

Robert Lemoine, President
December 12, 1997
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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 12, 1997.

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.



JANITA D. BEVILLETTE
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 12, 1997

Robert Lomcins, President
Acryolles Fire Protection District #2
Morseauville, Louisiana

I have audited the general purpose financial statements of the Acryolles Fire Protection District #2, Morseauville, Louisiana, a component unit of the Acryolles Parish Police Jury, as of and for the year ended June 30, 1997 and have issued my report thereon dated December 12, 1997.

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 Acryolles Fire Protection District #2, Morseauville, Louisiana is the responsibility of the Fire Protection District's management. In 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, Acryolles Fire Protection District #2, Morseauville, 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 Acryolles Fire Protection District #2, Morseauville, Louisiana had not complied, in all material respects, with these provisions.

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Robert Lemaire, President
December 12, 1987
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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/Revenues 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 Acropolis Fire Protection District #2, Noyesville, Louisiana, is a matter of public record.



JUANITA D. BRUMILLETTE
CERTIFIED PUBLIC ACCOUNTANT



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 12, 1997

Robert Lemasse, President
Acopelias Fire Protection District #2
Morseville, Louisiana

I have audited the general purpose financial statements of the Acopelias Fire Protection District #2, Morseville, Louisiana, a component unit of the Acopelias Parish Police Jury, for the year ended June 30, 1997, and have issued my report thereon dated December 12, 1997.

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 Acopelias Fire Protection District #2, Morseville, Louisiana for the year ended June 30, 1997, 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 Acopelias Fire Protection District #2, Morseville, 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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OTHER REPORTS

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

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1981**

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 Avoailles 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. Arnsand - Secretary-Treasurer
Cliff Broadillon
Aaron Lemoine
Samuel Tom Meddie
Ronald Milligan
Richard Morris
Gerald Richs
Herbert Thompson, Jr.

**MOBILE FIRE PROTECTION DISTRICT #2
MOBILEVILLE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 2: CASH

At June 30, 1997 the Fire District's cash per the Bank totaled \$179,810. 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, 1997 there was sufficient Federal Deposit Insurance and pledged securities as follows:

<u>Security and Collateral Pledged:</u>		
FDIC Insurance		\$100,000
Market Value of Pledged Collateral		261,022
Total		\$367,022
Total Cash at June 30, 1997		<u>179,810</u>
Excess of Security and Collateral Over Deposits		\$188,802

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	\$21,913	\$ 8,089	\$26,002
Equipment	\$23,812	\$12,550	\$35,812
Total	\$45,725	\$20,639	\$75,844

MOBILE FIRE PROTECTION DISTRICT #2
MOBILEVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

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 accrual 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 revenues 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.

MOYKELLES FIRE PROTECTION DISTRICT #2
MOORESVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

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 Account 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, 1997 there were no donated fixed assets.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus refers to which is being measured; basis of accounting 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

ACCOUELLES FIRE PROTECTION DISTRICT #2
MORNINGVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Accouelles 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 Accouelles, State of Louisiana (the "District") is a political subdivision within the Parish of Accouelles, State of Louisiana, comprising and embracing all of that territory within the boundaries of the Parish of Accouelles, 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 Accouelles Parish Police 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 48 of the Revised Statutes of the State of Louisiana. The District is a political subdivision of the Accouelles Parish Police Jury who maintains fiscal and legislative 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 Accouelles 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.

**MOBILE FIRE PROTECTION DISTRICT #2
MOBILEVILLE, LOUISIANA**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCE- GENERAL FUND - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 1997**

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUE			
Ad Valorem Taxes	\$199,637	\$224,327	\$24,700
State Revenue Sharing	62,842	57,154	(5,688)
Interest	---3,387	---3,385	(201)
Total Revenue	\$265,092	\$267,838	\$2,746
EXPENDITURES			
Current:			
Distribution to Sub-districts	\$282,779	\$283,750	\$1,000
Accounting	3,400	2,155	1,245
Insurance	2,000	1,973	27
Instructional materials	1,000	2,750	(1,750)
Repairs and maintenance	0,000	1,973	1,973
Office supplies		100	(100)
Capital Outlay:			
Current Expenditures	---9,103	---13,700	(4,597)
Total Expenditures	\$285,082	\$296,828	\$11,746
EXCESS OF REVENUE OVER EXPENDITURES	-0-	\$12,010	\$12,010
FUND BALANCE, Beginning of year	40,320	40,320	---
FUND BALANCE, End of year	40,320	\$ 38,310	\$2,010

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

**AYDUELLE FIRE PROTECTION DISTRICT #2
MOOREVILLE, LOUISIANA**

**STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE
YEAR ENDED JUNE 30, 1997**

	<u>General</u> <u>—Fund—</u>
REVENUE	
Ad Valorem Taxes	\$214,307
State Revenue Sharing	77,354
Interest	<u>3,345</u>
Total Revenue	\$294,996
EXPENDITURES	
Current:	
Distribution to Sub-Districts	4293,700
Accounting	2,135
Insurance	1,373
Instructional materials	3,790
Repairs and maintenance	7,812
Office supplies	160
Capital Outlay:	
Current Expenditures	<u>17,329</u>
Total Expenditures	\$256,681
EXCESS OF REVENUES OVER EXPENDITURES	\$42,010
FUND BALANCE, Beginning of year	<u>40,581</u>
FUND BALANCE, End of year	\$ 38,544

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

**MOBILE FIRE PROTECTION DISTRICT #2
MORRISVILLE, LOUISIANA**

**COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS
JUNE 30, 1997**

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUPS</u>	<u>TOTALS MEMORANDUM ONLY</u>
	<u>GENERAL</u>	<u>GENERAL FUND ASSETS</u>	
ASSETS			
Cash	\$179,070		\$179,070
Buildings		\$ 26,462	26,462
Equipment		49,442	49,442
Total Assets	\$179,070	\$ 75,464	\$254,534
	*****	*****	*****
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 14,010		\$ 1,010
Due to subdistricts	125,441	-0-	125,441
Total Liabilities	\$140,526	\$ -0-	\$126,451
FUND EQUITY			
Investment in Fixed Assets		\$ 75,464	\$ 75,464
Fund balance- reserved	\$ 38,544		38,544
Total Fund Equity	\$ 38,544	\$ 75,464	\$114,008
Total Liabilities and Fund Equity	\$179,070	\$ 75,464	\$254,534
	*****	*****	*****

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



Juanita DeVillier Brouillette

Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

December 12, 1997

Robert Lemaire, President
Acryolles Fire Protection District #2
Morseauville, Louisiana

I have audited the accompanying general purpose financial statements for the general fund of the Acryolles Fire Protection District #2, Morseauville, Louisiana, a component unit of the Acryolles Parish Police Jury, as of June 30, 1997, and for the year then ended. These general purpose financial statements are the responsibility of the management of the Acryolles 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 Comptroller's Audit Guide. These 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 Acryolles Fire Protection District #2, Morseauville, Louisiana, as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

JUANITA D. BROUILLETTE
CERTIFIED PUBLIC ACCOUNTANT

Juanita DeVillier Brouillette

Certified Public Accountant



December 12, 1997

Robyn Lemond, President
Avergalles Fire Protection District #2
Monroeville, Louisiana 71351

In planning and performing the audit of the general purpose financial statements of the Avergalles Fire Protection District #2, a component unit of the Avoyelles Parish Police Jury, for the year ended June 30, 1997, I considered the organization's internal control structure to determine the auditing procedures for the purpose of expressing an opinion on 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 specifically reported on the organization's internal control structure in my report dated December 12, 1997. This letter does not affect my report dated December 12, 1997, on the general purpose financial statements of the Avergalles Fire Protection District #2.

Compliance with Laws and Regulations

Regarding the Budget: Louisiana Revised Statute 5:4-45.10(1)(B) states that when revenue falls to zero, or expenditures exceed estimated budgeted amounts within a fund by five percent or more, the budget shall be amended to reflect the change. For the fiscal year ended June 30, 1997, certain items within the general fund met this criteria. Management should consider preparing budget comparisons with the monthly financial reports to monitor revenues and expenditures, to ensure compliance with budgetary provisions.

I will review the status of these matters 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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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/or other appropriate public officials. The report is available for public inspection at the Boston House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Jan 04 1988