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REPORT

BARREY VOLUNTEER FIRE CO., NO. 2

DECEMBER 31, 1996

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Release Date: 11-2-2007

HARVEY VOLUNTEER FIRE CO., NO 2

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DECEMBER 31, 1998

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DUPLANTIER, HRAPMANN,
HOGAN & MAHER, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

1340 Poydras St., Suite 2000 • New Orleans, LA 70112
(504) 588-0366
Fax (504) 525-5339

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INDEPENDENT AUDITOR'S REPORT

May 21, 1997

Board of Directors
Harvey Volunteer Fire Co., No. 2
P. O. Box 1055
Harvey, Louisiana 70059

We have audited the accompanying statement of financial position of Harvey Volunteer Fire Co., No. 2 as of December 31, 1996 and the related statements of activities, functional expenses, changes in net assets and cash flows for the year 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 audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 audit provides a reasonable basis for our opinion.

As described in Note 1 and 6, as of January 1, 1996, the organization changed its method of reporting from the modified cash basis to the accrual basis and changed its method of financial reporting and financial statement presentation.

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 the proper carrying value of the building and other appropriate footnotes disclosure, which should be included to conform with generally accepted accounting principles.

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 financial position of Harvey Volunteer Fire Co., No. 2 as of December 31, 1996, and its changes in net assets and its cash flows for the year then ended, in conformity with generally accepted accounting principles.

Duplantier, Hrapmann, Hogan & Maher, L.L.P.

In accordance with Government Auditing Standards, we have also issued a report dated May 21, 1997 on our consideration of the Baraboo Volunteer Fire Co., No. 2's internal control structure and a report dated May 21, 1997 on its compliance with laws and regulations.

HARVEY VOLUNTEER FIRE CO., NO. 2
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1995

ASSETS

CURRENT ASSETS:

Cash in banks (Notes 1 and 2)	\$ 128,394
Cash in savings accounts (Notes 1 and 2)	133,812
Certificates of deposit	54,214
Prepaid expenses	11,518
Total current assets	<u>327,938</u>

PROPERTY, PLANT AND EQUIPMENT: (Note 1)

Land and land improvements	15,707
Furniture and fixtures	35,660
Autos and trucks	76,107
Equipment	1,405,332
Building improvements	47,179
Total	<u>1,679,985</u>
Less: Accumulated Depreciation	<u>1,484,700</u>
Net property, plant and equipment	<u>195,285</u>

TOTAL ASSETS \$ 512,388

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	\$ 19,338
Salaries payable	9,542
Credit Union and life insurance payable	1,085
Due to employees	687
Insurance claims payable	<u>16,498</u>
Total current liabilities	<u>47,150</u>

NET ASSETS:

Unrestricted	<u>468,430</u>
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TOTAL LIABILITIES AND NET ASSETS \$ 512,388

See accompanying notes.

BARREY VOLUNTEER FIRE CO., NO. 2
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2006

UNRESTRICTED NET ASSETS:

REVENUE: (Note 3)

Jefferson Parish millage	\$ 1,054,290
Jefferson Parish sales tax	11,407
Miscellaneous	4,114
Fund raising	3,315
Sale of assets	3,850
Insurance rebates	47,869
Interest	8,526
Other Parish revenues	72,602
Rents	2,212
Total revenue	<u>1,268,275</u>

EXPENSES:

Firefighting	1,084,254
Support services:	
Administrative and general	38,987
Total expenses	<u>1,123,241</u>

INCREASE IN UNRESTRICTED NET ASSETS

75,034

Net assets beginning of year as previously reported

340,818

Prior period adjustment (Note 3)

49,500

Net assets beginning of year as restated

390,318

NET ASSETS END OF YEAR

\$ 465,352

See accompanying notes.

KARREY VOLUNTEER FIRE CO., NO. 2
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR (PERIOD) DECEMBER 31, 1996

	ADMINISTRATIVE		
	FIREFIGHTING	AND GENERAL	TOTAL
Accounting and legal	\$ 5,564	\$ 7,802	\$ 7,566
Advertising	2,151	70	2,221
Convention, seminars and classes	9,798	398	10,193
Copy machine	818	30	848
Depreciation	82,819	3,807	86,626
Dues and subscriptions	3,209	116	3,325
Meals and entertainment	4,946	179	5,125
Fuel	13,385	—	13,385
Gifts and flowers	1,455	53	1,508
Interest	12,877	439	13,316
Insurance	185,686	6,335	192,021
Medical supplies	1,375	—	1,375
Miscellaneous	28,486	1,032	29,496
Office supplies	6,688	240	6,928
Payroll processing	2,684	84	2,768
Payroll taxes	48,307	1,482	49,789
Postage	374	28	402
Repairs and maintenance	28,185	1,019	29,204
Rodde	2,781	—	2,781
Salaries	520,245	19,058	539,303
Telephone and utilities	28,483	1,088	29,571
Uniforms	7,579	—	7,579
Vehicle repairs	94,291	—	94,291
TOTAL	<u>\$ 1,894,754</u>	<u>\$ 30,992</u>	<u>\$ 1,925,746</u>

See accompanying notes.

HONEY VOLUNTEER FIRE CO., NO. 2
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 1996

CASH FLOW FROM OPERATING ACTIVITIES:

Increase in unrestricted net assets	\$ 76,033
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities:	
Depreciation	85,026
Gain on sale of property and equipment	(3,888)
(Increase) decrease in prepaid expenses	(25,907)
(Increase) decrease in other assets	153
Increase (decrease) in salaries payable	(30,708)
Increase (decrease) in accounts payable	19,318
Increase (decrease) in insurance claims payable	9,366
Increase (decrease) in credit union and life insurance payable	(29)
Increase (decrease) in due to employees	807
(Increase) decrease in receivable from Jefferson Parish	80,258
Net cash provided by operating activities	<u>241,373</u>

CASH FLOW FROM INVESTING ACTIVITIES:

Proceeds from sale of property and equipment	3,640
Purchase of property and equipment	(72,580)
Net cash used in investing activities	<u>(68,940)</u>

CASH FLOW FROM FINANCING ACTIVITIES:

Payments on capital lease	(128,880)
Net cash used in financing activities	<u>(128,880)</u>

NET INCREASE IN CASH 48,716

Cash and cash equivalents at beginning of year 270,746

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 319,462

See accompanying notes.

BARRY VOLUNTEER FIRE CO., NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

ORGANIZATION:

The fire department was organized on July 8, 1946 to provide the citizens in the Sixth Fire Protection District with fire protection and related services. The department is under a ten (10) year contract signed February 24, 1994 and effective for the period April 1, 1994 through March 31, 2004, with Jefferson Parish to provide fire protection to the Sixth Fire Protection District. 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.

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:

Basis of Accounting and Presentation:

Effective January 1, 1998, financial statements of the department are prepared on the accrual basis.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards No. 117, Financial Statements of Not-for-Profit Organizations.

The statement of activities presents expenses of the fire department's operations functionally between program services for firefighting and administrative and general. Those expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting these functions.

Revenue:

Under the current 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 10 mills to 15 mills. The increase in the millage assessment was approved by a public election held on July 28, 1990. The amount received and used for operations was \$1,094,292 for 1990.

HARVEY VOLUNTEER FIRE CO., NO. 2
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Cash and Cash Equivalents:

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

	<u>1998</u>
Cash in banks	\$128,394
Cash in savings accounts	130,882
Certificates of deposit (one year or less maturity)	<u>54,324</u>
	<u>\$313,600</u>

Supplemental Disclosures of Cash Flow Information:

	<u>1998</u>
Cash paid during the year for:	
Interest	\$ 12,516
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 \$535,394. Accumulated amortization is included in accumulated depreciation. Depreciation expense for the year ended December 31, 1998 was \$65,928. The cost and accumulated depreciation are as follows:

	<u>December 31, 1998</u>		
	<u>Property, Plant and Equipment - Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Property, Plant and Equipment</u>
Land and land improvements	\$ 35,760	\$ 3,479	\$ 34,308
Furniture and fixtures	35,850	24,080	11,493
Rats and trucks	75,100	52,343	22,804
Equipment	1,495,334	1,308,344	85,568
Building improvements	<u>41,132</u>	<u>8,232</u>	<u>38,852</u>
	<u>\$1,683,176</u>	<u>\$1,496,478</u>	<u>\$188,350</u>

HARVEY VOLUNTEER FIRE CO., NO. 2
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Donated Services:

No amounts have been reflected in the financial statements for donated services. Donated services were not recorded due to the fact that the value of these services was not readily determinable. However, a substantial number of volunteers have donated significant amounts of their time in the department's program services.

2. CASH:

Deposits are carried at cost.

	RATE OF INTEREST	
	1998	1997
Whitney National Bank		
Operating	--%	\$ 5,000
Payroll	--	7,989
Fund raising	--	1,367
General fund	--	187,204
Insurance disbursement	--	7,902
		<u>\$209,462</u>
Cash - Savings		
Whitney National Bank -		
Hospitalization	3.75	\$ 34,180
Whitney National Bank - Harvey #2	2.50	30,044
Whitney National Bank - Sixth		
District	2.75	68,576
		<u>\$132,800</u>
Certificates of Deposit:		
Lureka Woodland Society		
Maturing 2/15/99 (6 months)	4.75	\$ 11,218
Maturing 2/09/99 (6 months)	5.00	5,826
Maturing 2/14/99 (8 months)	5.75	32,000
Maturing 8/13/99 (12 months)	4.50	15,415
		<u>\$64,459</u>

As shown above, for the year ended December 31, 1998, the fire department maintained its cash balances in one financial institution located in the New Orleans area. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At December 31, 1998, the fire department's uninsured bank balances total \$189,102.

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 department is responsible for 100% of the first \$10,000 of claims per individual up to an aggregate amount of \$50,000. Any claim in excess of \$10,000 or the aggregate is covered by the insurance company. The

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, 1996

May 21, 1997

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, 1996, and have issued our report thereon, dated May 21, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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, 1996, 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.

However, we noted a certain matter that we have reported to the management of Harvey Volunteer Fire Co., No. 2 in a separate letter dated May 21, 1950.

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.

Explained, Hayman, Boyer & Deane 610

HARVEY VOLUNTEER FIRE CO., NO. 2
 INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
 LAWS AND REGULATIONS BASED ON AN AUDIT OF
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS
 FOR THE YEAR ENDED DECEMBER 31, 1996

May 23, 1997

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, 1996, and have issued our report thereon dated May 23, 1997.

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

Inspector: Chapman, Morgan & Braden LLP



1340 Poydras St., Suite 2000 • New Orleans, LA 70112
(504) 586-8866
Fax (504) 535-5888

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May 21, 1997

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 1853
Harvey, Louisiana 70068

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1996, 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 21, 1997, 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, 1996, the Fire Department's uninsured cash balance totaled \$389,102. 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,

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP

William E. Scam, CPA
Partner

WES:dpt



1148 Poydras St., Suite 2000 • New Orleans, LA 70112
(504) 586-8888
Fax (504) 523-8888

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May 21, 1997

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 1060
Harvey, Louisiana 70059

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1996, 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 unsecured. This letter summarizes our comments and suggestions regarding this matter. This letter does not affect our report dated May 21, 1997, 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.

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Harvey Volunteer Fire Co., No. 2 maintains cash balances at one financial institution located in the New Orleans area. Accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At December 31, 1996, the Fire Department's uninsured bank balance totaled \$189,100. 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,

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP

William G. Stone, CPA
Partner

MSJ:ajj



DUPLANTIER, HRATMANN,
HOGAN & MAHER, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

1340 Poydras St., Suite 2000 • New Orleans, LA 70112

(504) 582-0066

Fax (504) 582-0885

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C.A. MEMBER - CERTIFIED PUBLIC
ACCOUNTANT

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C.A. MEMBER - CERTIFIED PUBLIC
ACCOUNTANT

May 21, 1997

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 1000
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, 1996, 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 21, 1997, 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 this institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At December 31, 1996, the Fire Department's uninsured bank balance totaled \$199,100. 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,

DUPLANTIER, HRATMANN, HOGAN & MAHER, LLP

William C. Scam, CPA
Partner



1348 Poydras St., Suite 2000 • New Orleans, LA 70112
(504) 586-8346
FAX (504) 525-5885

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May 21, 1997

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 1033
Harvey, Louisiana 70069

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1996, 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 21, 1997, on the financial statements of Harvey Volunteer Fire Co., No. 2.

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

Sincerely,

DUPLANTIER, HRATMAN, HOGAN & MAHER, LLP

William S. Stamm, CPA
Partner

MSS:jt



1340 Poydras St., Suite 2000 • New Orleans, LA 70112
(504) 588-8064
Fax (504) 525-5888

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May 21, 1990

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 2953
Harvey, Louisiana 70059

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1989, 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 21, 1990, 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, 1989, the Fire Department's uninsured bank balance totaled \$389,100. 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,

DUPLANTIER, BRAHMMAN, HOGAN & MAHER, LLP

William G. Stone, CPA
Partner



1340 Poydras St., Suite 2800 • New Orleans, LA 70112
(504) 586-8966
Fax (504) 525-5888

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May 21, 1997

To the Board of Directors,
Harvey Volunteer Fire Co., No. 2
P.O. Box 3053
Harvey, Louisiana 70059

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1996, 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 21, 1997, on the financial statements of Harvey Volunteer Fire Co., No. 2.

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CASH BALANCES:

Harvey Volunteer Fire Co., No. 2 maintains cash balances at one financial institution located in the New Orleans area. Accounts at this institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At December 31, 1996, the Fire Department's uninsured bank balance totaled \$189,100. 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,

DUPLOANTIER, HRAPMANN, HOGAN & MAHER, LLP

William S. Stamm, CPA
Partner

MES/vjdt



DUPLANTIER, HRAPMANN,
HOGAN & MAHER, LLP

CERTIFIED PUBLIC ACCOUNTANTS

1180 Poydras St., Suite 2800 - New Orleans, LA 70112
(504) 585-8800
FAX (504) 515-5888

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May 21, 1997

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 1053
Harvey, Louisiana 70069

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1996, 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 21, 1997, 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 \$300,000. At December 31, 1996, the Fire Department's uninsured bank balance totaled \$189,902. 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,

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP

William S. Skann

William S. Skann, CPA
Partner

MES/tdjt



DUPLANTIER, HRAPMANN,
HOGAN & MAHER, LLP

CERTIFIED PUBLIC ACCOUNTANTS

1340 Poydras St., Suite 2000 • New Orleans, LA 70012

(504) 586-8300

Fax (504) 515-8888

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May 21, 1997

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 1083
Harvey, Louisiana 70059

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1996, 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 20, 1997, 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, 1996, the Fire Department's uninsured bank balance totaled \$188,382. 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,

DUPLANTIER, HRAPMANN, HOGAN & MAHER, LLP

William G. Stamm

William G. Stamm, CPA
Partner



DUPLANTIER, HIRAMANN,
HOGAN & MAHER, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

1540 Poplar St., Suite 2000 - New Orleans, LA 70112
(504) 586-8886
Fax (504) 525-1888

MEMBER AICPA

MEMBER CPA

MEMBER AICPA

MEMBER CPA

MEMBER AICPA

MEMBER CPA

MEMBER AICPA

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MEMBER CPA

May 21, 1990

To the Board of Directors
Harvey Volunteer Fire Co., No. 2
P.O. Box 1853
Harvey, Louisiana 70059

In planning and performing our audit of the financial statements of Harvey Volunteer Fire Co., No. 2 for the year ended December 31, 1989, 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 21, 1990, 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, 1989, the Fire Department's uninsured bank balance totaled \$189,102. 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,

DUPLANTIER, HIRAMANN, HOGAN & MAHER, LLP

William S. Stamm, CPA
Partner

WGS/djt