

The Pierre Part-Belle River Volunteer Fire Department paid a notice and accompanying checks of such amount on the notice date. Although management has advised that such documents were properly passed, we could find no evidence supporting such assertion other than an unmarked copy of the notices and checks.

DEBT

30. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips and bank statements for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BONUSES

31. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The fire department did not employ any employees for the year and a reading of the minutes of the fire department did not indicate any such payments made to the volunteer members.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, 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.

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

Wagnonack & Associates (LLC)

Belle Rose, Louisiana
June 17, 2007

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (X) were also included in the listing obtained from management in agreed-upon procedure (Y) as immediate family members.

As indicated in procedure (X), there were no employees during the period under examination. Thus, this procedure would not be applicable.

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and all amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes which indicated the budget had been adopted by the Commissioners of the Pierre-Fort-Dalla River Volunteer Fire Department. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues or expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

ACCOUNTING AND REPORTING

8. Randomly select 5 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation in its proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

The six disbursements were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the treasurer. In addition, the treasurer's report was traced to the fire department minutes where the report was approved by the commissioners.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 4:1 through 4:231 (the open meetings law).

WAGUESPAK & ASSOCIATES

GA. Professional Accounting Corporation

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners of
Peters Park-Belle Meade Volunteer Fire Department
Peters Park-Belle Meade, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and described below, which were agreed to by the management of Peters Park-Belle Meade Volunteer Fire Department and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Peters Park-Belle Meade Volunteer Fire Department's compliance with certain laws and regulations during the period ended December 31, 1996 included in the accompanying *Louisiana Auditing Certificate*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures to satisfy the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below in either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BILLS

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public work exceeding \$25,000, and determine whether such purchases were made in accordance with LA-RS 38:2271-2274 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$5,000 or for public work exceeding \$25,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LA-RS 42:1181-1170 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the stated information.

3. Obtain from management a listing of all employees paid during the period under examination.

All members and commissioners of the fire department are volunteers. Therefore, the fire department had no employees during the period under examination.

REPORT AND ACCOMPANYING QUESTIONNAIRE REQUIRED BY
THE LEGISLATIVE AUDITOR, STATE OF LOUISIANA

FIRE PROTECTION GRANT OF
PIERRE FARD-BELLE RIVER VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Pierrefard-Belle River, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996

The following is a summary of the changes in the capital lease purchase obligation payable as follows for the year ended December 31, 1996:

Lease purchase obligation payable at December 31, 1995	\$	40,600
Additions		-
Reductions		<u>7,150</u>
Lease purchase obligation payable at December 31, 1996	\$	<u>33,450</u>

**FIRE PROTECTION GRANT OF
 PIERRE PANT-BELLE RIVER VOLUNTEER FIRE DEPARTMENT
 (RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
 Pierre Pant-Belle River, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS
 December 31, 1996**

NOTE B - CASH AND CASH EQUIVALENTS - CONTINUED

Interest-bearing demand deposits	\$ <u>82,260</u>
Federal deposit insurance	\$ <u>82,260</u>
Total insurance	\$ <u>82,260</u>

NOTE C - CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in fixed assets:

	BALANCE <u>12-31-95</u>	ADDITIONS	DELETIONS	BALANCE <u>12-31-96</u>
Fire protection facilities and equipment	\$ <u>175,294</u>	\$ <u>6,642</u>	\$ _____	\$ <u>181,936</u>

NOTE D - LITIGATION AND CLAIMS

There are no claims or litigation pending against the fire department at December 31, 1996 according to management of the fire department.

NOTE E - CAPITAL LEASE

Pierre Pant-Belle River Volunteer Fire Department entered into a capital lease purchase agreement during December 1995 for the acquisition of a fire truck. The terms of the agreement require five (5) annual payments of \$2,684 at 6.31 per cent interest. The following is a schedule, by year, of future minimum lease payments under a capital lease arrangement with present value of the net minimum lease payments as of December 31, 1996:

1997	\$ 2,684
1998	2,684
1999	2,684
2000	<u>2,684</u>
Total minimum lease payments	10,717
Less amount representing interest	<u>3,068</u>
Present value of net minimum lease payments	<u>\$ 7,649</u>

**FIRE PROTECTION GRANT OF
PARISH PART-BELLE RIVER VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Parish Part-Belle River, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenues are recognized in the accounting period in which they become receivable to record that is when they become measurable and available to finance expenditures of the fiscal period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

BUDGET PRACTICE - The fire department adopts an annual budget based on anticipated revenues consistent with generally accepted accounting principles. Annual appropriations of funds are not made. Budgetary accounts are not integrated in the formal accounting system. Encumbrance accounting is not followed because of the small number of transactions involved.

CASH AND CASH EQUIVALENTS - For reporting purposes, cash and cash equivalents include cash, demand deposits, and time certificates of deposit. Amounts are classified as cash equivalents if the original maturities are 90 days or less. Under state law, the department may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana and national banks having their principal office in Louisiana. Further, the department may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal office in Louisiana.

GENERAL FIXED ASSETS AND LONG-TERM LIABILITIES - Fixed assets are accounted for in the general fund assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations. It is the policy of the department not to capitalize interest. As the department has no infrastructure assets, an accounting policy for infrastructure assets has been adopted.

PENSION PLAN AND VACATION AND SICK LEAVE - All members of the fire department are volunteers. Therefore, the fire department does not contribute to a pension plan and does not have a formal vacation and leave policy.

NOTE B - CASH AND CASH EQUIVALENTS

At December 31, 1996, the department had cash and cash equivalents totaling (bank balances) \$87,122 at December 30, 1996. Cash and cash equivalents are stated at cost, which approximates market. The following is a summary of cash and cash equivalents (bank balances) at December 30, 1996, with the related federal deposit insurance:

**FIRE PROTECTION GRANT OF
PIERRE PARISH-ILLI RIVER VOLUNTEER FIRE DEPARTMENT
(ACCIDENTS FROM ASSUMPTION PARISH POLICE JURY)
PIERRE PARISH-ILLI RIVER, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS
December 31, 1996**

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Fire Protection Grant of Pierre Parish-Illi River Volunteer Fire Department received from Assumption Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the fire department's accounting policies are described below.

FINANCIAL REPORTING ENTITY - On April 18, 1991, the Assumption Parish Police Jury entered into a grant agreement with Pierre Parish-Illi River Volunteer Fire Department of Assumption Parish. The fire protection grant was for the purpose of acquiring, maintaining, and operating buildings, machines, water tanks, water hydrants, water lines and any other things necessary to provide proper fire protection and control of the property within the boundaries of the department.

The volunteer fire department is a privately created quasi-public corporation that is subject to the grant provisions of its funding agency. The board members are not appointed by the police jury. The volunteer fire department is not fiscally dependent on the police jury and the nature and significance of their relationship with the police jury is not such that their exclusion would render the police jury's financial statements incomplete or misleading. Therefore, the volunteer fire department is a separate special purpose government.

The accompanying financial statements present information only on the fire protection grant received by the fire department from the Assumption Parish Police Jury and do not present information on the Police Jury, the general government activities provided by that governmental unit, and other governmental units that comprise the Police Jury's reporting entity, and any other non grant funds received by the fire department. Pierre Parish-Illi River Volunteer Fire Department of Assumption Parish has no component units.

FUND ACCOUNTING - The fire department is organized and operated on the basis of a fund and account group whereby a separate self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues, and expenditures.

SPECIAL REVENUE FUND - The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

MEMORANDUM ONLY-TOTAL COLUMN - The total column on the balance sheet is captioned Memorandum Only (overlook) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied. The fire department's records are maintained on a cash basis of accounting. However, the fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**FIRE PROTECTION GRANT OF
PINEBARK-BELLE RIVER VOLUNTARY FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Pine Park-Belle River, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL, -
SPECIAL REVENUE FUND
FIRE PROTECTION GRANT
For the Year Ended December 31, 1996
(See Accountant's Compilation Report)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental revenues:			
Fire protection grant from Assumption Parish Police Jury	\$ 50,000	\$ 50,864	\$ (84)
Fire insurance rebate	8,072	8,048	(24)
Use of money and property:			
Interest earnings	1,500	1,600	100
Other sources	<u> 20</u>	<u> 32</u>	<u> 12</u>
TOTAL REVENUES	<u>60,692</u>	<u>60,554</u>	<u> 138</u>
EXPENDITURES			
Current operating:			
Public safety	50,790	54,045	3,255
Capital outlay:			
Public safety	5,000	8,512	3,512
Debt Service:			
Principal	7,100	7,100	-
Interest	<u> 20</u>	<u> 20</u>	<u> -</u>
TOTAL EXPENDITURES	<u>62,910</u>	<u>69,787</u>	<u>7,877</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u> 782</u>	<u> 767</u>	<u> 15</u>
FUND BALANCE AT BEGINNING OF YEAR	<u> 1,184</u>	<u> 1,184</u>	<u> -</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,966</u>	<u>\$ 1,951</u>	<u>\$ 15</u>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION GRANT OF
FERRE FORT-BELLE RIVER VOLUNTEER FIRE DEPARTMENT
(RECEIVED FROM ASSUMPTION PARISH POLICE JURY)
Ferre Fort-Belle River, Louisiana**

BALANCE SHEET - FIRE PROTECTION GRANT

December 31, 1996

(See Assessor's Compilation Report)

	Special Revenue Fund-Fire Protection Grant	General Fund Assets Acquired With Grant Funds	General Long-Term Debt To Be Paid With Grant Funds	Total (Minimum Debt)
ASSETS AND OTHER DEBITS				
<i>Assets:</i>				
Cash and cash equivalents	\$ 87,221	\$ -	\$ -	\$ 87,221
Receivable - Fire Protection Grant	248	-	-	248
General Fund Asset-Grant Fire protection facilities and equipment	-	182,500	-	182,500
Amount to be provided for retirement of general long-term debt	-	-	33,548	33,548
TOTAL ASSETS AND OTHER DEBITS	\$ 87,469	\$ 182,500	\$ 33,548	\$ 303,518
LIABILITIES, EQUITY AND OTHER CREDITS				
<i>Liabilities:</i>				
Accounts payable	\$ 73	\$ -	\$ -	\$ 73
Lease purchase obligations payable	-	-	33,548	33,548
TOTAL LIABILITIES	73	-	33,548	33,621
<i>Equity and Other Credits</i>				
Investments in general fund asset-grant funds	-	182,500	-	182,500
Fund balance-unreserved, undesignated	87,945	-	-	87,945
TOTAL EQUITY AND OTHER CREDITS	87,945	182,500	-	300,445
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 87,469	\$ 182,500	\$ 33,548	\$ 303,518

The accompanying notes are an integral part of this statement.

WAGUESPACK & ASSOCIATES

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INDEPENDENT ACCOUNTANT'S COMPLETION REPORT

To the Board of Commissioners of
Pierre Part-Belle River Volunteer Fire Department
Pierre Part-Belle River, Louisiana

We have compiled the accompanying fire protection grant financial statements of Pierre Part-Belle River Volunteer Fire Department received from Assumption Parish Police Jury, Pierre Part-Belle River, Louisiana, as of and for the year ended December 31, 1995, 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 in any other form of assurance on them.

As discussed in Note A, the financial statements present only the fire protection grant from Assumption Parish Police Jury and are not intended to present fairly the financial position and results of operations of Pierre Part-Belle River Volunteer Fire Department, in conformity with generally accepted accounting principles.

Waguespack & Associates (APAC)

Belle Rose, Louisiana

June 17, 1997

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FINANCIAL STATEMENTS AND ACCOUNTS COMPLETION REPORT

**FIRE PROTECTION GRANT OF
FROM: PART-TIME RIVER WOLFEVER FIRE DEPARTMENT
(RECEIVED FROM ASSOCIATION PARISH POLICE JURY)**

Plaquemine Parish, Iberville Parish, Louisiana

December 31, 1996

under provisions of state law, this report is a public document. A copy of this report has been distributed to the parish, or parishes, and any other appropriate public officials. This 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 2-6-97

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