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LORANGER VOLUNTEER FIRE DEPARTMENT

Loranger, Louisiana

FINANCIAL STATEMENTS

As of and for the Year Ended

December 31, 1997

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

Printed Date JUL 15 1998

LOWMYER VOLUNTEER FIRE DEPARTMENT

Lowmyer, Louisiana

Financial Statements

As of and for the Year Ended
December 31, 2007

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LEE BRAY
Certified Public Accountant
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MEMORANDUM

AMERICAN INSTITUTE OF CPAs
SECURITY OF CONFIDENTIAL DATA

PHONE (504) 746-6001
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To the Members of the
Loranger Volunteer Fire Department
Loranger, Louisiana

I have compiled the accompanying financial statements of Loranger Volunteer Fire Department as of and for the year ended December 31, 1997, 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Department's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Certified Public Accountant

June 15, 1998

LOUISIANA VOLUNTEER FIRE DEPARTMENT

**Statement of Assets and Liabilities Arising From
Appropriations and Certain Other Transactions
December 31, 1997**

ASSETS

Cash	\$04,704
Receivables - appropriation from Rural Fire Protection District No. 2 of Tangipahoa Parish, Louisiana	..34,085
Total Assets	\$08,789

LIABILITIES AND FUND EQUITY

Liabilities	
Accounts payable	\$ 2,300
Total Liabilities	..2,300
Fund Equity	
Fund Balance - unreserved - undesignated	..60,085
Total Liabilities and Fund Equity	\$68,289

See accountant's compilation report.

LOS ANGELES VOLUNTEER FIRE DEPARTMENT

**Statement of Revenues, Expenditures, and Changes
in Fund Balance Arising From
Appropriations and Certain Other Transactions
For the Year Ended December 31, 1992**

Revenues		
Appropriation from:		
Rural Fire Protection District No. 2		593,428
Interest		1,118
Other		302
Total Revenues		<u>594,848</u>
Expenditures		
Accounting		2,708
Building maintenance and supplies		5,138
Equipment		
Purchases		3,008
Maintenance and supplies		19,813
Fire chief		608
Insurance		4,228
Note payments for Rural Fire Protection District No. 2		6,921
Other supplies		2,138
Radio communications		47
Telephone		9,987
Utilities		2,631
Total Expenditures		<u>56,536</u>
Excess of Revenues over Expenditures		39,312
Fund Balance at Beginning of Year		69,726
Fund Balance at End of Year		<u>307,054</u>

See accountant's compilation report.

LORANGER VOLUNTEER FIRE DEPARTMENT

**Statement of Revenues, Expenditures and Changes
in Fund Balance Arising From
Appropriations and Certain Other Transactions,
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1997**

	Budget	Actual	Variance Favorable (Disadvantage)
Revenues			
Appropriation from:			
Parat Fire Protection District No. 2	271,000	285,428	14,428
Interest	-	1,118	1,118
Other	-	302	302
Total Revenues	271,000	286,848	15,748
Expenditures			
Accounting	600	2,308	(1,708)
Building maintenance and supplies	3,000	5,178	(2,178)
Equipment			
Purchases	-	3,000	(3,000)
Maintenance and supplies	19,000	19,813	(813)
Fire chief	600	600	-
Insurance	1,300	4,238	(2,938)
Note payments for Parat Fire Protection District No.2	9,000	9,831	931
Other supplies	2,000	2,130	(130)
Radio communications	500	47	453
Telephone	19,000	9,667	9,333
Utilities	2,000	2,631	(631)
Total Expenditures	48,900	60,523	(11,623)
Excess (Deficit) of Revenues over Expenditures	28,100	30,325	2,225
Fund Balance at Beginning of Year	58,134	58,134	-
Fund Balance at End of Year	86,234	88,459	2,225

See accountant's compilation report.

LORANGER VOLUNTEER FIRE DEPARTMENT

Selected Notes to Financial Statements December 31, 1987

BACKGROUND INFORMATION

The Loranger Volunteer Fire Department is an unincorporated association of volunteer firemen serving the Loranger, Louisiana, geographical area. The Loranger Volunteer Fire Department is funded, for the most part, by an annual appropriation from the Rural Fire Protection District No. 2 of Tangipahoa Parish, Louisiana (Rural Fire Protection District No. 2).

The Rural Fire Protection District No. 2 contracts with the Loranger Volunteer Fire Department and nine other fire departments to carry-out its mission of providing fire protection for the entire parish of Tangipahoa, excluding the incorporated municipalities and entire Third Ward in said parish.

Rural Fire Protection District No. 2 receives ad valorem taxes, state revenue sharing, and two percent fire insurance related monies and appropriates these monies, along with interest earnings, to the ten individual fire departments in accordance with an annual agreement. The primary responsibility of each fire department is the prevention and termination of fires which pose a threat to life or property within its areas of responsibility. The secondary responsibility is to respond to any and all calls for assistance from any of the other fire departments in Rural Fire Protection District No. 2.

The annual agreement provides that the appropriation of revenue from Rural Fire Protection District No. 2 be based upon the square miles served by the individual fire departments, the population within the area served, and the number of fire calls received in a given period. The agreement also requires that the individual fire departments expend the appropriations exclusively for the purpose of operating, maintaining, and/or purchasing equipment and supplies for their fire department, and for approved salaries. The agreement additionally requires the individual fire departments to present quarterly statements of funds received and expended.

DEBT

In August 1984, Rural Fire Protection District No. 2 incurred debt of \$28,820 for 3 years at an interest rate of 4% to purchase a 1979 Mack fire truck for Loranger Volunteer Fire Department. The monthly note of \$827 was paid by Loranger Volunteer Fire Department. This note was paid in full as of December 31, 1987.

GENERAL FIXED ASSETS

All general fixed assets used by Loranger Volunteer Fire Department are owned by Rural Fire Protection District No. 2. Therefore, there are no general fixed assets reported in the accompanying financial statements. This equipment is purchased with funds of the Loranger Volunteer Fire Department.

LEE GRAY
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MORNING, LOUISIANA 70001

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FORM 990 (2001)
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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Members of the
Loranger Volunteer Fire Department,
Loranger, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Loranger Volunteer Fire Department and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Loranger Volunteer Fire Department's compliance with certain laws and regulations during the year ended December 31, 1997, included in the accompanying Louisiana Adoption Questionnaire. 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 is solely the responsibility of the specified users of the report. Consequently, I 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 fiscal year, by grant and grant year.
2. For each federal, state, and local award, randomly select 8 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements are selected.
3. For the items selected in procedure 2, trace the six disbursements to supporting documentation as to proper amount and payee.

I 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.

4. For the items selected in procedure 3, determine if the six disbursements were properly coded to the correct fund and general ledger account.

All of the payments were properly coded to the correct fund and general ledger account.

Loranger Volunteer Fire Department
Independent Accountant's Report

On Applying Agreed-Upon Procedures - (continued)

5. For the items selected in procedure 2, determine whether the six disbursements received approval from proper authorities.

No approvals were indicated on the paid invoices. Although the disbursements are approved by the officers at the monthly meeting, no written evidence of this approval was available.

Recommendation

The Treasurer or other officer should initial each invoice prior to payment. Approval by all officers at the monthly meeting should be noted in the minutes of the meeting.

6. For the items selected in procedure 2: For Federal awards, determine whether the disbursements complied with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements complied with the grant agreement.

There were no federal awards.

I determined that each of the six selected disbursements was expended for the purposes of operating, maintaining, and/or purchasing equipment and supplies, and additionally for salaries if approved by Fire District No. 2, as required in the 1997 agreement with Tangipahoa Parish Rural Fire Protection District No. 2.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, compare the close-out report, when available, with the entity's financial records to determine whether the amounts agree.

No programs were closed out during the period of my review.

Meetings

8. 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 42:12 (the open meetings law).

Loranger Volunteer Fire Department is required to post a notice of each meeting and the accompanying agenda on the door of the Loranger Volunteer Fire Department's station. This was not done.

Recommendation

A meeting notice with accompanying agenda should be posted on the door of the Department's station at least 24 hours prior to the meeting time.

This notice should be marked with the date and time posted and retained with the minutes of the meeting.

Oranger Volunteer Fire Department
Independent Accountant's Report
on Applying Agreed-Upon Procedures - (continued)

Comprehensive Budget

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

Tangipahoa Parish Rural Fire Protection District No. 2 was not provided a budget; however, this does not appear to be required in the agreement.

Prior Comments and Recommendations

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

In the agreed-upon procedures engagement for the year ended December 31, 1999, I reported that the Department did not retain supporting documentation for all disbursements, that there was no regular cash receipts/cash disbursements journal and general ledger and that there was no evidence of approval of disbursements by proper authorities.

Also, I recommended that the Department be incorporated as a nonprofit corporation and apply with the Internal Revenue Service for an exemption from federal income taxes.

The Department is now retaining all documentation and has established a cash receipts and disbursements journal.

See prior recommendation regarding the approval of disbursements.

In 1999, the Department has incorporated as a nonprofit corporation and is in the process of applying for tax exemption.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Oranger 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 purposes. However, this report is a matter of public record and its distribution is not limited.


Certified Public Accountant

June 15, 1999

**LOUISIANA
ATTESTATION
QUESTIONNAIRE**

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)
(Data Transmitted)

Lee Stiles, CPA

P.O. Box 360

Andros, LA 70422

(Auditors)

In connection with your compilation of our financial statements as of December 31, 2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 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 regulation and the internal controls over compliance 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 2/23/04 (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.

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.

Yes No

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

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.

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

Yes No

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

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 occur up to the date of your report.

D. L. Simpson Secretary May 20, 1998 Date
Armonia W. Ferguson Treasurer May 20, 1998 Date
Robert R. Maul Jr. President May 20, 1998 Date