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**BROUSSARD FIRE DEPARTMENT**

*FINANCIAL REPORT*

June 30, 2004

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 1-19-05

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**J. L. SONNIER**  
*Certified Public Accountant*  
Lafayette, Louisiana

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**J. L. SONNIER**  
CERTIFIED PUBLIC ACCOUNTANT

401 AUDUBON BLVD., SUITE 103-B  
LAFAYETTE, LA 70503

(337) 235-8188  
FAX: (337) 235-0913  
RES.: (337) 984-5928

**ACCOUNTANT'S COMPILATION REPORT**

To the Board of Directors  
Broussard Fire Department  
Broussard, Louisiana

I have compiled the accompanying balance sheets of the Broussard Fire Department as of June 30, 2004 and 2003, and the related statements of revenues, expenditures and changes in fund balance - budget (modified accrual basis) and actual for the years then ended, in accordance with Statements on Standards of Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Broussard Fire Department's modified accrual basis assets, liabilities, fund balances, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.



December 22, 2004

**BROUSSARD FIRE DEPARTMENT**

**GENERAL FUND  
BALANCE SHEETS  
JUNE 30, 2004 AND 2003**

	2004	2003
<b>ASSETS</b>		
Cash and interest bearing deposits	138,262	126,370
Total assets	138,262	126,370
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Total liabilities	-	-
Fund Equity:		
Fund balance, unreserved and undesignated	138,262	126,370
Total liabilities and fund equity	138,262	126,370

See Accountant's Compilation Report.

**BROUSSARD FIRE DEPARTMENT**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**BUDGET (MODIFIED ACCRUAL BASIS) AND ACTUAL**

*For the Year Ended June 30, 2004*  
*With Comparative Actual Amounts for Year Ended June 30, 2003*

	2004			2003
	Budget	Actual	Variance-Favorable (Unfavorable)	Actual
Revenues:				
Intergovernmental				
Lafayette Consolidated Government	60,629	60,629	-	64,438
Miscellaneous				
Interest	1,000	900	(100)	1,433
Donations	18,500	19,763	1,263	16,474
Other	1,500	395	(1,105)	109
Total Revenues	81,629	81,687	58	82,454
Expenditures-current:				
Public safety-				
Meetings	3,500	2,014	1,486	1,452
Repairs and maintenance	7,500	7,045	455	3,851
Supplies	12,850	12,461	389	5,354
Uniforms	4,000	1,797	2,203	3,096
Travel and training	2,000	1,781	219	1,219
Dues	200	157	43	106
Payments to other governments	25,000	25,000	-	25,000
Miscellaneous	11,000	9,616	1,384	10,821
Capital outlays	14,800	9,924	4,876	448
Total Expenditures	80,850	69,795	11,055	51,347
Excess (deficiency) of revenues over expenditures	779	11,892	11,113	31,107
Fund balance-beginning	126,370	126,370	-	95,263
Fund balance-ending	127,149	138,262	11,113	126,370

See Accountant's Compilation Report.

## **AGREED-UPON PROCEDURES**

# J. L. SONNIER

CERTIFIED PUBLIC ACCOUNTANT

401 AUDUBON BLVD., SUITE 103-B  
LAFAYETTE, LA 70503

(337) 235-8188  
FAX: (337) 235-0913  
RES.: (337) 984-5928

## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors  
Broussard Fire Department  
Broussard, Louisiana

I have performed the procedures enumerated below, which were agreed to by the management of Broussard Fire Department, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Broussard Fire Department's compliance with certain laws and regulations during the year ended June 30, 2004 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 and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### ***Federal, State, and Local Awards***

1. Determine the amount of Federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Finding: There were no Federal, state, or local grant expenditures during the fiscal year.

2. For each Federal, state, and local award, I randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

Finding: No grant expenditures.

3. For the items selected in procedure 2, I traced the six disbursements to supporting documentation as to proper amount and payee.

Finding: No items selected in procedure 2.

4. For the items selected in procedure 2, I determined if the six disbursements were properly coded to the correct fund and general ledger account.

Finding: No items selected in procedure 2.

5. For the items selected in procedure 2, I determined whether the six disbursements received approval from proper authorities.

Finding: No items selected in item 2.

## **Independent Accountant's Report on Applying Agreed-Upon Procedures (continued)**

6. For the items selected in procedure 2: For federal awards, I determined whether the disbursements complied with the applicable specific program compliance requirements summarized in *the Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, I determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

Finding: No items selected in item 2.

Eligibility

Finding: No items selected in item 2.

Reporting

Finding: No items selected in item 2.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, I compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

Finding: No items selected in item 2.

### ***Meetings***

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

Broussard Fire Department is only required to post a notice of each meeting and the accompanying agenda on the door of the Broussard Fire Department's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

### ***Comprehensive Budget***

9. For all grants exceeding five thousand dollars, I determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Finding: There were no Federal, state or local grants received during the fiscal year.

### ***Prior Comments and Recommendations***

10. I reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

Finding: As of June 30, 2004, all bank balances were either FDIC insured or collateralized by the fiscal agent bank. Therefore, the prior year finding has been resolved.



**Independent Accountant's Report on Applying Agreed-Upon Procedures (continued)**

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Broussard Fire Department, 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 as a public document.

January 10, 2005

**LOUISIANA ATTESTATION QUESTIONNAIRE**

**BROUSSARD FIRE DEPARTMENT**

310 E. Main Street  
Broussard, Louisiana 70518

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Entities)**

January 5, 2005

J. L. Sonnier  
Certified Public Accountant  
401 Audubon Blvd. Suite 103-B  
Lafayette, La. 70503

In connection with your compilation of our financial statements as of June 30, 2004 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation 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 January 6, 2005.

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

**Not applicable** Yes [ ] No [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

**Not applicable** Yes [ ] No [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

**Not applicable** Yes [ ] No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

**Not applicable** Yes [ ] No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes  No

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Not applicable

Yes  No


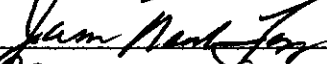



**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

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 federal, state, and local grants, to include the applicable 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 will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u></u>	<u>1/7/05</u>	Date
<u></u>	<u>1/7/05</u>	Date
<u></u>	<u>1/7/05</u>	Date
<u></u>	<u>1-10-05</u>	Date
<u></u>	<u>1-10-05</u>	Date

**SCHEDULE OF PRIOR AND CURRENT FINDINGS**

**BROUSSARD FIRE DEPARTMENT**  
*Broussard, Louisiana*

Schedule of Prior and Current Findings and  
Year Ended June 30, 2004

**I. Prior Year Findings**

Compliance

Finding:

\$26,370 of the bank balance of \$126,370, was not secured by federal deposit insurance nor pledge of securities owned by the fiscal agent bank.

Status:

Resolved

**II. Current Year Findings and Management's Corrective Action Plan**

Compliance

There are no findings that are required to be reported under the above.