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**HESSMER VOLUNTEER
FIRE DEPARTMENT, INC.**

Financial Report

Year Ended December 31, 1967

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 and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 21 1968

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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ACCOUNTANTS' REPORT

To the Board of DIRECTORS
Monroe Volunteer Fire Department, Inc.
Monroe, Louisiana

We have compiled the accompanying statement of financial position of Monroe Volunteer Fire Department, Inc. (a nonprofit organization), as of December 31, 2017, and the related statements of activities and cash flows for the year then ended, 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 or any other form of assurance on them.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Monroe, Louisiana
June 21, 2018

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FINANCIAL STATEMENTS

MISSISSIPPI VOLUNTEER FIRE DEPARTMENT, INC.
 Meridian, Louisiana

Statement of Financial Position
 (Continued)
 December 31, 1977

	<u>1977</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 28,378
Accounts receivable	<u>32,485</u>
Total current assets	<u>60,863</u>
Fixed assets:	
Building and improvements	43,483
Equipment	222,138
Trucks	<u>210,858</u>
Total fixed assets	476,519
Less: accumulated depreciation	<u>188,828</u>
Net fixed assets	<u>287,691</u>
Total assets	<u>\$348,554</u>

LIABILITIES AND NET ASSETS	
Current liabilities:	
Current portion of notes payable	\$ 18,000
Accounts payable	<u>134</u>
Total current liabilities	18,134
Long-term liabilities:	
Notes payable, net of current portion	<u>20,858</u>
Total liabilities	<u>38,992</u>
Net Assets:	
Unrestricted net assets -	
Operations	27,455
Fixed assets	<u>258,388</u>
Total unrestricted net assets	<u>285,843</u>
Total liabilities and net assets	<u>\$348,554</u>

See accountants' report.

BRASSER VOLUNTEER FIRE DEPARTMENT, INC.
 Marksville, Louisiana

Statement of Activities
 (Continued)
 For the year ended December 31, 1997

	<u>1997</u>
Support and revenue:	
Support:	
Contributions	\$ 1,843
Fundraising, net	<u>4,808</u>
	6,651
Revenue:	
All volunteer taxes	<u>32,762</u>
Total support and revenue	<u>39,413</u>
Expenses:	
Depreciation	14,880
Professional services	85
Training	1,940
Interest	438
Office	32
Repairs	291
Supplies	1,188
Telephone	88
Meeting expenses	708
Other	<u>803</u>
Total expenses	<u>20,525</u>
Change in net assets	18,888
Net assets, beginning of year	<u>383,283</u>
Net assets, end of year	<u>602,171</u>

See accountants' report.

BRASSARD VOLUNTEER FIRE DEPARTMENT, INC.
 Marksville, Louisiana

Statement of Cash Flows
 (Unaudited)
 FOR THE YEAR ENDED December 31, 1987

	<u>1987</u>
Cash flows provided for operating activities:	
Change in net assets	\$221,681
Adjustments to reconcile change in net assets to net cash provided for operating activities -	
Depreciation	34,000
Increase in accounts receivable	6480
Increase in accounts payable	338
Total adjustments	<u>34,978</u>
Net cash provided for operating activities	<u>\$256,659</u>
Cash flows from investing activities:	
Purchase of equipment	<u>(114,510)</u>
Net cash used by investing activities	<u>(114,510)</u>
Cash flows from financing activities:	
Proceeds of bank loan	20,000
Payments on note payable	<u>(16,200)</u>
Net cash provided by financing activities	<u>3,800</u>
Net increase in cash and cash equivalents	32,479
Cash and cash equivalents, beginning of year	<u>2,328</u>
Cash and cash equivalents, end of year	\$ 34,807

See ACCOUNTANTS' REPORT.

BOONVILLE VOLUNTEER FIRE DEPARTMENT, INC.
BOONVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

Fire Department

The Boonville Volunteer Fire Department, Inc. (Fire Department) was incorporated on May 21, 1970 as a nonprofit corporation as defined in Louisiana Revised Statutes of E. S. 1998 Title 12, Chapter 2, as amended. The Fire Department operates under a Board of Directors consisting of a president, vice-president, and secretary-treasurer and are elected on an annual basis. The members of the Boonville Volunteer Fire Department vote on all matters brought before the board. The Fire Department serves approximately 3,000 individuals and meetings are held monthly. The following is a summary of certain significant accounting policies.

A. Financial Statement Presentation

The Fire Department adopted Statement of Financial Accounting Standards (SFAS) No. 137, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 137, the Fire Department is required to report information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

The Fire Department also adopted SFAS No. 128, "Accounting for Contributions Received and Contributions Made" in accordance with SFAS No. 128, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. In addition, the Fire Department has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

B. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

C. Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase.

NEWBERN VOLUNTARY FIRE DEPARTMENT, INC.
Newberryville, Louisiana

Notes to Financial Statements (Continued)

D. PROPERTY TAXES

Property taxes which are an ad valorem lien on property as of January 1. Taxes are levied on October 1st and are due and payable on or before December 31. All unpaid taxes become delinquent January 1 of the following year. The taxes are assessed by the Assessor Parish Assessor's Office and collected by the Assessor Parish Sheriff's Office. The taxes are then remitted to the Assessor Parish Police Jury on behalf of Fire Protection District No. 2. The Fire Department is one of its members in this District. After deducting a fee of \$20,000 to defray the expenses of the Board of Commissioners of the Fire Protection District, each member is guaranteed a base amount of \$10,000. Any remaining funds are distributed to the members on a basis of population served.

E. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support until in excess of those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

F. Fixed Assets

Fixed assets acquired by the fire Department are considered to be owned by it.

The Fire Department follows the practice of capitalizing, at cost, all expenditures for fixed assets. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and improvements	40 years
Furniture and equipment	10 years
Vehicles	10 years

The net fixed asset balance has been recorded as a separate component in unrestricted net assets.

MISSISSIPPI VOLUNTARY FIRE DEPARTMENT, INC.
 Marksville, Louisiana

Notes to Financial Statements Continued

(2) Deposits and RECEIVABLES

Deposits

At year end, the carrying amount of the Fire Department's deposits were \$28,178 and the bank balance was \$28,178. Of the bank balance, \$23,178 was covered by Federal Depository Insurance. Of this amount, \$13,000 was the monies which is restricted to be expended on fire equipment and supplies.

Certificates of Deposit

The Corporation had no Certificates of Deposit at December 31, 1997.

(3) Accounts Receivable

The billed receivable balance at December 31, 1997 of \$13,488 consisted of property taxes due from the Fire Protection District No. 4.

(4) Fixed Assets

A summary of changes in Property, Plant and Equipment are as follows:

	12/31/96	additions	Balance Deletions	Balance 12/31/97
Land and Buildings	\$ 61,000	\$11,488	\$ -	\$ 72,488
Equipment	150,000	1,840	-	151,840
Trucks	120,000	-	-	120,000
	\$231,000	\$13,328	\$ -	\$244,328
	*****	*****	*****	*****

(5) Changes in Long-Term Debt

The following is a summary of note transactions of the Fire Department for the year ended December 31, 1997:

Notes payable at 12/31/96	\$ 0.000
Debt issued	20,000
Principal payments	(10,000)
Notes payable at 12/31/97	\$ 10,000

Notes payable (interest and long-term portions) are financed with the Niborsin Bank, Alexandria, Louisiana.

MEMBER VOLUNTEER FIRE DEPARTMENT, INC.
 MARKSVILLE, LOUISIANA

Notes to Financial Statements (continued)

Notes payable at December 31, 1993 consist of the following individual liability:

\$20,000 unsecured note, dated December 18, 1993, bearing interest at 8.25% per annum. Final maturity date March 1, 1998. Annual payments of \$10,504.	\$20,000 *****
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The annual requirements to amortize all notes outstanding at December 31, 1993 are as follows:

Period Ending December 31,	Principal	Interest	Total
1998	\$10,000	\$ 347	\$10,347
1999	<u>10,000</u>	<u>382</u>	<u>10,382</u>
	\$20,000	\$1,729	\$21,729
	*****	*****	*****

(4) Retirement commitments

Individuals who serve the Fire Department are volunteers, therefore, there is no liability for retirement benefits.

(5) Commitments and Contingencies

As of December 31, 1993 there were no lawsuits against the Fire Department.

EXPERIMENTAL INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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OFFICE MEMBERS
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' REPORT ON APPLICABLE AGREED-UPON PROCEDURES

Board of Directors
Monroe Volunteer Fire Department, Inc.
Monroe, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Monroe Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Monroe Volunteer Fire Department, Inc.'s compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana *Maintaining Confidentiality*. This agreed-upon procedure 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 this report. Consequently, we 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.

Public Aid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$10,000, and determine whether such purchases were made in accordance with LSA-RI 12:1201-1201 (the public aid law).

There were no expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$10,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of management as defined by LSA-RI 42:1201-112a (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. All individuals who serve the Fire Department are volunteers, therefore there are no employees.

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

The Fire Department has no employees. All individuals who serve the Fire Department are volunteers.

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

The Fire Department has no employees. All individuals who serve the Fire Department are volunteers.

Budgeting

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

Sumner Volunteer Fire Department, Inc. is not required to adopt a budget.

6. Forward the budget adoption and amendments to the published advertisement in the official journal.

Sumner Volunteer Fire Department, Inc. is not required to adopt a budget.

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

Sumner Volunteer Fire Department, Inc. is not required to adopt a budget.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to 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.

6. Determine if payments were properly coded to the correct fund and general ledger account, and

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

8. Determine whether payments remained approved from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the proper authorities.

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

We inspected copies of all bank deposit slips for the period under examination and noted proceeds of bank loans to be \$18,885.

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

There were no such records to examine.

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 management of the Bossier Parish Fire Department, Inc. 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.

Keller, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Monroeville, Louisiana
June 22, 2009