

FINANCIAL STATEMENTS AND AUDITOR'S REPORT

FRE PROTECTION GRANT OF RT. 2000 VOLUMETER THE REPARTMENT, INC. RELEVED HOM LAUGHERE FRE PROPERTION REFERENCE NO. 6 Diblogue, Localmen Disorder, J. 1998

dankes Ninst (Avience Date 7-28-96

Wagosupack & Associates (APAC) Control Public Accountains P. D. Box 401 Inde Rose, LA 2014 CHO 470-500

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WAGUESPACK & ASSOCIATES



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INDEPENDENT ADDRESS REPORT

To the Road of Districts of St. John Velaniter Fire Department, Inc. Thilteday, Leukians

We have sublied the association gate provides give Disorted Matematics of D. Data Velocence File Department, Inc. socient from Laboration The Providen Data's No. 6, Thibedow, Lambiana, no of December 20, 2005 and 1904 and for the yrone in the new yron period theor model, as indication in the male of concurs. These Basedial neuroneses are the responsibility of St. 2016 Velocance File Department, Inc.N. Basedonese Theorem December 2016 and the second second second second second second second matematics. Our properiodities in the occurs are relation on their Distance Instances and another on an advi-

We concluse the useful is according with generally surplus and long standards, and <u>Concernent</u> Analysis <u>Standards</u> lossed by the Composited Technic of the Useful Standards. These strenders begines that we place and perform the order to closely are strended as whether the Tanaccia interaction are live of maximistandards. The order to closely are strended as the close of the Tanaccia interaction are the order of maximistandards and the closely constitution of the closely of the according principles and and support in the Konstant interaction, whether the function of the according training the strended as the strended interaction of the theory of the strended interaction. The strended maximum of the strended interaction of the strended interaction of the strended interaction. The strended maximum of the strended interaction of the strended interaction of the strended interaction. The strended maximum of the strended interaction of the strended interaction of the strended interaction of the strended interaction. The strended is the strended interaction of the strended in

As discussed in Neue A, the financial statements present only the East protection part from Laborator Fire Periodition Dilarks No. K and an articlianzabili to protect their the financial pictures and results of represent of SL-Mas Violandor Fire Disputsions). Los, in another with generalis accepted and protection principle.

In our option, the Ensecht statements referred to above present fairly, in all manetail support, the datasata position of the fits protocolog again of 35. Jobs Voltance Fits Deparament, Its: results of the Maneta Fits Distaint No. 6 is all Department 32, 1993 and 1996, and the reach of its operations for the two years then colou is unabinely with potentyly awayed accounting pretocyles.

In normalized with <u>Concernical Auditing Standards</u>, we have also insued a sequent dated later 17, 1956 on our consideration of St. 2016. Whitematic Fire Department, Boch instant contact entertains and a report dated later 17, 1956 on its contribution with later and resultdates.

Nagruppicks Americas Corres

Dello Mora, Louisian June 17, 1996



Hembers of Sectors of Louisiana Contrad Public Accounters re-Amorecan Institute of Contrad Public Accounters

THE PROTECTION GRANT OF ST. JOBS VOLUNTER THE DEPARTMENT, INC. (RECEIVED FROM LATOURCE FIRE PROTECTION DEFINIT NO. 6) THINGS. INVESTIGATION

BALANCE SHEET - FIRST PROTECTION GRANT Doomler 30, 1995

ANSITY AND OTHER DESITS.	Pr To	noid view of-Fire station ison	14.45	unceat d'Assen spritted à Granz Facab	Los To J We	nood i Tarw Mai k Palit Genan with		Total secondum Onko
Assets: Cash and cash equivalents General Facel Assets Ottat:	8	30,378	8		5		8	3075
Fire protection facilities and experiments Amount to be meridded for				185,563				10,10
retirement of gimenal long-term debt	_						_	56,000
TOTAL ASSESS AND OTTAX ISSESS	٤	30,915	5	16.54	٤	53,800	۶	265,112
AND OTHER EQUITY								
Liablikies: New popuble	5		5		s	58,000	5	5.00
TOTAL LIMITLY/US					_	51,000	-	5000
Equity and Other Caldina Investments in general fixed access grant fixeds				38,540				18540
Find balance-interved, underligneed	-	8,325	-				_	80,579
TOTAL DUTTY AND OTHER CREDITS		36.52		35540	_			215215
TOTAL LIABLETTIS, EQUIT AND OTHER CREEK	1	80,572	1	10,10	-	20,000	1	26.715

The accompanying notes are an integral part of this statement.

FIRE PROTECTION GRANT OF ST. JOHN VOLINTEER FIRE DEPARTMENT, DAC. RECEIVED FROM LANDRESS FREE FREETRICK DEFERST MADE Thindens, Londenn

BALANCE SHEET - FIRE PROTECTION GRANT DocuMer 21, 1994

ASSETS AND OTHER DENTS	Spec Rand Pand Picas Can	Fac Field	100	nensi I Assets poirod I Guan Smb	Long D To B With	eral Chim CM Crait Crait Mb	1Me	Teol excadue Cabo
Aucto: Cash and rash equivalents General Famil Assess Crimit	5	16,472	\$		5		5	16,472
Fire presention helikins and equipment. Amount to be provided for				111,80				10.80
testionese of general long-loom dobt						75,000		11,000
TOTAL ASSETS AND OTHER DEBITS	5	16,472	5	191,80	<u>8</u>	25,009	5	20,00
LAMELTERS, EQUITY AND OTHER CREDES								
Note payable	1		s		1	11,000	5	15,800
TOTAL LIMNLITIES						11,000		75,000
Reply and Other Crudic: Investments in protect Band matering and banks Food below, assessments				110,60				185,663
underlipsied		15,612						16,672
OTDER CREATER		16,412		0.002			_	19,335
AND OTHER CREATS	5	15,472	5	141,80	5	75,000	5	20.55

The accompanying notes are an integral part of this statement.

THE PROTECTION CRANT OF ST. JOIN VOLUNTEER FILE DEPARTMENT, INC. DESCRIPTION FROM LAPOURCES FILE PROTECTION NO. 4 TRIBUNG, Landson

PEATIMENT OF REVENUES, EXPERIMENTALS, AND CLANCES IN FEND BALANCE. HERCEY (EAST BARE) AND ACTUAL: SPECIAL INVESSE (PDD) HERCEROTECTORY GRANT For the Your Field Discourse TA: 1995

80203183	Belpt	Atut	Variance Parcrable <u>(Cinferconffic)</u>	
intergovernmental reviewat-				
Fix protonion guar from Labourche Fire Protonion No. 6 Fix insurance ribure	\$ 41,300 14,000	\$ 40,000 56,000	\$ 1,807 1,502	
the of money and preparty- interest namings		536		
TOTAL REVENTES		29MT		
EXPENDETIMES				
Converse spanning Public sality	21,250	14.054	1.100	
Public sality Table Service	9,290	3,472	5,729	
Principal	35,800	25,000		
hearval	3,200			
TOTAL EXPENDETINGS	50,650			
DATES (DEFICIENCY) OF DATEMUS OVER EXPERIENTED	(2,351)	15,902	10,653	
PEND BALANCE AT REGISSING OF YEAR	16,472			
FUND BALANCE AT END OF YEAR	5 13,722	5 MUUS	 16,03 	

The accompanying netry are an integral part of this stationers.

THE PROTECTION GRANT OF ST. JOIN VOLUNTER FIRE DEPARTMENT, INC. (RECEIVED FROM LAFORMER FIRE PROTECTION NO. 6) Theodex, Locations

ENTERINT OF RESERVED, EXPONENTING, AND CRAMER IN FIND BALANCE: BURGET (GARP BASIS) AND ACTUAL-SPECIAL REVENUE FIND HIRE PROTECTION GRANT For the Yan Endel DocuMent 21, 1994

	Bedget	Actual	Variance Finceshic (Unforceshic)	
REVENUES				
Interpretational accession The protocion gana from Laborator For Posterion No. 6 File instance return the of more and property- internal scientings	\$ 30,900 12,865 	5 40,257 14,404 	\$ 307 2,999	
POTAL REMEMBERS			3,147	
EXPENDENCES				
Convert openating Problex safety Depth control Public sofety Debt Service Plantest	25000 2425	8,47 8,38	5,885 (5,703)	
Indexind.	3,830			
TOTAL EXPENSITURES				
EXCESS (DEFECTENCY) OF REVENTES OVER EXPENSION	(4,728)		ME1	
FUND BALANCE AT DESIDNING OF YEAR	38,221	16,221		
FUND BALANCE AT END OF YEAR	5 11,651	2 18.472	1 1/2	

The accompanying netwo are an imagest part of this statement.

FIRE PROPERCIAL GRANT OF ST. JOIN VOLUNTER FIRE DEPARTMENT, INC. DECEMPED FROM LAPODECEE FIRE PROPERCIAN NO. 6 Telecose, Londenn

December 31, 1999 and 1994

NOTE & - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The distancial transmission of the Fast Presentian Gatari of 55. Abit. Valuation First Department, lies ancient free Laborator First Production Databatish of Socie New programmed as autoimating with principle accurating principles (DAAP) as applied in glowermont with. The governmental Accurating Estandards, Road (ChAP) in the surgred of the Databatish Databatish Depicies and Accurate Databatish Databatish. The new Induction of the Databatish Databatish Depicies and Accurate Databatish Databatish. The New Induction of the Databatish Databatish Depicies and Accurate Databatish Databatish Databatish Databatish. The New Induction of the Databatish Databatish Depicies and Accurate Databatish Da

FINANCEL, EFFORTING ENTEP - During 1990, the Labourd File Protocine David No. 6-sensor (ano page appendix et al.). Data Volument PW Experiments (iii). The fire protocine grate was the the propose of suppose minimum, and appendix publicage, mediane, vasior tanks, water labourd and the sub-of-sensor of the protocors in provide proper for percention out occurs of the property which the boundaries of the dependence.

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The accorposphig financial taxanatura proving information only on the first protection growt reason by the law optimized first the Laborator Fury Protection Detroits (No. 6 and to lot optimized motion on the parts a provingence, the generating protection provided by this proteinstructure and and other proteinments while the compact has provided to the parts and the protection Detroits and the protein advection of the parts approximately protection of the parts approximately and the protein the protein advection of the parts approximately protein the protection provided by the protein the protein the protein the protein the protein the protein the parts approximately approximately

FUND ACCOUNTING - The first department is organized and openand on the basis of a fand and account group whenty a separate, well behanding set of accounts is maintained that comprises its meets, liabilities, fand reprint, necessary, and comprise run.

EPECIAL REVENUE FUND. The special revenue hand is used to associat for the proceeds of specific revenue secures that are legally reactioned to expenditure for specified purposes.

MEMOCANNEMM ONLY 1007AL COLUMN - The used columns on the balance shot is optioned behaviorable proversion to industrial that is its procession of our to foreign in manufact advance. Those as the source have not process feasibility position in anothermary with generally accepted accessing principles. Notifier is such data rempendition to succeeding and the source of the source o

bodds OF ACCOLINTING - Inter of reconstrugt selects to when recents that expendituses are cocquised and is present in the flamedation transmission. Basis of accurating statistics to the indiang of the measurements and corputation of the instantaneous Texas of a particular transmission of the indiang of the measurements and corputation of the instantaneous Texas of applied. The flam departmental transmission of the instantaneous made, repetition, or inmetation of the instantaneous transmission of the instantaneous transmission of the instantaneous flam. If there exists the distribution within the prevention representation departmentations:

THE EXCITECTION EMANT OF

67. JOIN WOLVEDS FILE DOVATION NO. 6 RECEIPTED FROM LANGUAGE FILE PROTOCTION NO. 6 Thildean Landston Landston

NOTES TO THE FINANCIAL STREEMENTS DOCUMER 20, 1995 and 1994

NOTE A . SIMULARY OF SECONDENSY ACCOUNTING POLICIES . CONTINUES

Foremass are reception in the accounting period in which they become susceptible to accruit-that is when they become measurable and available to finance executivers of the final period.

Expenditions are generally reception under the medified account basis of accounting when the related head labeling is incorrect.

BUDGET PRACTICE - The first dependence adopts an annul budge based on anticipate resease constraint with generally arrayed answering principles. Annual appropriations of fashs are not made. Budgerse process are not budgered in the Fermi answering system. The anticipate accounting is not followed because of the small scenter of transmitten budget.

CARN MODI CARE (CD)///LAUTS. If we repering properso cash and non-projection includer run A densed Argued to a start and a start of start of start of start of the start and a start of start and a start of the start and a start of start and start of start

GINDBAL TIXED AGRESS AND LONG-TIPM LIAMUTTES. Theo sees us account for in the parent face ments account provide the set of the set of the set of the parent face sets. All find uses are raised in laboraticons. The account proof is for a face. If is a construct only with the measurement of function possible and does are setterated in the subface starts are partial. The construction of the first setterate of the setterate of the setterate setterates and the subface starts are partial. The setterates of the first setterates in the setterates of the

PENSION PLAN AND VACATION AND SIXE LEAVE - All members of the lise department are volument. Therefore, the fire department does not contribute to a persion plan and does not have a formal vacation and leave partice.

NOTE 8 - CASH AND CASH EQUIVALENTS

At December 31, 1965 and 1994, the department hell cells and early optimized musing (hood humaco) SIAUTS and SIAV37, reported; Cahin and cash optimized new restrict at must have readed approximate mutcher. The laborating is a summary of can and cash optimized mutching at December 55, 1985 and 1994, with the action body deposit instantion.

FIRE PROTICTION GRANT OF RT. JOINN VOLTAVISER HER METAGONINT, D.C. MINIMUM DAPONETIE FIRE PROTICTION NO. 6 Tabolaes, Leading

NOTES TO THE PENANCIAL STATEMENTS Documber 31, 1995 and 1994

NOTE & , CASE AND CASE DOLLARADOTE - CONTINUED

		1954
Increase-bearing domand dependix.	5 30.375	535,02
Fodural deposit insurance	1 80,015	5
Total leasance	5 30,375	3 16.022

NOTE C - CHANGES IN GENERAL FIDED AND TH

The fullywine is a successry of changes in fixed energy.

	BALANCE 12/0/91	ADDITIONS	DELETIONS	EALANCE
Fire protection facilities and equipment	5_181.80	<u>1117</u>	L	5 16540
	BALANCE 103155	ADDITIONS	DELETIONS	JALANCE 1235-94
Peu prototion facilities and equipment	3_173,925	5 A/3	5	5 111.00

MOTE D - LITHUETRON AND CLAIMS

There are no dates as Bigatan pending against the fire department at December 31, 1995 according to management of the fire department.

FIRE PROTECTION CRANT OF ST. JOHN VOLUMTION FIRE DEPARTMENT, INC. PRECEIVED FROM LAPOLECHE FIRE PROTECTION NO. 6 Thisdam, Lonings

NOTES TO THE FINANCIAL STREEMINES December 35, 1999 and 1994

NOTE E - NOTE PARABLE

The following is a summary of the changes in the Non-Payable as follows for the years ended December 31, 1995 and 1994:

Nata Payable at December 31, 1993	\$ 186,000		
Additions			
Reductions	25,000		
New Payable at December 34, 1994	35,000		
Additions			
Reductions	25,000		
Nose Payable at December 34, 1995	5 50000		

OTHER REPORTS REQUIRED BY GOVERNMENT

AUDITING STANDARDS

WAGUENPACK & ASSOCIATES is Profession Accounting Corporation CONTROL PROBLE ACCOUNTANTS FO. Ins. 60

Ibilir Xeer, LA 793414464

Hitheri Jean Wagacapoch, Chu. Ehine Toupe Wagacapack, CPA Telephone (5010 475-5208 Telecomos (5010 475-2045

INTERPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REDULATION BASED ON AN AUTOT OF ORDAY FINANCIAL STATISMENTS PERFORMED IN ACCORDANCE WITH OWNERNENT AUDITION STANDARDS

To the Board of Directors of 54 John Volumeet Fire Department, Inc. Thibodaux, Louisians

We land and had been find protocolors prove frequencies of 51, John Vederatori Pital Deparament, Jon, reversed from Laboration Pital Protocolors Pito 6, Thebedown, Louisians, as of Decaration 31, 1993 and pital and for each of the splats in the two prove period where effects and have linear one and therman charak spaces (7, 1996).

We conducted our much in accordance with generally averaged and tog stordards and <u>Generation Average Research</u> much by the Computation Constant of the United States. These standards report that we plan and perform the melli in the data matched assignment where where the terms (Instant) in the loss of matched inducement

Compliance with tens, regulations, construct, and passes applicable as its John Velenserer Pars Department, Iac, is not reprodubility of 56, 2040. Velenses Fairs Department, Iac's messgeneers. As part of calcular parameters are produced with the parameters of the second seco

The randot of our texts dedoted no instance of neuromplance that are sequent to be reported better under Concentrate Auditing Statistics.

This report is intended for the independent of the memogeneous of St. John Valuance Fire Department, her used the Laplitation Andriev of the Neuro of Lorenbarn. This starticities is not intended to been the distribution of this report, which is a supervise of public research.

Wagnespeck + Associates (APR)

Belle Xme, Loubisco June 17, 1996

Members of Society of Jacobian Destilled Public Accountions and Admittan Jonainie of Centified Public accountions WAGUESPACK & ANNOCIATES (a Fadmined Accounting Copusition) CHETHER PERME ACCOUNTINTS F/D. Biox 464 Bedr Rose, 1A 2020-001

Mchael Jean Wagaespack, CPA Baine Yougo Wagnespack, CPA Delephone (S64) (CS-3000 Deleveniev (S64) (CS-2645

INDEPENDENT ALIGNMENT REPORT ON THE INTERNAL CONTROL STRUCTURE BARD ON AN ALIGHT OF ORANT PENANCIAL STATEMENTS FERFURNED IN ACCORDANCE WITH DOWNLAWANT ALIGNMENT ALIGNMENT

To the Baad of Disactors of St. John Volumer Pice Department, Inc. Thirodean Louisians

We have and/od the line pointerior pand financial interaction of St. Mith. Vetaminer Fire Department, line, second from Ladourche Fire Protection District No. 6, Thilvolane, Londonn, et al. Docember 33, 1995 and 1996 and for and, of the terms in the two year period from ended, and have based out report because alread have 12, 1995.

We underest our suff in scorethese with generally accepted softing standards and <u>Government Audition Instants</u>, issued by the Comparation General of the United States. These standards require their we plan and perform the subto standards accepted assessment when whether the most flow and instants are in for all moved in standards.

To encouper of the last Values or the Department is its inclusion is unableing and measuring a second seco

In planning and performing net works of the proof indexist interformer of 24, July Vesseurer Files Department, inc. Showed a brin allowed Files Theoremican Bool Too A or of Decoders 3, 100 of and the and the odds of the spaces in the net part performance of the state of the state of the spaces and the state of the state state of the st We near errors matters beweings the internet perturbations and in opposition that we could be to be expectible could from oddy remains the could be perturbation of the second second second second second second second internet matters and a second second

Because of the Bestel auster of president, an internal useful system with adoptate supropriate of toposething it are interable.

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Our coaddoadon of the internal coantol systems would not receively declote all meters in the internet coantol arasenses that negle to separable candidous and, accordingly, would not necessarily disclose all reportshic conditions that are also remained to be material without an internet.

This report is intended for the information of the memogeneou of 5t. John Volvever The Department, Isc. and the Laplacian Auditor of the State of Louisian. This notation is not intended to limit the distribution of this report, which is a water of under scored.

Waynepark + Associates (APAC)

Delle Row, Louisiana June 17, 1996