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**FIRE PROTECTION SUB-DISTRICT NO. 6  
TWELFTH JUDICIAL DISTRICT COURT  
MOREAUVILLE, LOUISIANA**

**Financial Statements  
December 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 A-10-04

**DUCOTE & COMPANY**  
**Certified Public Accountants**  
*219 North Washington Street*  
*P. O. Box 309*  
*Marksville, LA 71351*

**FIRE PROTECTION SUB-DISTRICT NO. 6  
OF THE PARISH OF AVOYELLES  
MOREAUVILLE, LOUISIANA  
As of and for the Year Ended December 31, 2003**

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**FIRE PROTECTION SUB-DISTRICT NO. 6  
OF THE PARISH OF AVOYELLES  
MOREAUVILLE, LOUISIANA**

**P.O. Box 57**

**Moreauville, LA 71355**

**LOUISIANA ATTESTATION QUESTIONNAIRE**

June 3, 2004

Ducote & Company  
Certified Public Accountants  
P. O. Box 309  
Marksville, Louisiana 71351

In connection with your compilation of our financial statements as of December 31, 2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Government Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 3, 2004.

**PUBLIC BID LAW**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes  No

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

Ducote & Company  
Page 2  
June 3, 2004

**BUDGETING**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes  No

**ACCOUNTING AND REPORTING**

All non-exempt government records are available as a public record and have been retained for at least three years, as requires by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92 as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA- RS 24:513.

Yes  No

**MEETINGS**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**DEBT**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.60.

Yes  No

Ducote & Company

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June 3, 2004

**ADVANCES AND BONUSES**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes  No

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Ted J. Semino Chairman      6-28-04 Date

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Directors  
Fire Protection Sub-District No. 6  
Of the Parish of Avoyelles  
Moreauville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management Fire Protection Sub-District No. 6 of the Parish of Avoyelles Moreauville, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions and the Fire Protection Sub-District No. 6 of the Parish of Avoyelles Moreauville, Louisiana compliance with certain laws and regulations during the year ended December 31, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures describe below either for the purpose for which this report has been requested or for any other purpose.

**PUBLIC BID LAW**

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000 and no expenditures were made for public works exceeding \$100,000. The appropriate bid law procedure was used in purchasing these assets.

**CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The Sub-District had no employees during the fiscal year ended December 31, 2003.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

This step is not applicable as the Sub-District had no employees during the fiscal year December 31, 2003,

### **BUDGETING**

5. Obtain a copy of the legally adopted budget and all amendments.

This step is not applicable as the Sub-District did not have revenues in excess of \$250,000 in its Special Revenue Funds and is therefore not legally required to adopt a formal budget.

### **ACCOUNTING AND REPORTING**

6. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

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

(b) determine if payments were properly coded to the correct fund and general ledger account; and

Two of the six payments were not properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

All six of the payments were properly approved and signed.

## MEETINGS

7. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

All meetings are posted properly for monthly meetings.

## DEBT

8. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. We also confirmed outstanding loan balances with the lender.

## ADVANCES AND BONUSES

9. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

This step is not applicable as the Sub-District had no employees during the fiscal year ended December 31, 2003, as noted in item 3 above.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Fire Protection Sub-District No. 6 of the Parish of Avoyelles and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor of the State of Louisiana as a public document.



**DUCOTE & COMPANY**  
Certified Public Accountants  
Marksville, Louisiana  
June 3, 2004



**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT**

Board of Directors  
Fire Protection Sub-District No. 6  
Of the Parish of Avoyelles  
Moreauville, Louisiana

We have compiled the accompanying balance sheet of the Fire Protection Sub-District No. 6 of the Parish of Avoyelles as of December 31, 2003 and the related statement of revenues, expenditures, and changes in fund balance, for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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



**DUCOTE & COMPANY**  
Certified Public Accountants  
Marksville, Louisiana  
June 3, 2004

**MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.  
 MOREAUVILLE, LOUISIANA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2003**

	Governmental Fund Type	Account Groups		Totals (Memorandum Only)
	Special Revenue	General Long-Term Obligations	General Fixed Assets	
<b><u>ASSETS AND OTHER DEBITS</u></b>				
Cash and cash equivalents	\$60,798	\$0	\$0	\$60,798
Accounts receivable	4,438	0	0	4,438
Property plant and equipment:				
Buildings	0	0	90,000	90,000
Land	0	0	50,000	50,000
Machinery and equipment	0	0	376,283	376,283
Amount to be provided for retirement of long-term obligations	0	46,639	0	46,639
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$65,236</b>	<b>\$46,639</b>	<b>\$516,283</b>	<b>\$628,158</b>
<b><u>LIABILITIES, FUND EQUITY AND OTHER CREDITS</u></b>				
Liabilities				
Accounts payable	\$270	\$0	\$0	\$270
Loans payable	0	46,639	0	46,639
<b>TOTAL LIABILITIES</b>	<b>270</b>	<b>46,639</b>	<b>0</b>	<b>46,909</b>
Fund equity and other credits:				
Investment in general fixed assets	0	0	516,283	516,283
Unreserved:				
Undesignated	44,716	0	0	44,716
Designated for debt service	20,250	0	0	20,250
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>64,966</b>	<b>0</b>	<b>516,283</b>	<b>581,249</b>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>	<b>\$65,236</b>	<b>\$46,639</b>	<b>\$516,283</b>	<b>\$628,158</b>

The accompanying notes are an integral part of this financial statement.

**MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**MOREAUVILLE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES - SPECIAL REVENUE FUNDS**  
**YEAR ENDED DECEMBER 31, 2003**

	<u>Special Revenue Funds</u>
<b><u>REVENUES</u></b>	
Taxes	\$53,745
Grant revenue	0
Intergovernmental	6,068
Miscellaneous	<u>652</u>
<b>TOTAL REVENUES</b>	<u>60,465</u>
<b><u>EXPENDITURES</u></b>	
Current:	
Public safety	36,011
Capital outlay	11,482
Debt service	<u>4,272</u>
<b>TOTAL EXPENDITURES</b>	<u>51,764</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	8,701
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>56,266</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$64,966</u>

The accompanying notes are an integral part of this financial statement.

**FIRE PROTECTION SUB-DISTRICT NO. 6  
OF THE PARISH OF AVOYELLES**

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**INTRODUCTION**

The Fire Protection Sub-District No. 6 of the Parish of Avoyelles was incorporated on June 10, 1980, under the provision of the Louisiana Revised Statutes 1950, Title 12, Chapter 2. The Corporation is organized on a non-profit basis and operates primarily for the purpose of performing all acts and deeds incidental or proper for the purpose of providing for fire protection for persons, homes, business establishments, and generally all persons and properties situated within the volunteer fire district as reasonably can be expected with equipment acquired by the department. The Board of Directors consists of not less than seven, or more than eleven members. The members of the Board of Directors are elected at the annual membership meeting. The activities governed by this Board are referred to and accounted for as the Moreauville Sub-District Six Volunteer Fire Department Fund. No compensation is paid to the Board members.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Fire Protection Sub-District No. 6 of the Parish of Avoyelles have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Avoyelles Parish Police Jury is the financial reporting entity for Avoyelles Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES**

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED**

**B. REPORTING ENTITY (continued)**

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units, if any, should be considered part of the financial reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the entity to impose its will on the organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the entity.
2. Organizations for which the department does not appoint a voting majority but are fiscally dependent on the department.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The accompanying financial statements present information only on the funds maintained by the governmental unit, or the other governmental units that comprise the financial reporting entity.

There are no component units meeting the above criteria requiring inclusion in the financial reporting entity.

## FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

### NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

#### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

##### C. FUND ACCOUNTING

The accounts of the Fire Protection Sub-District No. 6 of the Parish of Avoyelles are organized and operated on a 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, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are grouped in the financial statements in this report in the following categories:

##### **Governmental Funds-**

###### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

##### **Fixed Assets-**

The accounting and reporting treatment applied to the fixed assets are 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 Asset Account Group and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets.

# FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

## NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

#### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized as revenue in the year for which such taxes are billed and collected. Other major revenues that are considered susceptible to accrual include earned grant revenues and other intergovernmental revenues.

Expenditures are generally recognized under the modified accrual basis of accounting when related fund liability is incurred, except the principal and interest on general long-term debt is recognized as expenditure when due.

#### E. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Sub-District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

# FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

## NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

#### F. BUDGET PRACTICES

The department is not required to formally adopt a budget. Therefore, the presentation of a statement of revenues, expenditures, and changes in fund balances – budget and actual, for the special revenue funds is not required.

#### G. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, or estimated cost, if historical cost is not available.

#### H. COMPENSATED ABSENCES

The Sub-District has no employees, all services are performed by volunteers. Therefore, the department has no policy relating to compensated absences.

#### I. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.



**FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES**

**NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE 2. CASH AND CASH EQUIVALENTS**

At December 31, 2003, the department has cash and cash equivalents (book balances) as follows:

Demand Deposits	<u>\$ 60,798</u>
Total	<u>\$ 60,798</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balance) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2003 the Sub-District has \$60,798 (collected bank balances). These deposits are secured from risk by \$60,798 of federal deposit insurance.

**NOTE 3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets for 2003 as follows:

	Balance <u>12/31/02</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/03</u>
Land & Improvements	\$ 50,000	\$ -	\$ -	\$ 50,000
Building & Improvements	90,000	-	-	90,000
Machinery & Equipment	69,802	4,581	-	74,383
Transportation Equipment	<u>295,000</u>	<u>6,900</u>	<u>-</u>	<u>301,900</u>
Totals	<u>\$504,802</u>	<u>\$ 11,481</u>	<u>\$ -</u>	<u>\$516,283</u>

## FIRE PROTECTION SUB-DISTRICT NO. 6 OF THE PARISH OF AVOYELLES

### NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

#### NOTE 5 – LONG-TERM NOTE PAYABLE

##### United States Department of Agriculture

By resolution of the Board, the Moreauville Volunteer Fire Department authorized the incurrence of indebtedness in the principal amount of \$55,000 for the purpose of providing the cost of building a fire station. The Board of Directors entered into a security agreement with the United States Department of Agriculture (USDA) Rural Development Division to borrow \$55,000 at an interest rate of 4.75% payable over twenty years. At December 31, 2003 the department had an outstanding principal balance of \$46,639. Future debt service requirements are as follows:

Year Ended	Principal	Interest	Total
2004	2,102	2,169	4,272
2005	2,204	2,068	4,272
2006	2,311	1,961	4,272
2007	2,423	1,849	4,272
2008	2,541	1,731	4,272
2009-2019	<u>35,058</u>	<u>9,457</u>	<u>44,515</u>
Totals	<u>\$ 46,639</u>	<u>\$ 19,235</u>	<u>\$ 65,874</u>

#### NOTE 6. TAX LEVY

Pursuant to voter approval by the residents of Fire Protection Sub-District No. 6 a resolution proposed by the Mayor and Board of Aldermen of the Village of Moreauville, State of Louisiana became effective May 2, 1998 authorizing an additional ½% sales and use tax for funding police protection, fire protection, and streets and drainage improvement. The Village of Moreauville, State of Louisiana under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, R.S. 33:2711.12, and other constitutional and statutory authority, is authorized to levy and collect, and adopt an ordinance providing for the levy and collection of the tax as follows: one eight cent allocated to police protection, on eight cent allocated to fire protection and one fourth cent allocated to streets and drainage improvement.

#### NOTE 7. LITIGATION AND CONTINGENCIES

At December 31, 2003, the Fire Protection Sub-District No. 6 of the Parish of Avoyelles was not involved in any litigation that would materially affect the financial statements.

**SUPPLEMENTAL INFORMATION**

### **SPECIAL REVENUES FUNDS**

**Moreauville Volunteer Fire Department** - This fund is used to account for the revenues received by the Volunteer Fire Department from various sources including self-generated funds used for providing fire protection within its' Sub-District.

**Fire Protection Sub-District No. 6 Tax Commission** - This fund is used to account for the revenues received by the Volunteer Fire Department from Ad Valorem Property Tax Assessments within Fire District No. 6 of the Parish of Avoyelles as allocated to each sub-district within its taxing district.

**MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.  
 MOREAUVILLE, LOUISIANA  
 COMBINING BALANCE SHEET  
 SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2003**

	<u>Volunteer Fire Department Fund</u>	<u>Fire Department Tax Fund</u>	<u>Totals</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$44,716	\$16,082	\$60,798
Accounts receivable	<u>0</u>	<u>4,438</u>	<u>4,438</u>
<b>TOTAL ASSETS</b>	<b><u>\$44,716</u></b>	<b><u>\$20,520</u></b>	<b><u>\$65,236</u></b>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>			
Liabilities:			
Accounts payable	<u>\$0</u>	<u>\$270</u>	<u>\$270</u>
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>270</u>	<u>270</u>
Fund Equity:			
Unreserved:			
Undesignated	44,716	0	44,716
Designated for debt service	<u>0</u>	<u>20,250</u>	<u>20,250</u>
<b>TOTAL FUND EQUITY</b>	<u>44,716</u>	<u>20,250</u>	<u>64,966</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$44,716</u></b>	<b><u>\$20,520</u></b>	<b><u>\$65,236</u></b>

**MOREAUVILLE VOLUNTEER FIRE DEPARTMENT, INC.**  
**MOREAUVILLE, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**YEAR ENDED DECEMBER 31, 2003**

	<u>Volunteer Fire Department Fund</u>	<u>Fire Department Tax Fund</u>	<u>Totals</u>
<b><u>REVENUES</u></b>			
Taxes:			
<i>Ad valorem</i>	\$0	\$46,918	\$46,918
Sales tax	6,827	0	6,827
Intergovernmental:			
2% Fire insurance rebate	5,168	0	5,168
Appropriation from police jury	900	0	900
Miscellaneous:			
Miscellaneous	409	0	409
Interest income	<u>243</u>	<u>0</u>	<u>243</u>
<b>TOTAL REVENUES</b>	<u>13,547</u>	<u>46,918</u>	<u>60,465</u>
<b><u>EXPENDITURES</u></b>			
Public safety:			
Repairs and maintenance	19	7,062	7,081
Parts and supplies	204	16,806	17,010
Fire prevention	262	0	262
Insurance	0	5,603	5,603
Miscellaneous expense	410	358	768
Fuel expense	0	1,117	1,117
Utilities	0	327	327
<i>Continuing education/CPR &amp; EMT classes</i>	150	1,544	1,694
Accounting and auditing expense	0	1,850	1,850
Office expense	299	0	299
Capital outlay	0	11,482	11,482
Debt service	<u>4,272</u>	<u>0</u>	<u>4,272</u>
<b>TOTAL EXPENDITURES</b>	<u>5,616</u>	<u>46,148</u>	<u>51,764</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>7,931</u>	<u>770</u>	<u>8,701</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>36,786</u>	<u>19,480</u>	<u>56,266</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$44,717</u>	<u>\$20,250</u>	<u>\$64,966</u>

# Ducote & Company

Certified Public Accountants

Aloysia C. Ducote, CPA, PC

Joan S. Ducote, CPA, PC

October 26, 2004

Ms. Brittni Robert  
Engagement Administrative Assistant  
Office of the State of Louisiana  
P O Box 94397  
Baton Rouge, LA 70804

Transmitted via email: [brobert@lla.state.la.us](mailto:brobert@lla.state.la.us)

Dear Ms. Robert:

I am writing to respond to the finding noted in the compilation/attestation report for the Moreauville Volunteer Fire Department Sub-District No. 6 for the year ended December 31, 2003

**Finding:**

Two of the six payments selected for testing were not properly coded to the correct fund and general ledger account.

**Management's Response:**

Management will be more attentive to the coding and classification of disbursements and review for possible incorrect coding.

Thank you for your assistance in this matter and please contact me should you need additional information.

Sincerely,



Aloysia C. Ducote  
Certified Public Accountant

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DIRECTOR  
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