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**KATYNE VOLUNTEER FIRE ASSOCIATION
KATYNE, LOUISIANA**

**FINANCIAL REPORT
December 31, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 8/15/01

PREPARED BY & ASSOCIATES

A MEMBER COMPANY OF THE KPMG NETWORK

MEMBER OF THE KPMG NETWORK

MEMBER OF THE KPMG NETWORK

**RAYNE VOLUNTIER FIRE ASSOCIATION
RAYNE, LOUISIANA**

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Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

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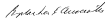
Chief Lee Roberts
Bayou Volunteer Fire Association
Bayou, Louisiana

We have audited the accompanying financial statements of the Bayou Volunteer Fire Association, as of and for the year ended December 31, 2000. These financial statements are the responsibility of the Bayou Volunteer Fire Association's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Governing Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

Our examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and other such auditing procedures as we considered necessary in the circumstances, except that the tests of the equipment portion of the fixed assets required prior to January 1, 2000 were not verified. Since individual property records were not maintained prior to January 1, 1990, it was not practical for us to determine the cost of such assets for the prior years.

In our opinion, with the exception stated above, the general purpose financial statements of the Bayou Volunteer Fire Department present fairly, in all material respects, the financial position of the Bayou Volunteer Fire Department, at December 31, 2000 and the results of its operations and cash flow for the year then ended in conformity with generally accepted accounting principles applied on a consistent basis.


Brupbacher & Associates

A Professional Accounting Corporation

Bayou, Louisiana
July 15, 2001

REPORT OF
AUDITOR'S SIGNATURE
BRUPBACHER & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
CORPORATION, A PROFESSIONAL CORPORATION

FINANCIAL STATEMENTS

KATNE VOLUNTEER FIRE ASSOCIATION
KATNE, LOUISIANA

COMPARATIVE BALANCE SHEET
December 31, 2020 and 2019

<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
Current Assets:		
Cash	\$ 26,418	\$ 69,583
Investments	26,692	37,034
Accrued Interest	3,179	834
Total Current Assets	<u>\$ 56,289</u>	<u>\$ 107,451</u>
Fixed Assets, net of accumulated depreciation		
Land	\$ 18,000	\$ 20,000
Buildings and Improvements	34,733	36,778
Furniture and Equipment	126,366	247,163
Total Fixed Assets	<u>\$ 379,100</u>	<u>\$ 503,941</u>
Total Assets	<u>\$ 435,389</u>	<u>\$ 581,392</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Current Liabilities:		
Accounts Payable	\$ -	\$ 6,768
Loans Payable	<u>34,297</u>	<u>24,352</u>
Total Current Liabilities	<u>\$ 34,297</u>	<u>\$ 31,120</u>
Long-Term Liabilities:		
Loans Payable	<u>\$ 81,153</u>	<u>\$ 80,133</u>
Fund Balance:		
Fund Balance - (a) accumulated, undesignated	<u>\$ 321,890</u>	<u>\$ 369,999</u>
Total Liabilities and Fund Balance	<u>\$ 435,389</u>	<u>\$ 581,392</u>

The Accompanying Notes Are An Integral Part of
These Financial Statements

RAYNE VOLUNTEER FIRE ASSOCIATION **RAYNE, LOUISIANA**

STATEMENT OF REVENUES, EXPENDITURES **AND CHANGES IN FUND BALANCE** **Years Ended December 31, 2009 and 1999**

Revenues:	2009	1999
Local Government Appropriations	\$ -	\$ 20,000
Fundraising Income	5,489	32,460
Interest Income	2,822	2,094
Insurance/ Reimbursements	32,643	23,529
Miscellaneous Income	4,277	8,279
Total Revenues	<u>\$ 45,231</u>	<u>\$ 86,362</u>
Expenditures:		
Building maintenance	\$ 1,671	\$ 4,286
Purchase of fuel purchase	1,988	331
Utilities	44,976	-
Interest expense	7	2,964
Professional fees	4,176	3,435
Office expense	1,799	1,770
Insurance	2,694	4,401
Uniform expense	3,352	5,262
Supplies/Repairs & Maintenance	2,660	3,774
Moving expense	6,247	6,284
Depreciation	28,222	15,834
Training/Communication expense	458	1,270
Miscellaneous expense	206	347
Total expenditures	<u>\$ 100,302</u>	<u>\$ 58,368</u>
Excess of revenues over expenditures	\$ 146,177	\$ 27,994
Prior Year Adjustments to Fund Balance	-	174
Fund Balance, beginning of year	<u>188,267</u>	<u>296,578</u>
Fund Balance, end of year	<u>\$ 334,444</u>	<u>\$ 324,746</u>

The Accompanying Notes Are An Integral Part of
These Financial Statements

HAYNE VILL/UTTERB FIRE ASSOCIATION
BAYNE, LOUISIANA

STATEMENT OF CASH FLOWS
For the calendar years 2000 and 1999

	<u>2000</u>	<u>1999</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income (Loss)	\$ (68,171)	\$ (1,185)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	29,223	31,634
(Increase)/decrease in accounts payable	(358)	5
(Increase)/decrease in prepaid expenses	-	24,704
Increase/(decrease) in accounts payable	(6,762)	6,687
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (46,078)</u>	<u>\$ 105,439</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Equipment	\$ (1,300)	\$ (206,417)
Improvements	-	-
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>\$ (1,300)</u>	<u>\$ (206,417)</u>
CASH FLOWS FROM FINANCING		
(decrease) increase in Non-Payable	\$ -	\$ 105,400
NET INCREASE (DECREASE) IN CASH	<u>\$ (47,378)</u>	<u>\$ -</u>
CASH AT BEGINNING OF YEAR	<u>106,686</u>	<u>99,231</u>
ADJUSTMENT TO PRIOR PERIOD	<u>-</u>	<u>(74)</u>
CASH AT END OF YEAR	<u><u>\$ 59,308</u></u>	<u><u>\$ 106,686</u></u>

The Accompanying Notes Are An Integral Part Of
These Financial Statements

HAYME VOLUNTEER FIRE ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008

(3) Summary of Significant Accounting Policies

(a) Nature of the Entity...

The Hayme Volunteer Fire Association was formed as a nonprofit association under the laws of the State of Louisiana, to provide fire protection services for the City of Hayme and certain rural communities. This corporation was formed January 23, 1964 under the provisions of R.S. 9546, Title 12 Chapter 2, as amended.

(b) Basis of Accounting...

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the account and reported in the financial statements. The accounting policies of the Hayme Volunteer Fire Association conform to generally accepted accounting principles. The Fire Association's policy is to prepare its financial statements using the modified accrual method of accounting. The revenues are recognized when they become measurable and available and expenses are recognized when the related liability is incurred.

(c) Property and Depreciation...

All property, plant, and equipment are recorded at cost. Depreciation is provided on assets on a straight-line method over the estimated useful life of the asset. It is estimated that the media have a useful life of twenty years. Life of any other equipment is estimated to be ten years.

(d) Estimates...

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenses during the reporting period. Actual results could vary from these estimates.

(4) Cash and Investments

Cash consists of amounts in demand deposit, cash on hand and interest bearing demand deposit accounts with federally insured financial institutions. Investments at December 31, 2008 consisted of time certificates of deposit held at a federally insured financial institution.

At December 31, 2008, the carrying amount of the Association's deposits were \$28,502 and the book balance was \$29,582. The deposits were covered by federal depositary insurance.

RAYNE VOLUNTEER FIRE ASSOCIATION

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR END, 2000

(3) Property, Plant, and Equipment

Property, plant, and equipment are summarized by major classification as follows:

	December 31,		December 31,	
	2000	Additions	Reductions	2000
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Buildings	41,000	-	-	41,000
Improvements				
- Buildings	12,100	-	-	12,100
Trucks	583,113	1,000	1,100	584,013
Equipment	284,100	220	750	285,710
Totals	<u>\$ 796,213</u>	<u>\$ 1,220</u>	<u>\$ 1,850</u>	<u>\$ 799,783</u>

Accumulated depreciation and depreciation expense of the major classes of plant and equipment as of December 31, 2000 are as follows:

	Accumulated 2000	Expense 2000
Buildings	\$ 70,664	\$ 1,500
Improvements		
- Building	6,716	500
Trucks	128,790	19,500
Equipment	<u>160,341</u>	<u>1,690</u>
Totals	<u>\$ 426,711</u>	<u>\$ 23,190</u>

(4) Accounts Payable

There were no accounts payable as of December 31, 2000.

(5) Loans Payable

On December 31, 1998, a lease purchase agreement was signed by the Rayne Volunteer Fire Association to purchase a new fire truck. The "effective date" of the agreement was January-01, 1999. The agreement states an 12% interest per annum with one payment due each year on January 15th for the next 5 years. In January 2000 this loan was paid in full.

(6) Other

The Rayne Volunteer Fire Association donated \$44,150 to the Fire Protection District # 9 of the Township of Acadia to provide fire protection services for the City of Rayne and certain rural communities.

WAYNE VOLUNTEER FIRE ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2008

(B) Other Commitments

The Fire Protection District # 8 of the Parish of Acadia was created January 11, 2000 to provide fire protection services to the City of Rayne and certain rural communities. On July 15, 2008, a 18 mill tax was passed by the voters of the district for the purpose of acquiring, constructing, improving and maintaining and/or operating fire protection equipment and facilities. In addition to the above mentioned situation, the Rayne Fire Association will provide fire equipment and volunteer efforts needed to provide fire protection to the City of Rayne and surrounding area of areas.

Brubacher & Associates

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PURSUANT TO THE SECURITIES AND EXCHANGE ACT OF 1934

Chief, Los Angeles
Kings' Veterans Fire Association
Edward, Louisiana

We have audited the general purpose financial statements of Rapier Volunteer Fire Association, Rapier, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated July 15, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

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In a part of obtaining reasonable assurance about whether Rajpur Vahantra First Auditor's work is (or is not) in compliance with the Code of Ethics, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements as a whole. 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 that are considered to be reported under Government Auditing Standards. However, we note a certain instance of non-compliance that we have reported to management of Rajpur Vahantra First Auditor in a separate letter dated July 25, 2004.

Methods and Contextual Data: Multisite and Post-Test Data

In planning and performing our audit, we considered Kijana Veterinary Association's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all instances in the internal control over financial reporting that might be a control weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively

Chief Lee Robert
Rayne Volunteer Fire Association
Rayne, Louisiana

low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of management, others in the organization, and the legislative bodies and is not intended to be and should not be used by anyone other than those specified parties.



Douglas A. Associates
A Professional Accounting Corporation

Rayne, Louisiana
July 23, 2001

RAYNE VOLUNTEER FIRE ASSOCIATION
RAYNE, LOUISIANA

Schedule 2

Schedule of Findings and Questioned Costs
Year ended December 31, 2000

Summary of Auditor's Results

Auditor's Report - Financial Statements

A qualified opinion has been issued on the Rayne Volunteer Fire Association's financial statements as of and for the year ended December 31, 2000.

Matter of Noncompliance - Financial Reporting

The results of our tests disclosed no instances of noncompliance that is required to be reported under Governmental Auditing Standards.

Reportable Conditions - Financial Reporting

The results of our tests disclosed no matters involving the internal control over financial reporting.

RAYNE VOLUNTEER FIRE ASSOCIATION
RAYNE, ILLINOISCorrective Action Plan
Year Ended December 31, 2000

Response to findings:

MI-1 Statutory Asset Data

The audit reports will be submitted prior to the six month statutory asset date.

Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 34 • 804 The Boulevard Suite B • Bayou, Louisiana 70678 • (504) 334-3344 FAX (504) 334-3392

July 15, 2004

Bayou Volunteer Fire Association
Bayou, Louisiana

In planning and performing our audit of the financial statements of Bayou Volunteer Fire Association for the year ended December 31, 2003, we considered the organization's compliance with certain provisions of laws, regulations, contracts and grants in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on compliance.

However, during our audit we became aware of a matter of non-compliance. The following finding and recommendations is based primarily on the work done during our audit engagement and we do not wish to imply that they cover every possible weakness. Nevertheless, we do think that they deserve your careful evaluation. If you have questions, regarding this matter, do not hesitate to contact me to discuss this matter in detail. Again, thank you for this opportunity to be of service to the Department.

Findings:

The audit report for December 31, 2003 was completed and submitted to the Legislative Auditor's Office after the six-month statutory time date.

Recommendations:

The report must be submitted prior to the six-month statutory date.

Management's Response:

Information needed to complete the audit was received after the statutory date due to the change from external bookkeeping functions to internal bookkeeping. In addition, the account balance verifications from the financial institutions were delayed due to various schedules of employees. In the future, the reports will be submitted prior to the six-month statutory time date.

We will review the status of this comment during our next audit engagement. We have already discussed the comment and suggestions with various Company personnel, and we will be pleased to discuss them in further detail at your convenience, or to assist you in implementing the recommendations.

Sincerely,



Brupbacher & Associates

A Professional Accounting Corporation