

RECEIVED  
1960  
OCT-11 1960**CENTERVILLE VOLUNTEER FIRE  
COMPANY, INC.**

Centerville, Louisiana

*Financial Statements*  
For the Year Ended September 30, 1960

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the courts and other appropriate public officials. The reports are 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: 9-14-1960

## TABLE OF CONTENTS

	<u>Page</u>
<b>I. INDEPENDENT ACCOUNTANT'S COMPILATION REPORT</b>	<b>1</b>
<b>II. BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of net assets	4
Statement of activities	5
<b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Statement of net assets - proprietary fund	7
Statement of revenues, expenses, and changes in fund net assets - proprietary fund	8
Statement of cash flows - proprietary fund	9-10
Notes to basic financial statements	11-15
<b>III. SUPPLEMENTAL INFORMATION</b>	
Independent accountant's report on applying agreed-upon procedures	17-19
Summary schedule of prior audit findings	20
Corrective action plan for current year findings	21
Louisiana attorney questionnaire	Exhibit A

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1100 South Lakes Drive  
Baton Rouge, Louisiana 70802  
Phone (504) 383-2000  
Fax (504) 383-2000  
www.kcsllc.com

Richard J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA  
John J. Slaven, CPA

1100 South Lakes Drive

P.O. Box 2408  
Morgan City, LA 70301

Phone (504) 383-2000  
Fax (504) 383-2000

MEMBER  
INTERNATIONAL

MEMBER OF:

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors and Officers  
Centerville Volunteer Fire Company, Inc.  
Centerville, Louisiana

We have compiled the accompanying financial statements of the Centerville Volunteer Fire Company, Inc. (a nonprofit organization) as of September 30, 2003 and 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 the management of the Centerville Volunteer Fire Company, Inc. 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 & Company, LLC*  
Certified Public Accountants

Morgan City, Louisiana  
March 26, 2004

1100 South Lakes Drive  
Baton Rouge, LA 70802  
Phone (504) 383-2000  
Fax (504) 383-2000

1100 South Lakes Drive  
Baton Rouge, LA 70802  
Phone (504) 383-2000  
Fax (504) 383-2000

1100 South Lakes Drive  
Baton Rouge, LA 70802  
Phone (504) 383-2000  
Fax (504) 383-2000

1100 South Lakes Drive  
Baton Rouge, LA 70802  
Phone (504) 383-2000  
Fax (504) 383-2000

1100 South Lakes Drive  
Baton Rouge, LA 70802  
Phone (504) 383-2000  
Fax (504) 383-2000

1100 South Lakes Drive  
Baton Rouge, LA 70802  
Phone (504) 383-2000  
Fax (504) 383-2000

1100 South Lakes Drive  
Baton Rouge, LA 70802  
Phone (504) 383-2000  
Fax (504) 383-2000

## BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWS)**

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Statement of Net Assets  
September 30, 2003

ASSETS	<u>Business-Type Activity</u>
Current assets:	
Cash and interest-bearing deposits	\$ 73,313
Noncurrent assets:	
Capital assets, net	<u>130,423</u>
Total assets	<u>\$ 203,736</u>
LIABILITIES AND NET ASSETS	
Net Assets:	
Invested in capital assets, net of related debt	130,423
Unrestricted	<u>73,313</u>
Total net assets	<u>\$ 203,736</u>

The accompanying notes are an integral part of the financial statements.

CHATEAUBEAU VOLUNTEER FIRE COMPANY, INC.  
 Chateaubeau, Louisiana

Statement of Activities  
 For the Year Ended September 30, 2021

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		From Fees and Charges for Services	Operating Grants and Contributions	
Business-type activity				
Public utility				
Fire protection				
Total	\$1,585	\$1,585	\$5,000	\$5,000
	\$1,585	\$1,585	\$5,000	\$5,000
	\$1,585	\$1,585	\$5,000	\$5,000
General revenues:				
Taxes -				
Sales and use taxes				
Grants and contributions not restricted to specific programs:				
Federal income - (Risk)				14,004
Interest and investment earnings				4,076
Total general revenues				18,080
Change in net assets				61,562
Net assets - July 1, 2021				141,671
Net assets - June 30, 2022				\$ 203,233

The accompanying notes are an integral part of the financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Statement of Net Assets  
Proprietary Fund  
September 30, 2003

	<u>Enterprise Fund</u>
<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 73,312
Noncurrent assets:	
Capital assets, net of accumulated depreciation	<u>130,423</u>
Total assets	<u>203,735</u>
<b>LIABILITIES AND NET ASSETS</b>	
Net Assets:	
Invested in capital assets, net of related debt	130,423
Unrestricted	<u>73,312</u>
Total net assets	<u>203,735</u>

The accompanying notes are an integral part of the financial statements.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Statement of Revenues, Expenses, and Changes in Fund Net Assets  
Proprietary Fund  
For the Year Ended September 30, 2000

	<u>Enterprise Fund</u>
Operating revenues:	
Support:	
Donations	\$ 9,411
Grant - St. Mary Parish Council	74,334
Insurance allocations	1,892
Interest income	758
FEMA allocations	<u>4,379</u>
Total operating revenues	<u>94,966</u>
Operating expenses:	
Program services:	
Membership services	30,149
Supporting services:	
Management and general	<u>1,054</u>
Total operating expenses	<u>31,203</u>
Change in net assets	<u>63,763</u>
Net assets, beginning	<u>141,973</u>
Net assets, ending	<u><b>\$ 205,736</b></u>

The accompanying notes are an integral part of the financial statements.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Statement of Cash Flows  
Proprietary Fund  
For the Year Ended September 30, 2005

	<u>Enterprise Fund</u>
<b>OPERATING ACTIVITIES:</b>	
Receipts from other governments	\$ 104,363
Receipts from the general public	8,411
Payments for program expenses	(16,232)
Payments for general supporting services	(2,034)
Net cash provided by operating activities	<u>94,508</u>
<b>CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Acquisition of property, plant and equipment	<u>(28,535)</u>
Net cash used in capital and related financing activities	<u>(28,535)</u>
<b>INVESTING ACTIVITIES:</b>	
Interest received	<u>738</u>
Net cash provided by investing activities	<u>738</u>
Net decrease in cash and cash equivalents	(1,900)
Cash and cash equivalents, beginning of period	<u>75,241</u>
Cash and cash equivalents, end of period	<u>\$ 73,341</u>

(continued)

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Statement of Cash Flows  
Proprietary Fund (continued)  
For the Year Ended September 30, 2001

	<u>Enterprise Fund</u>
Reconciliation of change in net assets to net cash provided by operating activities:	
Change in net assets	\$ 61,762
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	14,897
Changes in current assets and liabilities:	
(Increase) decrease in accounts receivable	<u>19,867</u>
Net cash provided by operating activities	<u>\$ 96,526</u>
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:	
Cash and cash equivalents, beginning of period -	\$ 75,242
Cash and cash equivalents, end of period -	<u>71,912</u>
Net increase (decrease)	<u>\$ (1,830)</u>

The accompanying notes are an integral part of the basic financial statements.

**CENTERVILLE VOLUNTEER FIRE COMPANY, INC.**  
Centerville, Louisiana

**Notes to Financial Statements**

The Centerville Volunteer Fire Company, Inc. (the association), a not-for-profit corporation established under the laws of the State of Louisiana, operates as a nonprofit organization. The Association was formed on November 7, 1960. It was formed to protect property and lives, and to render aid and assistance in the prevention of fires and their spread; to render aid to all civic projects and the advancement of the community of Centerville and immediate area. The Association is supported primarily through grants from the St. Mary Parish Council and donations from the general public.

The accounting and reporting policies of the Association conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:511, and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, *Audits of State and Local Governmental Units*.

**10 Summary of Significant Accounting Policies**

The most significant of the District's accounting policies are described below.

**A. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the St. Mary Parish Council is the financial reporting entity for St. Mary Parish. The financial reporting entity consists of (a) the primary government (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Mary Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- Appointing a voting majority of an organization's governing body, and the ability of the parish council to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish council.
- Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.
- Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Notes to the Financial Statements (continued)

Because the District is fiscally dependent, the District is a component unit of the St. Mary Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the council, the general governmental services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. Basis of Presentation**

Financial Statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Association is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

The accompanying basic financial statements of the Fire Protection District No. 2 of the Parish of St. Mary have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement M, "Basic Financial Statements and Management's Discussion and Analysis—For State and Local Governments", issued in June 1993. As a result, an entirely new financial presentation format has been implemented.

**Government-Wide Financial Statements (GWFS)**

The Statement of Net Assets and the Statement of Activities display information about the District as a whole. These statements include all the financial activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The statement of activities presents a comparison between direct expenses and program revenues for the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the District, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Notes to the Financial Statements (continued)

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District uses the following practices in recording certain revenues and expenditures:

Revenues

All valorem taxes (which are based on population and homesteads in the District) are recorded in the year the tax assessments are received from the parish tax collector.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt is recognized when due.

D. Contributed Services

The association received donated services from a variety of unpaid volunteers who assist the association in various ways. No amounts have been recognized in the accompanying statement of activities because the criteria for recognition of such volunteer effort under SFAS No. 118 have not been satisfied.

The association occupies a building belonging to the St. Mary Parish School Board. The association rents the building on an annual basis for \$1 per year. The School Board estimates the approximate fair value of the annual rental to be \$1,608 and it is included in contributions and expenses in the statement of activities.

CENTERVILLE VOLUNTEER FIRE COMPANY, INC.  
Centerville, Louisiana

Notes to the Financial Statements (continued)

**E. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the association may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**F. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**G. Property, equipment, and improvements**

Property, equipment, and improvements are carried at cost. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. Donated equipment is recorded at the approximate fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gains or loss is reflected in income for the period.

Asset Class	Estimated Useful Lives
Building	15
Fire trucks	5-10
Furniture, fixtures, and equipment	3-10
Improvements	15

**H. Income tax status**

The Association is a nonprofit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**CENTERVILLE VOLUNTEER FIRE COMPANY, INC.**  
Centerville, Louisiana

Notes to the Financial Statements (continued)

(2) **Cash and Cash Equivalents**

At September 30, 2003, the Association has cash and cash equivalents (bank balances) totaling \$71,512 as follows:

Interest-bearing demand deposits \$ 71,512

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At September 30, 2003, the association has \$71,524 in deposits (collected bank balances). These deposits are insured from risk by of federal deposit insurance.

(3) **Property, Equipment, and Improvements**

A summary of fixed assets at September 30, 2003 follows:

	2003	Additions	Deletions	2003
Buildings	\$ 11,000	\$ -	\$ -	\$ 11,000
Fire trucks	282,744	94,358	-	377,102
Furniture, fixtures, and equipment	29,136	4,198	-	33,334
Improvements	<u>1,007</u>	<u>-</u>	<u>-</u>	<u>1,007</u>
	323,887	98,556	-	422,443
Less accumulated depreciation	<u>(282,172)</u>	<u>(14,897)</u>	<u>-</u>	<u>(297,069)</u>
<b>Total</b>	<u>\$ 41,715</u>	<u>\$ 83,659</u>	<u>\$ -</u>	<u>\$ 125,365</u>

## SUPPLEMENTAL INFORMATION

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1000 Lakeshore Drive  
Baton Rouge, Louisiana 70801  
Phone (504) 383-1000  
Fax (504) 383-1001  
www.kcsllc.com

P.O. Box 2428  
Baton Rouge, LA 70801

Phone (504) 383-1000  
Fax (504) 383-1001

www.kcsllc.com  
www.cpa.com

1000 Lakeshore Drive  
Baton Rouge, Louisiana 70801  
Phone (504) 383-1000  
Fax (504) 383-1001  
www.kcsllc.com

MEMBER OF  
THE AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
INSTITUTIONAL INVESTOR  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors and Officers  
Centerville Volunteer Fire Company, Inc.  
Centerville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the Centerville Volunteer Fire Company, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Centerville Volunteer Fire Company, Inc.'s compliance with certain laws and regulations during the period ended December 31, 2008 included in the accompanying Louisiana Statement of Operations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

### Federal, State, and Local Awards

- Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

The Volunteer Fire Company received only a local award from the St. Mary Parish Council as follows:

Capital allocation for purchase of fire truck	\$40,000
---	----------

- For each Federal, state, and local award:
  - Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.

We selected the only disbursement from the parish award and five (5) general operating disbursements.

100 Lakeshore Blvd  
Baton Rouge, LA 70801  
Phone (504) 383-1000  
Account 383-1000

100 Lakeshore Blvd  
Baton Rouge, LA 70801  
Phone (504) 383-1000  
Fax (504) 383-1001

100 Lakeshore Blvd  
Baton Rouge, LA 70801  
Phone (504) 383-1000  
Fax (504) 383-1001

100 Lakeshore Blvd  
Baton Rouge, LA 70801  
Phone (504) 383-1000  
Fax (504) 383-1001

100 Lakeshore Blvd  
Baton Rouge, LA 70801  
Phone (504) 383-1000  
Fax (504) 383-1001

100 Lakeshore Blvd  
Baton Rouge, LA 70801  
Phone (504) 383-1000  
Fax (504) 383-1001

100 Lakeshore Blvd  
Baton Rouge, LA 70801  
Phone (504) 383-1000  
Fax (504) 383-1001

- ② Trace the six disbursements 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.

- ③ Determine if the six disbursements were properly coded to the correct fund and general ledger account.

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

- ④ Determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval by the Chief or Assistant Chief.

- ⑤ For federal awards, determine whether the disbursements comply 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 comply with the grant agreement, relating to:
  - ▷ Activities allowed or unallowed

The purchase of the fire truck was allowed by the fire truck allocation made by the St. Mary Parish Government.

The expenditure was made during the year for a fire truck exceeding \$25,000. We examined documentation which indicated that this expenditure was purchased in accordance with the provisions of LSA-RS 38:3211-3213.

#### Meetings

- 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).

Not applicable

#### Comprehensive Budget

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

Not applicable

***Prior Comments and Recommendations***

Our engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

Not applicable

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 Gretnaville Volunteer Fire Company, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Edley, Champagne, Sirois & Company, LLC***  
*Certified Public Accountants*

Morgan City, Louisiana  
March 26, 2014

COFFEEVILLE VOLUNTEERS FIRE COMPANY, INC.  
Coffeeville, Louisiana

Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2000

Fiscal Year	Planned Corrective
Finding	Action/Partial
Initially	Corrective
Ref. No. Occurred	Action Taken
	(This No. Priority)
	Description of Finding
	Action Taken

Section I. Internal control and compliance material to the financial statements.

Internal Control

No items are applicable to this section.

CHATEAUVILLE INDUSTRIES HOLDING COMPANY, INC.  
 Concordia, Louisiana

Summary Schedule of Prior Audit Findings  
 Year Ended September 30, 2003

Ref. No.	Description of Finding	Compliance Action Planned	Current Response	Anticipated Completion Date
<b>Section I - Internal control and compliance material to the financial statements</b>				
<b>Compliance</b>				
	No items are applicable to this section.			
	<b>Internal Control</b>			
	No items are applicable to this section.			
<b>Section II - Other Internal control and compliance</b>				
<b>Compliance</b>				
	No items are applicable to this section.			
	<b>Internal Control</b>			
	No items are applicable to this section.			
<b>Section III - Management/Other</b>				
	No items are applicable to this section.			

Centerville Volunteer Fire Company, Inc.  
Post Office Box 58  
Centerville, LA 70322-0058  
(507) 836-5349

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Quasi-public Entities)  
\_\_\_\_\_ (Date Transmitted)

Kolder, Champagne, Slaven & Company, CPAs  
Post Office Box 3011  
Morgan City, LA 70381

In connection with your compilation of our financial statements as of September 30, 2000 and for the year then ended, and as required by Louisiana Revised Statute 24:913 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 regulations 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 1-6-03  
(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

*All Open Meeting  
Posting*

**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.

\_\_\_\_\_  
Secretary \_\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_\_  
Treasurer \_\_\_\_\_ Date \_\_\_\_\_

*Richard R. Mack*  
\_\_\_\_\_  
President \_\_\_\_\_ Date *1-6-84*