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ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
 Thru, Louisiana

Financial Statements
With Independent Auditor's Reports
As of December 31, 1999, and the Year Then Ended
(With Comparative Totals for December 31, 1998)

Under provisions of state law, this report is a public document. A copy of this report has been filed with the clerk of the court and of the parish clerk of court. This report is available for public inspection at the State House office of the Legislative Auditor or, where appropriate, at the office of the parish clerk of court.

Release Date 7-26-00

ALPINE CITY PLUMBER PIPE BOARDING, INC.
Pigeon, Louisiana

Financial Statements
With Independent Auditor's Reports
As of December 31, 1999, and for the Year Then Ended
(With Comparative Totals for December 31, 1998)

C O N T E N T S

	Statement	Page No.
Independent Auditor's Report		1
Financial Statements - December 31, 1999 (With Comparative Totals for December 31, 1998):		
Balance Sheet	A	2
Statement of Support, Revenue, Expenses, and Changes in Fund Balances	B	3
Statement of Cash Flows (Cash and Equivalents)	C	4
Notes to the Financial Statements		5
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		6

Herbie W. Way
Certified Public Accountant
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Independent Auditor's Report

ALBION CITY VOLUNTARY FIRE DEPARTMENT, INC.
Thibodaux, Louisiana

I have audited the accompanying balance sheets of the Albion City Voluntary Fire Department, Inc. as of December 31, 1999 and 2000, and the related statements of support, revenue, expense, and changes in fund balances, and changes in cash flows for the years then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audits in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Albion City Voluntary Fire Department, Inc. as of December 31, 1999 and 2000, and the results of its operations and changes in its statement of cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 28, 2000, on my consideration of the internal control over financial reporting and my level of compliance with certain provisions of laws, regulations, contracts, and grants.

Herbie W. Way
Herbie W. Way
Alexandria, Louisiana
May 28, 2000

ALPINE CITY SOLARIZED FIRE DEPARTMENT, INC.
 Timp, Louisiana
 OPERATING FUND

Balance Sheet, December 31, 1999
 (with comparative totals for December 31, 1998)

	1999	1998
	-----	-----
ASSETS		

Cash and cash equivalents	\$61,250	\$59,991
Fund assets (net)	28,329	11,968
	-----	-----
TOTAL ASSETS	\$79,579	\$71,959
	-----	-----
LIABILITIES AND FUND EQUITY		

Liabilities	NONE	NONE
	-----	-----
Fund Equity - Fund balance - unrestricted	\$79,579	\$71,959
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	\$79,579	\$71,959
	-----	-----

The accompanying notes are an integral part of this statement.

Statement 1

ALPINE CITY FIREWORKS FIRE DEPARTMENT, INC.
 7500 Highway
 80461100 0000

Statement of Support, Revenue, Expenses, and Changes in Fund Balances
 for the Year Ended December 31, 1988
 (With Comparative Data for the Year Ended December 31, 1987)

	1988	1987
SUPPORT AND REVENUE		
Revenue:		
State grant - Fire insurance rebate	572,524	\$16,556
Use of assets and property - interest	2,174	2,280
Miscellaneous	3,182	55
Total support and revenue	<u>577,880</u>	<u>18,900</u>
EXPENSES		
Program services - fire protection:		
Operating services	34,320	11,812
Materials and supplies	4,004	2,380
Travel and other charges	257	387
Depreciation	1,179	4,817
Total expenses	<u>39,760</u>	<u>19,400</u>
EXCESS OF SUPPORT AND		
REVENUE OVER EXPENSES	<u>538,120</u>	<u>0</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>73,540</u>	<u>73,540</u>
FUND BALANCES AT END OF YEAR	<u>\$126,660</u>	<u>\$73,540</u>

The accompanying notes are an integral part of this statement.

WYOMING CITY MOUNTAIN FIRE DEPARTMENT, INC.
 1100 S. LINCOLN
 OPERATING FUND

Statement of Cash Flow (Cash and Equivalents)
 for the Year Ended December 31, 1999
 (With comparative info for the year ended December 31, 1998)

	1999	1998
Cash flows from operating activities:		
Cash received from premiums	\$17,811	\$18,508
Other operating receipts	71	35
Cash paid to suppliers of goods and services	(18,881)	(19,479)
Net cash flow provided by operating activities	(999)	1,064
Cash flows from investing activities - interest received	2,274	2,200
Cash flows for capital acquisition - purchase of equipment	(888)	(888)
Net increase (decrease) in cash and equivalents	1,277	5,476
Cash and equivalents, beginning of year	58,980	64,504
Cash and equivalents, end of year	\$60,257	\$69,980
Reconciliation of net income from operating activities to net cash provided by operating activities:		
Net income/(loss)	\$82,720	\$83,400
Adjustments to reconcile net (income)/loss to net cash provided by operating activities:		
Depreciation	1,725	4,837
	1,725	4,837
Net cash provided by operating activities	(199)	\$1,186

The accompanying notes are an integral part of this statement.

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Thibodaux, Louisiana

Notes to the Financial Statements
As of December 31, 1989, and for the Year then Ended

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Alpine City Volunteer Fire Department, Inc. (Department) is a Louisiana nonprofit organization incorporated on July 31, 1970, whose purpose is to provide fire protection and emergency services to residents within its service area. The Department serves approximately 3,000 homeowners and over 300 commercial and industrial companies in its coverage area. The Department is funded through state grants, i.e., a portion of a law (7) per cent fire insurance premium rebate from the State of Louisiana, passed through the Rapides Parish Police Jury (parish governing authority) and small donations from residents interested in maintaining fire protection services. The Department does not participate in any organized, routine fund raising activities.

In 1985, the Rapides Parish Police Jury (the parish governing authority) created Fire Protection District No. 3 of Rapides Parish (District) funded by an ad valorem property tax, in supplement, not replacement, the current fire and emergency services being provided by the Department. The boundaries of the District are coterminous with that of the Department. These two operations, working in conjunction with each other, have reduced the fire insurance rating for residents in their coverage area.

Prior to 1984, a large manufacturing concern (entity) located in the coverage area of the Department, as a means of supplementing their existing "in-house" fire protection services, adopted a corporate resolution to provide for an annual contribution to the Department. This entity, located in a special industrial area of Rapides Parish, was considered an "exempt taxpayer" for the purposes of ad valorem property taxes levied by Fire Protection District No. 3 of Rapides Parish. During 1984, the entity was reinstated as a "taxpayer" by the Rapides Parish Assessor; accordingly, the entity was assessed ad valorem property tax as levied by Fire District No. 3 of Rapides Parish. Since the entity is no longer exempt from paying ad valorem property tax, it has discontinued its annual corporate contribution to Alpine City Volunteer Fire Department, Inc.

2. FUND ACCOUNTING

To ensure observance of limitations and restrictions placed on the use of resources available to the Department, the accounts of the Department are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose; accordingly, all financial transactions have been recorded and reported by fund. The assets, liabilities and fund balances of the Department are reported in a self-balancing Operating Fund. The Operating Fund includes all financial resources that are available for support of the Department's operations.

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Tibbe, Louisiana
Notes to the Financial Statements
(Continued)

3. SUPPORT AND RECEIVES

Support and receives are recorded when received. The Department does not recognize (record) the value of time or materials donated by volunteers. All support and receives are considered to be available for unrestricted use unless specifically restricted by the contributor. At December 31, 1999, the Board retains unrestricted control to use all funds in achieving its purpose.

4. FIXED ASSETS

Since its creation in 1979, the Department has acquired various assets, mainly through donation of time and materials by residents in the Department's coverage area. Due to the nature of these items and that much of the time and materials involved in creating these items has been donated, an estimated fair market value of these assets cannot be reasonably determined; accordingly, the initial acquisition of these assets is not reflected in the accompanying financial statements.

With the creation of Fire Protection District No. 3 of Rapides Parish by the Rapides Police Jury, the Board of Directors of the Department adopted a resolution and entered into an agreement with Fire Protection District No. 3, through the Rapides Parish Police Jury, that transferred ownership of certain land, buildings, and equipment that were previously owned by the Department to the District; accordingly, the disposition of these assets is not reflected in these financial statements.

The Department has adopted the practice of capitalizing all expenditures in excess of \$500, where the estimated useful life of the asset is greater than one year. The Department will record these assets at historical cost as of the date of acquisition. Ownership of these assets, based on resolutions to be adopted by the board of directors of the Department, may be transferred to Fire Protection District No. 3 of Rapides Parish as the directors determine necessary for the efficient operation of both the Department and the District.

The acquisition and subsequent transfer of these assets will be recorded in the financial statements. A summary of fixed assets and related depreciation at December 31, 1999, follows:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Equipment	<u>150,104</u>	<u>543,000</u>	<u>\$11,001</u>

5. FEDERAL INCOME TAXES

The Alpine City Volunteer Fire Department, Inc., is exempt from federal income taxes under the provisions of Section 501 (c)(13) of the Internal Revenue Code.

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Herbie W. Way
Certified Public Accountant

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Alexandria, LA 71304
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Isla, Louisiana

I have audited the financial statements of the Alpine City Volunteer Fire Department, Inc. as of and for the year ended December 31, 2009, and have issued my report thereon dated May 29, 2010. I conducted my 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.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I 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 statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 low level the risk that misstatement in amounts that would be material in relation to the 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

Prior Audit Findings

The audit for the year ended December 31, 2009, disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Thibodaux, Louisiana
Compliance Report
(Continued)

This report is intended for the information of the Alpine City Volunteer Fire Department, Inc. However, this report is a matter of public record and its distribution is not limited.

Mark M. May

Mark M. May
Alexandria, Louisiana
May 28, 2000