**

2. CASH: (Continued)

Certificates of Deposit:	RATE OF INTEREST	1985	1984
Harvey Homestead Society			
Maturing 2/15/86 (8 months)	4.75	\$ 45,000	\$ --
Maturing 2/08/86 (8 months)	4.75	20,500	--
Maturing 2/14/86 (8 months)	4.75	10,400	--
Maturing 6/17/86 (12 months)	4.75	5,240	--
Maturing 1/22/86 (8 months)	3.75	--	40,815
Maturing 2/15/85 (6 months)	3.75	--	18,000
Maturing 6/17/85 (12 months)	4.75	--	5,000
		<u>\$ 84,140</u>	<u>\$ 63,815</u>

As shown above, for the year ended December 31, 1985, the fire department maintained its cash balances in one financial institution located in the New Britain area. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 1985, the fire department's uninsured bank balances total \$85,508.

3. SELF INSURANCE:

Harvey Volunteer Fire Company No. 2 has a self-insurance hospitalization plan. The self-insurance program involves co-insurance with an independent insurance company. The Fire Company is responsible for 100% of the first \$10,000 of claims per individual up to an aggregate amount of \$30,000. Any claim in excess of \$10,000 or the aggregate is covered by the insurance company.

4. INCOME TAXES:

The fire department is exempt from federal and state income taxes under the Internal Revenue Code 501(c)(13).

5. NOTE PAYABLE:

On December 6, 1985, the fire department paid its promissory note with Whitney National Bank. The note was secured by two fire trucks.

6. CAPITAL LEASE PROGRAM:

Harvey Volunteer Fire Company No. 2 is the lessee of a 1982 Spartan Fire Truck under a capital lease expiring in 1988. The asset and liability under this capital lease are recorded at the present value of the minimum lease payments. Depreciation of the fire truck is included in depreciation expense for 1985 and 1984.

BARRY VOLUMEER FORD CO., INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995 AND 1994

6. CAPITAL LEASE PAYABLE: (Continued)

Minimum future lease payments under this lease are as follows:

Years Ending December 31,	
1995	\$ 48,229
1997	48,229
1998	<u>48,229</u>
Total minimum lease payments	144,687
Less: Amount representing interest	11,868
Capital lease payable	<u>\$132,819</u>

The balance sheet classification is as follows:

Current portion of capital lease payable	\$ 29,490
Long-term portion of capital lease payable	<u>103,329</u>
	<u>\$132,819</u>

7. FAIR VALUE OF FINANCIAL INSTRUMENTS:

Generally accepted accounting principles require the disclosure of fair value of financial instruments for which it is considered practicable to estimate fair value. Because no readily available market exists for a portion of the Department's financial instruments, fair value estimates for those instruments are based on judgments regarding current economic conditions, interest rate risk characteristics, loss experience and other factors. Many of these estimates involve uncertainties and matters of significant judgment and cannot be determined with precision. Therefore, the calculated fair value estimates cannot always be substantiated by comparison to independent markets and, in many cases, may not be realized in a current sale of the instrument. Changes in assumptions could significantly affect the estimates.

The following methods and assumptions were used by the Department in estimating the fair value of its financial instruments at December 31, 1995:

- a) Cash and short term investments - For those short-term instruments, the carrying amount is a reasonable estimate of fair value.
- b) Capital lease payable - The fair value of capital lease payable is calculated using estimated rates currently offered for loans of similar remaining maturities and collateral and is based on the discounted value of contractual cash flows.

The estimated fair values of financial assets and financial liabilities at December 31, 1995 are as follows:

	Carrying Amount	Fair Value
Financial assets:		
Cash and short term investments	\$270,785	\$270,785
Financial liabilities:		
Capital lease payable	132,819	132,738

HARVEY VOLUNTEER FIRE CO., NO 2  
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
FOR THE YEAR ENDED DECEMBER 31, 1995

May 18, 1996

To the Board of Directors  
Harvey Volunteer Fire Co., No. 2

We have audited the financial statements of Harvey Volunteer Fire Co., No. 2 (a nonprofit organization) as of and for the year ended December 31, 1995, and have issued our report thereon, dated May 10, 1996.

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

The management of Harvey Volunteer Fire Co., No. 2 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the Board of Directors, management, and applicable parish, state or federal agencies. However, this report is a matter of public record, and its distribution is not limited.

*Deplaster, Hagmann, Hoyer & Jester*

HARVEY VOLUNTEER FIRE CO., NO. 2  
 INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
 LAWS AND REGULATIONS PERTAINING TO AN ASPECT OF  
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS  
FOR THE YEAR ENDED DECEMBER 31, 1985

May 10, 1986

To the Board of Directors  
 Harvey Volunteer Fire Co., No. 2

We have audited the financial statements of Harvey Volunteer Fire Co., No. 2 (a nonprofit organization) as of and for the year ended December 31, 1985, and have issued our report thereon dated May 10, 1986.

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

Compliance with laws, regulations, and contracts applicable to Harvey Volunteer Fire Co., No. 2 is the responsibility of the Harvey Volunteer Fire Co., No. 2's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Harvey Volunteer Fire Co., No. 2's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Board of Directors, management and applicable parish, state or federal agencies. This restriction is not intended to limit the distribution of this report which is a matter of public record.

*Debra L. Hagan, CPA*