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**MANASSA VOLUNTEER  
FIRE DEPARTMENT, INC.**

Financial Report

Year Ended December 31, 1999

Under provisions of the law, this report is a public document. It is to be made available to the public by the Board of Directors, managers, and other persons in the organization who have possession of the records of the organization. It is the duty of the Board of Directors and the Board of Auditors, or their representatives, at the close of the fiscal year, to

Estimate Cost 10.11.00

## TABLE OF CONTENTS

	Page
Accountants' Report	1
<b>FINANCIAL STATEMENTS</b>	
Statements of financial position	3
Statements of activities	4
Statements of cash flows	5
Notes to financial statements	6-10
<b>SUPPLEMENTAL INFORMATION</b>	
Accountants' Report on Applying Agreed-upon Procedures	13-14

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## ACCOUNTANTS' REPORT

To the Board of Directors  
Mansura Volunteer Fire Department, Inc.  
Mansura, Louisiana

We have compiled the accompanying statement of financial position of Mansura Volunteer Fire Department, Inc. (a nonprofit organization), as of December 31, 1999, and the related statements of activities and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

*Kolder, Champagne, Slaven & Rainey, LLC*  
Certified Public Accountants

Maksville, Louisiana  
August 24, 2000

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## FINANCIAL STATEMENTS

MANSLUBA VOLUNTEER FIRE DEPARTMENT, INC.  
Mandeville, Louisiana

Statement of Financial Position  
(Unaudited)  
December 31, 1999

ASSETS

Current assets:	
Cash and cash equivalents	\$ 19,214
Accounts receivable	<u>22,881</u>
Total current assets	<u>42,095</u>
Fixed assets:	
Building and improvements	60,580
Equipment	155,860
Trucks	<u>310,186</u>
Total fixed assets	611,586
Less: accumulated depreciation	<u>(171,846)</u>
Net fixed assets	<u>441,740</u>
Total assets	<u>\$500,837</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Current maturities of long-term debt	\$ 20,649
Accounts payable	750
Acc and interest payable	<u>1,468</u>
Total Current liabilities	<u>22,867</u>
Long-term liabilities:	
Notes payable (net of current portion)	<u>47,688</u>
Total liabilities	<u>70,555</u>
Net Assets:	
Unrestricted net assets:	
Operations	78,344
Fixed assets	<u>389,945</u>
Total unrestricted net assets	<u>468,289</u>
Total liabilities and net assets	<u>\$500,837</u>

See statements' report.

MANHULA VOLUNTEER FIRE DEPARTMENT, INC.  
Monroe, Louisiana

Statement of Activities  
(Unaudited)

For the Year Ended December 31, 1999

Support and revenue:	
Support:	
Contributions	\$ 1,808
Fundraising, net	9,813
Total support	<u>11,621</u>
Revenue:	
Ad valorem taxes	22,804
Intergovernmental revenue	7,839
Interest income	(48)
Total revenue	<u>30,635</u>
Total support and revenue	<u>42,676</u>
Expenses:	
Depreciation	28,845
Training	2,469
Interest	5,223
Insurance	983
Office	1,348
Repairs	2,518
Supplies	4,763
Telephones	623
Meeting expenses	4,729
Other	1,622
Total expenses	<u>54,188</u>
Change in net assets	(11,512)
Net assets, beginning of year	<u>443,741</u>
Net assets, end of year	<u>\$428,209</u>

MANSLURA VOLUNTEER FIRE DEPARTMENT, INC.  
Mansura, Louisiana

Statement of Cash Flows  
(Unaudited)  
For the Year Ended December 31, 1998

Cash flows provided by operating activities:	
Change in net assets	<u>\$ (33,457)</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities -	
Depreciation	28,848
Decrease in accounts receivable	1,618
Increase in accounts payable	<u>1931</u>
Total adjustments	<u>29,507</u>
Net cash provided by operating activities	<u>14,815</u>
Cash flows from investing activities:	
Purchase of equipment	<u>1</u>
Cash flows from financing activities:	
Payment of principal on notes payable	<u>(17,000)</u>
Net increase in cash and cash equivalents	6,189
Cash and cash equivalents, beginning of year	<u>9,026</u>
Cash and cash equivalents, end of year	<u>\$ 15,215</u>

See accountants' report.

**MASSURIA VOLUNTEER FIRE DEPARTMENT, INC.**  
Marron, Louisiana

**Notes to Financial Statements**

**(1) Summary of Significant Accounting Policies**

**Fire Department**

The Marron Volunteer Fire Department, Inc. (Fire Department) was incorporated on September 12, 1988 as a nonprofit corporation as defined in Louisiana Revised Statutes of R. S. 1990 Title 12, Chapter 2, as amended. The Fire Department operates under a Board of Directors consisting of a president, vice-president, and secretary-treasurer. Board members are elected on an annual basis. The members of the Massuria Volunteer Fire Department vote on all matters brought before the Board. The Fire Department serves approximately 3,119 individuals and meetings are held monthly. The following is a summary of certain significant accounting policies.

**A. Financial Statement Presentation:**

The Fire Department adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Fire Department is required to report information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

The Fire Department also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made" in accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. In addition, the Fire Department has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

**B. Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

**C. Cash Equivalents**

Cash equivalents consist of short-term, highly liquid investments, which are readily convertible into cash within ninety (90) days of purchase.

MANHATTAN VOLUNTEER FIRE DEPARTMENT, INC.  
Manhattan, Louisiana

Notes to Financial Statements

D. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1st and are due and payable on or before December 31. All unpaid taxes become delinquent January 2 of the following year. The taxes are assessed by the Avoyelles Parish Assessor's Office and collected by the Avoyelles Parish Sheriff's Office. The taxes are then remitted to the Avoyelles Parish Police Jury on behalf of Fire Protection District No. 2. The Fire Department is one of 14 members in this District. After deducting a fee of \$20,000 to defray the expenses of the Board of Commissioners of the Fire Protection District, each member is guaranteed a base amount of \$10,000. Any remaining funds are distributed to the members on a basis of population served.

E. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

F. Fixed Assets

Fixed assets acquired by the Fire Department are considered to be owned by it.

The Fire Department follows the practice of capitalizing, at cost, all expenditures for fixed assets. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and improvements	10 - 20 years
Furniture and equipment	5 - 25 years
Vehicles	3 - 20 years

The net fixed asset balance has been recorded as a separate component in unrestricted net assets.

**MANSURA VOLUNTEER FIRE DEPARTMENT, INC.**  
Mansura, Louisiana

Notes to Financial Statements

(2) **Deposits and Investments**

**Deposits**

At year-end, the carrying amount of the Fire Department's deposits was \$15,205 and the bank balance was \$16,135. Of the bank balance, \$16,135 was covered by Federal depository insurance. Of this amount, \$10,755 was tax monies, which is restricted to be expended on fire equipment and supplies.

**Certificates of Deposit**

The Corporation had no Certificates of Deposit at December 31, 1998.

(3) **Accounts Receivable**

The billed receivable balance at December 31, 1998 of \$23,882 consisted of property taxes due from the Fire Protection District No. 2 in the amount of \$23,882 and \$380 due from the Acopoles Parish Police Jury for local fire protection.

(4) **Fixed Assets**

A summary of changes in Property, Plant and Equipment are as follows:

	Balance 12/31/98	Additions	Deletions	Balance 12/31/99
Land and buildings	\$104,580	\$ -	\$ -	\$104,580
Equipment	151,900	-	-	151,900
Trucks	353,186	-	-	353,186
	<u>\$613,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$613,586</u>

(5) **Changes in Long-term Debt**

The following is a summary of note transactions of the Fire Department for the year ended December 31, 1998:

Notes payable at 12/31/98	\$ 76,181
Debt issued	-
Principal payments	(76,181)
Notes payable at 12/31/99	<u>\$ 68,587</u>

**MANSLUDA VOLUNTEER FIRE DEPARTMENT, INC.**  
 Mansura, Louisiana

Notes to Financial Statements

Notes payable (current and long-term portions) are financed with the Cottonport Bank, Mansura, Louisiana and Farmers Home Administration, Natchitoches, Louisiana.

Notes payable at December 31, 1999 consist of the following individual liabilities:

Cottonport Bank- \$18,740 note dated May 18, 1998, bearing interest at 9.877% per annum. Final maturity date May 18, 2000, secured by fire truck.	\$ 18,740
Farmers Home Administration- \$60,080 note dated September 30, 1990 due in annual installments of \$5,200; interest at 6.25 per annum; maturity in 2015; secured by fire station building	49,367
	\$ 68,107

The annual requirements to amortize all notes outstanding at December 31, 1999 are as follows:

Period Ending December 31,	Principal	Interest	Total
2000	\$ 28,849	\$ 4,799	\$ 33,648
2001	2,241	2,946	5,187
2002	2,381	3,826	6,207
2003	2,520	4,677	7,197
2004	2,688	5,519	8,207
2005-2009	16,179	9,856	26,035
2010-2014	24,428	4,227	28,655
	\$ 68,107	\$ 29,778	\$ 98,077

(8) **Retirement Commitments**

Individuals who serve the Fire Department are volunteers; therefore, there is no liability for retirement benefits.

MANHURA VOLUNTEER FIRE DEPARTMENT, INC.  
Manhur, Louisiana

Notes to Financial Statements

(7) Commitments and Contingencies

As of December 31, 1999 there were no lawsuits against the Fire Department.

## SUPPLEMENTAL INFORMATION

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CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' REPORT ON APPLIED AGREED-UPON PROCEDURES

Board of Directors  
Marron Volunteer Fire Department, Inc.  
Marron, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Marron Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Marron Volunteer Fire Department, Inc.'s compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Assertion Departmentality. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

There were no federal, state and local awards received during the year ended December 31, 1999; therefore, there were no expenditures made during the year.

### *Meetings*

2. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:13 (the open meeting law).

Management provided us with the newspaper clippings announcing the Fire Department meetings and we observed the notice posted on the Fire station building.

**MEMPHIS VOLUNTEER FIRE DEPARTMENT, INC.**  
Memphis, Louisiana

**Notes to Financial Statements**

**Comprehensive Budget**

- For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency was provided with a comprehensive budget of these grants that included the purpose and duration, and for state grants that included specific goals and measures of performance.

Memphis Volunteer Fire Department, Inc. did not receive any grants during the year ended December 31, 1998, therefore, no grant budgets were required.

**Prior Comments and Recommendations**

- Review prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

This was the first year a compilation with an attestation was performed; therefore, there were no prior year comments and/or suggestions to review.

**Other Compliance Matters**

- Review expenditures paid with all relevant tax monies to determine that expenditures were spent in accordance with the tax laws approved by voters.

We reviewed all expenditures paid with tax monies and noted all expenditures were for equipment, buildings, supplies and training in accordance with the all relevant tax laws.

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

MANHURSA VOLUNTEER FIRE DEPARTMENT, INC.  
Monroe, Louisiana

Notes to Financial Statements

This report is intended solely for the use of management of the Monroea Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Wolter, Champagne, Steven & Rainey, LLC*  
Certified Public Accountants

Monroe, Louisiana  
August 24, 2010

**LOUISIANA ATTENTION QUESTIONNAIRE**  
**(For Attention Engagements of Qualifiable Entities)**

02/21/02 (Date Transmitted)

Richard Champagne, Alvin A. Rainey, LLC  
1550 Woodhill Dr.  
P.O. Box 2000  
Donaldsonville, LA 70346 (Address)

In connection with your compilation of our financial statements as of December 31, 2001 and for the period then ended, and as required by Louisiana Revised Statute 28:213 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the federal records retention requirements with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion representation).

**Federal, State, and Local Awards**

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

*n/a*

Yes  No

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

*n/a*

Yes  No

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

*n/a*

Yes  No

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

N/A

Yes  No

#### Open Meetings

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

Yes  No

#### Budget

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

N/A

Yes  No

#### Prior Year Comments

We have received all prior year recommendations and/or comments.

N/A

Yes  No

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

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance, which may cover up to the date of your report.

	Secretary	8-21-00	Date
	Treasurer	8-21-00	Date
	President	8/21/00	Date

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## ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Metairie Volunteer Fire Department, Inc.  
Metairie, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Metairie Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Metairie Volunteer Fire Department, Inc.'s compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Auditing Checkbook. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### State Reporting Requirements

1. Determine compliance with Louisiana Revised Statute 28:153 which requires the entity to file annual financial statements within six months after year-end.

### Finding

The Metairie Volunteer Fire Department, Inc. filed a schedule of receipts and disbursements with the State of Louisiana. This was not the proper set of financial statements, therefore, they were in violation of Louisiana Revised Statute 28:153.

### Management's Response

The State of Louisiana had accepted the schedule of receipts and disbursements in the past. When informed this would not be acceptable, they contacted my office to perform a compilation with attention. We compiled the necessary information to complete the required report, but we had trouble getting information on their issues with FICA. Upon obtaining the necessary information, the compilation was completed and submitted to the State.

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### **Corrective Action To Be Taken**

Management will take whatever steps are necessary to insure the proper financial statements are filed with the State and will insure timely filing.

This report is intended solely for the use of management of the Missouri Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

***Ashley, Champagne, Simon & Rainey, LLC***  
Certified Public Accountants

Marksville, Louisiana  
August 24, 2008