

**AVOUELLES FIRE PROTECTION
DISTRICT #2**

Financial Report

Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Avoyelles Fire Protection District #2
Cottonport, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Avoyelles Fire Protection District #2 (hereafter, "District"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk is not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Avoyelles Fire Protection District #2's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Avoyelles Fire Protection District #2's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The District has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

AVOUELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Net Position
June 30, 2023

ASSETS		
Cash and interest-bearing deposits		\$ 69,359
Receivables		
Ad valorem tax, net		12,355
State revenue sharing		27,169
Capital assets, net		90,766
Total Assets		<u>199,649</u>
LIABILITIES		
Accounts payables		<u>1,000</u>
Total liabilities		<u>1,000</u>
NET POSITION		
Net investment in capital assets		90,766
Unassigned		107,883
Total net position		<u>\$ 198,649</u>

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

AVOUELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Activities
June 30, 2023

Expenses:	
Public Safety	<u>\$ 103,773</u>
General Revenues:	
Ad Valorem Taxes	114,660
Interest income	<u>4,211</u>
Total general revenues	<u>118,871</u>
Change in net position	15,098
Net position - beginning	<u>183,551</u>
Net position - ending	<u><u>\$ 198,649</u></u>

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

FUND FINANCIAL STATEMENTS (FFS)

AVOUELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Balance Sheet - Governmental Fund
June 30, 2023

ASSETS	
Cash	\$ 69,359
Receivables -	
Ad valorem tax, net	12,355
State revenue sharing	27,169
Total Assets	<u>\$ 108,883</u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts Payable	\$ 1,000
Fund balance:	
Unassigned	<u>107,883</u>
Total liabilities and fund balance	<u>\$ 108,883</u>

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

AVOUELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

**Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2023**

Total fund balance for the governmental fund	\$	107,883
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Construction in progress	\$	55,138
Buildings and improvements, net of \$34,005 accumulated depreciation		25,809
Equipment, vehicles, furniture, and fixtures net of \$156,200 accumulated depreciation		9,819
		<u>90,766</u>
Net position at June 30, 2023	\$	<u>198,649</u>

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

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Revenues, Expenditures, and Change in Fund Balance -
Governmental Fund - General Fund
For the Year Ended June 30, 2023

Revenues:		
Ad valorem tax	\$	114,660
Interest income		4,211
Total revenues		<u>118,871</u>
 Expenditures:		
Current -		
Public Safety		
Professional fees		25,135
Insurance		4,191
Instructional materials		4,212
Office and other expense		7,049
Miscellaneous		580
Repairs and maintenance		1,301
Training coordinator		12,000
Pension deduction		44,660
Capital Outlay		<u>55,138</u>
Total expenditures		154,266
Change in fund balance		(35,395)
Fund balance, beginning		<u>143,278</u>
Fund balance, ending	\$	<u><u>107,883</u></u>

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

**AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures, and
Change in Fund Balance of Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2023**

Total net change in fund balance per the statement of revenues, expenditures and change in fund balance	\$ (35,395)
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The change in net position reported for governmental activities in the
statements of activities is different because:

Governmental funds report capital outlays as expenditures. However
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the statement of revenues, expenditures and changes in funds balance	55,138
Depreciation expense	<u>(4,645)</u>

Total changes in net position per statement of activities	<u>\$ 15,098</u>
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AVOUELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Fiduciary Net Position
June 30, 2023

	ASSETS	
Cash and interest-bearing deposits		<u>\$ 915,031</u>
	LIABILITIES	
Due to other governments		<u>915,031</u>
	NET POSITION	
Fiduciary net position - held for others		<u>\$ -</u>

AVOUELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Statement of Changes in Fiduciary Net Position
Custodial Fund
June 30, 2023

Additions:	
Ad valorem taxes	<u>\$ 1,255,031</u>
Deductions:	
Ad valorem taxes distributed to other governments	<u>1,255,031</u>
Net change in fiduciary net position	-
Net Position - beginning	<u>-</u>
Net Position - ending	<u><u>\$ -</u></u>

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

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Avoyelles Fire Protection District #2 (District), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

A. Financial Reporting Entity

The Fire Protection District #2 of the Parish of Avoyelles, State of Louisiana, is comprised of and embraces all of the territory within the boundaries of the Parish of Avoyelles, 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 Avoyelles Parish Police Jury on July 10, 1990 for the purpose of collecting and disbursing the ad valorem taxes raised, to monitor the expenditures of each sub-district, and to engage in any lawful activity as provided under Article 40 of the Revised Statutes of the State of Louisiana. 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 Avoyelles Parish Sheriff's Office. The District is governed by a Board of Commissioners consisting of ten members who serve without pay.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. These statements include all funds of the reporting entity except the fiduciary funds. They include the fund of the reporting entity, which is considered to be a governmental activity. The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

The District reports the following major governmental fund –

General Fund – This fund is used to account for all revenues and expenditures of the District. 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. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District’s by-laws.

In addition, the District reports the following fiduciary fund -

Custodial Fund – This fund accounts for assets held by the District for the sub-districts. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded as a liability when incurred or when the economic asset is used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash includes all demand accounts, savings accounts, and certificates of deposits of the District.

Capital Assets

Capital assets, which include land, easements, buildings, building improvements, vehicles, machinery, equipment, and other tangible assets are reported in the governmental activities' column in the government-wide financial statements. Capital assets are capitalized at acquisition cost or estimated cost if acquisition cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District's capitalization policy is to capitalize all fixed assets. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful lives of buildings are 30 years, and equipment is 7 to 10 years.

In the fund financial statements capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

Deferred Outflows of Resources and Deferred

Inflows of Resources

In some instances, GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted asset.
- c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.
- c. Committed includes amounts that can be used only for specific purposes determined by a formal decision of the Board of Commissioners, which is the highest level of decision-making authority for the Avoyelles Fire Protection District #2.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

- d. Assigned includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board of Commissioners' adopted policy, only the District may assign amounts for specific purposes.
- e. Unassigned includes all other spendable amounts.

When an expenditure is incurred for the purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its committed or assignment actions.

E. Revenues, Expenditures and Expenses

Revenues

The District considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The District generally defines the availability period for revenue recognition as received within sixty (60) days of year end. The District's major revenue sources that meet this availability criterion are ad valorem taxes.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for governmental activities. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from those estimates.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(2) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in direct obligations of the United States government, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered, or the District will not be able to recover collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. The District does not have a policy for custodial credit risk; however, under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or 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 bank. 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. Deposit balances (bank balances) at June 30, 2023, are secured as follows:

Bank balances	<u>\$ 999,389</u>
Insured	\$ 250,000
Uninsured and collateral held by pledging bank not in District's name	<u>749,389</u>
Total	<u>\$ 999,389</u>

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(3) Capital Assets

Capital asset activity was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 55,138	\$ -	\$ 55,138
Capital assets being depreciation:				
Buildings and improvements	59,814	-	-	59,814
Equipment, vehicles, furniture and	166,019	-	-	166,019
Total capital assets	<u>225,833</u>	<u>-</u>	<u>-</u>	<u>225,833</u>
Less accumulated depreciation:				
Buildings and improvements	31,765	2,240	-	34,005
Equipment, vehicles, furniture and	153,795	2,405	-	156,200
Total accumulated depreciation	<u>185,560</u>	<u>4,645</u>	<u>-</u>	<u>190,205</u>
Capital assets, net	<u>\$ 40,273</u>	<u>\$ 50,493</u>	<u>\$ -</u>	<u>\$ 90,766</u>

Depreciation expense of \$4,645 was charged to the public safety function.

(4) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 2 of each year. Taxes are levied in June and billed to the taxpayers by the Avoyelles Parish Sheriff in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Avoyelles Parish Assessor and are collected by the Sheriff.

For the year ended June 30, 2023, taxes of 10.0 mills were levied on property with assessed valuations totaling \$128,177,100. Total taxes levied during 2023 were \$1,281,771. Taxes receivable at June 30, 2023 were \$5,943. The District retained \$70,000 of the total taxes levied after paying pension expense of \$44,660.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

Note 4. Ad Valorem Taxes (continued)

The following is a summary of the Ad Valorem Taxes, State Revenue Sharing and Federal Revenue Sharing that the District has the responsibility of collecting and disbursing:

<u>Sub-Districts</u>	<u>Total Collections</u>	<u>Total Distribution</u>	<u>Unsettled</u>
Bordelonville Volunteer Fire Department	\$ 69,457	\$ 25,000	\$ 44,457
Brouillette Volunteer Fire Department	53,569	25,000	28,569
Bunkie Fire Department	190,982	40,000	150,982
Cottonport Volunteer Fire Department	107,789	25,000	82,789
Dupont Volunteer Fire Department	54,239	25,000	29,239
Evergreen Volunteer Fire Department	43,280	25,000	18,280
Fifth Ward Volunteer Fire Department	111,521	25,000	86,521
Hessmer Volunteer Fire Department	128,558	25,000	103,558
Goudeau Volunteer Fire Department	31,508	25,000	6,508
Mansura Volunteer Fire Department	122,193	25,000	97,193
Marksville Fire Department	88,771	-	88,771
Moreauville Volunteer Fire Department	86,924	25,000	61,924
Plaucheville Volunteer Fire Department	64,002	25,000	39,002
Simmesport Volunteer Fire Department	102,238	25,000	77,238
Totals	<u>\$ 1,255,031</u>	<u>\$ 340,000</u>	<u>\$ 915,031</u>

(5) Board of Commissioners

The Avoyelles Fire Protection District #2 is governed by a Board of Commissioners composed of ten members, who serve without pay. Board members and their terms served are as follows:

<u>Elected Official</u>	<u>Term Expires</u>
Joseph Frank - President	January 2024
Robert Lemoine - Vice President	January 2025
Quinn Drouin	January 2025
Kenneth Bordelon	January 2024
Chris Lemoine	January 2025
Clint Armond	January 2025
Dana Smith	January 2025
Nick Ducote	January 2025
Don Brevelle	January 2024
John Eric Lemoine	January 2024

(6) Compensation, Benefits and Other Payments to Board President

For the year ended June 30, 2023, the District made no payments of compensation, benefits or other payments to Board President Joey Frank.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Basic Financial Statements

(7) Risk Management

The District is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage for each of these risks of loss. Management believes coverage is sufficient to preclude any significant uninsured losses to the District. There have been no significant reductions in the insurance during the year, nor have settlements exceeded coverage for the past three years.

(8) Litigation

As of June 30, 2023, the District was not involved in any lawsuits claiming damages that would not be adequately covered by liability insurance.

(9) Subsequent Events

Subsequent events were evaluated through December 14, 2023, which is the date the financial statements were available to be issued. There are no subsequent events to disclose.

**REQUIRED
SUPPLEMENTARY INFORMATION**

AVOUELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental revenues-				
Ad valorem taxes	\$ 57,549	\$ 114,660	\$ 114,660	-
Interest income	800	2,700	4,211	1,511
Total revenues	<u>58,349</u>	<u>117,360</u>	<u>118,871</u>	<u>1,511</u>
Expenditures:				
Current-				
Public Safety				
Professional fees	21,000	25,000	25,135	135
Insurance	4,000	4,000	4,191	191
Instructional materials	6,500	4,000	4,212	212
Office and other expense	3,000	3,000	7,049	4,049
Miscellaneous	-	-	580	580
Repairs and maintenance	8,500	1,000	1,301	301
Training coordinator	12,000	12,000	12,000	-
Pension deduction	41,000	44,660	44,660	-
Capital outlay	14,500	59,200	55,138	(4,062)
Total expenditures	<u>110,500</u>	<u>152,860</u>	<u>154,266</u>	<u>1,406</u>
Change in fund balance	(52,151)	(35,500)	(35,395)	105
Fund balance, beginning	<u>143,278</u>	<u>143,278</u>	<u>143,278</u>	<u>-</u>
Fund balance, ending	<u>\$ 91,127</u>	<u>\$ 107,778</u>	<u>\$ 107,883</u>	<u>\$ 105</u>

See independent auditors' report and the related notes to the financial statements.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Notes to the Required Supplementary Information
For the Year Ended June 30, 2023

(1) Budget and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared by the Board President and Treasurer for the fiscal year no later than fifteen days prior to the beginning of each fiscal year and is legally adopted by the Board of Commissioners.
2. The budget is amended, if necessary, by approval of the Board of Commissioners in the same manner as the original budget is adopted.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are presented as originally adopted or as amended by the District.

(2) Excess of Expenditures over Appropriations

The General Fund incurred expenditures in excess of appropriations.

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER MATTERS**

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Avoyelles Fire Protection District #2
Cottonport, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Avoyelles Fire Protection District #2 (District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 14, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion of the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of current findings and prior findings and management's corrective action plan as item 2023-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of current findings and prior year findings and management's corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2023

Part I: Current Year Findings and Management's Corrective Action Plan

A. Internal Control Over Financial Reporting

2023-001 Application of Generally Accepted Accounting Principles (GAAP)

Fiscal year finding initially occurred: Unknown.

CONDITION: Management and staff lack the expertise and/or experience in the selection and application of generally accepted accounting principles, as applicable to governmental entities in the financial statement preparation process.

CRITERIA: The District's internal control over financial reporting includes policies and procedures that pertain to its ability to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements, including the ability of management and staff to detect potential misstatements that may exist in the financial statements and related disclosures.

CAUSE: The cause of the condition results from a reliance on the external auditor as part of the internal control process.

EFFECT: Financial statements and related supporting transactions may reflect a departure from generally accepted accounting principles.

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

MANAGEMENT'S CORRECTIVE ACTION PLAN: We evaluated the cost vs benefit of establishing enhanced internal controls over financial statement preparation and determined that it would not be cost effective to enhance these controls. Currently our financial staff receive training related to their job duties and we carefully review the financial statements, related notes, and proposed adjustments. All questions are adequately addressed by our auditors which allows us to appropriately supervise these functions. We feel the appropriate steps have been taken to reduce the financial statement risk related to this finding.

AVOYELLES FIRE PROTECTION DISTRICT #2
Cottonport, Louisiana

Schedule of Current and Prior Year Audit Findings
and Management's Corrective Action Plan
Year Ended June 30, 2023

Part II: Prior Year Findings:

A. Internal Control Over Financial Reporting

2022-001 Application of Generally Accepted Accounting Principles (GAAP)

CONDITION: The Avoyelles Fire Protection District #2 does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

RECOMMENDATION: Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

CURRENT STATUS: Unresolved. See item 2023-001.

**REPORTS ON AGREED-UPON
PROCEDURES FOR SUB-DISTRICTS**

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #2 – c/o Marksville Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #2 – c/o Marksville Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #2, - c/o Marksville Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #2 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #3 – c/o Bordelonville Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #3 – c/o Bordelonville Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #3, - c/o Bordelonville Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #3 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #4 – c/o Hessmer Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #4 – c/o Hessmer Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #4, - c/o Hessmer Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #4 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #5 – c/o Mansura Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #5 – c/o Mansura Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #5, - c/o Mansura Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #5 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #6 – c/o Moreauville Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #6 – c/o Moreauville Volunteer Fire Department as of and for the year ended June 30, 2022. The Avoyelles Fire Protection District #2 and Sub-District #6, - c/o Moreauville Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2022.

The Avoyelles Fire Protection District #2 and Sub-District #6 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #7 – c/o Simmesport Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #7 – c/o Simmesport Volunteer Fire Department as of and for the year ended June 30, 2022. The Avoyelles Fire Protection District #2 and Sub-District #7, - c/o Simmesport Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2022.

The Avoyelles Fire Protection District #2 and Sub-District #7 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #8 – c/o Bunkie Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #8 – c/o Bunkie Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #8, - c/o Bunkie Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #8 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #9 – c/o Evergreen Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #9 – c/o Evergreen Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #9, - c/o Evergreen Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #9 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was not accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #10 – c/o Cottonport Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #10 – c/o Cottonport Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #10, - c/o Cottonport Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #10 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #11 – c/o Plaquemine Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #11 – c/o Plaquemine Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #11, - c/o Plaquemine Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #11 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #12 – c/o Fifth Ward Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #12 – c/o Fifth Ward Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #12, - c/o Fifth Ward Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #12 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #13 – c/o Goudeau Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #13 – c/o Goudeau Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #13, - c/o Goudeau Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #13 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Ducote & Company
Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #14 – c/o Brouillette Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #14 – c/o Brouillette Volunteer Fire Department as of and for the year ended June 30, 2022. The Avoyelles Fire Protection District #2 and Sub-District #14, - c/o Brouillette Volunteer Fire Department's management are responsible for the cash account, revenue distributions received and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #14 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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Certified Public Accountants

Marksville, Louisiana
December 14, 2023

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of the
Avoyelles Fire Protection District #2 and the
Sub-District #15 – c/o Dupont Volunteer Fire Department
Cottonport, Louisiana

We have performed the procedures enumerated below on the cash account, revenue distributions received and disbursements paid of the Sub-District #15 – c/o Dupont Volunteer Fire Department as of and for the year ended June 30, 2023. The Avoyelles Fire Protection District #2 and Sub-District #15, - c/o Dupont Volunteer Fire Department's management are responsible for the cash account, revenue distributions received, and disbursements paid as of and for the year ended June 30, 2023.

The Avoyelles Fire Protection District #2 and Sub-District #15 have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the sub-district complying with the by-laws of the Avoyelles Fire Protection District #2. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- A. **Procedure:** Obtain the June 30, 2023 bank reconciliation performed by the sub-district and ascertain it was accurately prepared and agrees to the bank statement and the general ledger of the sub-district.

Findings: Cash was accurately reconciled as of June 30, 2023.

- B. **Procedure:** Verify that revenue distribution from Avoyelles Fire Protection District #2 has been properly deposited using the records of the sub-district.

Findings: No exceptions noted.

- C. **Procedure:** Select a sample of five cash disbursements from the sub-district to ascertain that these expenditures have been made in accordance with the by-laws of Avoyelles Fire Protection District #2 and proper documentation is provided.

Findings: No exceptions noted.

We were engaged by the Avoyelles Fire Protection District #2 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Avoyelles Fire Protection District #2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the cash account, revenue distributions received, and disbursements paid and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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Marksville, Louisiana
December 14, 2023