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MEMBER OF THE FIDELITY & BOND GROUP

**Darrall, Sikes  
& Frederick**

A Corporation of Certified Public Accountants

Mr. Winland Butler, President  
Macon Fire Protection District No. 1  
808 Clary St.  
Macon, Louisiana 70554

We have compiled the accompanying general purpose financial statements of the Macon Fire Protection District No. 1, a component unit of the Ouachata Parish Police Jury, as of and for the year ended December 31, 2000 as listed in the table of contents, and the accompanying supplementary information on pages 10-15, which is presented only for supplementary analysis purposes, in accordance with Statements 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 and supplementary schedules information that is the representation of the Board of Commissioners of Macon Fire Protection District No. 1. We have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

*Darrall, Sikes & Frederick*  
A Corporation of Certified Public Accountants

Macon, Louisiana  
June 21, 2001

Financial District, PPA, Section 1000

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Accountants

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**GENERAL PURPOSE FINANCIAL STATEMENTS**

MINOR FIRE PROTECTION DISTRICT NO. 1  
 Tangipahoa Parish, Louisiana

All Fund Types And Account Groups

Combined Balance Sheet  
 December 31, 2008

	Governmental	Account Groups		Total (Dissemination Only)
	Fund Type General Fund	General Fund Assets	General Long-Term Debt	
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 21,200	\$ -	\$ -	\$ 21,200
Certificates of deposit	225,000	-	-	225,000
Receivables	179,000	-	-	179,000
Fixed assets	-	844,906	-	844,906
Amount to be provided	-	-	215,000	215,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 425,200</b>	<b>\$ 844,906</b>	<b>\$ 215,000</b>	<b>\$ 1,485,106</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 540	\$ -	\$ -	\$ 540
Certificates of Indebtedness	-	-	215,000	215,000
<b>Total liabilities</b>	<b>540</b>	<b>-</b>	<b>215,000</b>	<b>215,540</b>
<b>Equity and Other Credits:</b>				
Investments in general fixed assets	-	844,906	-	844,906
<b>Fund Balances:</b>				
Unreserved - Un-designated	389,654	-	-	389,654
<b>Total equity and other credits</b>	<b>389,654</b>	<b>844,906</b>	<b>-</b>	<b>1,234,560</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 390,194</b>	<b>\$ 844,906</b>	<b>\$ 215,000</b>	<b>\$ 1,450,100</b>

See accompanying notes and accountant's report.

**MANCINI FIRE PROTECTION DISTRICT NO. 1**  
**Irvington Parish, Louisiana**

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For The Year Ended December 31, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>			
Taxes	\$ 148,000	\$ 133,729	\$ (14,271)
State	42,000	43,125	1,125
Interest	12,000	10,125	(1,875)
Fees and Grants	1,000	1,485	485
Miscellaneous	1,000	3,029	2,029
<b>Total revenues</b>	<b>186,000</b>	<b>202,494</b>	<b>16,494</b>
<b>Expenditures:</b>			
<b>Current Operating:</b>			
Contract labor	-	1,429	(1,429)
Truck & building maintenance	22,000	19,817	2,183
Salaries and wages	11,000	11,570	(570)
Payroll taxes	2,500	2,000	500
Utilities/telephone	8,000	8,150	(150)
Insurance	28,000	25,281	2,719
Per diem paid board members	1,850	1,833	17
Legal and accounting	2,000	1,600	3,400
Volunteer fireman reimbursement	20,000	24,515	(4,515)
Office expense	1,500	1,792	(292)
Fireman training	5,000	1,000	4,000
Communications equipment	5,000	17,547	(12,547)
Supplies	34,000	34,100	(100)
Legal fees	750	404	350
Miscellaneous	3,400	3,258	142
Principal payments	15,000	15,000	-
Interest payments	13,500	13,268	232
<b>Total expenditures</b>	<b>202,990</b>	<b>192,004</b>	<b>10,986</b>
<b>Excess of revenues over expenditures</b>	<b>13,010</b>	<b>10,490</b>	<b>(2,520)</b>
<b>Fund balance, beginning</b>	<b>279,189</b>	<b>313,189</b>	<b>(33,999)</b>
<b>Fund balance, ending</b>	<b>312,199</b>	<b>323,679</b>	<b>(11,480)</b>

See accompanying notes and accountant's report.

**MASSACHUSETTS FIRE PROTECTION DISTRICT NO. 1**  
**Evangeline Parish, Louisiana**

**Notes to Financial Statements**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Legal Organization**

Massachusetts Fire Protection District No. 1 of Evangeline Parish was created by the Evangeline Parish Police Jury, as authorized by Louisiana Revised Statutes 40:1489-1493. The Fire District is governed by a five member board of commissioners appointed by the Evangeline Parish Police Jury. The fire district is authorized to construct, maintain, and improve the system of fire protection within the district.

**Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Evangeline Parish Police Jury is the financial reporting entity for Evangeline Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (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 inclusion 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 Evangeline Parish Police Jury for financial reporting purposes. The basic criteria 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 include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Police Jury.
3. 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.

The Massachusetts Fire Protection District No. 1 is a component unit of the Evangeline Parish Police Jury due to the oversight responsibility of the Police Jury and its appointment of the board members of the fire district.

**MAHOUL FIRE PROTECTION DISTRICT NO. 1**  
Iberville Parish, Louisiana

**Notes to Financial Statements**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fund Accounting**

The Fire District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

**Basis of Accounting**

The financial statements of the Mahoul Fire Protection District No. 1 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 most significant of the government's policies are described below.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measure events made, regardless of the measurement basis applied. The governmental funds are accounted for using a flow of current financial resources measurement basis. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The governmental fund uses the following practices in recording revenues and expenditures:

**Revenues**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All major revenues are susceptible to accrual.

**Expenditures**

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



**SLASH FIRE PROTECTION DISTRICT NO. 1**  
**Franklin Parish, Louisiana**  
**Notes to Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Budget And Budgetary Accounting**

The Fire District adopts a budget for the General Fund during December of the year preceding the year budgeted. All budgetary items are from the original budget adopted by the Fire District.

**Encumbrances**

Encumbrances represent reserve amounts related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not employed by the Fire District.

**Fixed Assets**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. Estimated amounts are immaterial in relation to total fixed assets.

**Long-Term Obligations**

Long-term obligations reported to be financed from the General Fund are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

**Total Columns**

Total columns are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Therefore such data comparable to consolidated data. Interfund eliminations have not been made in the aggregation of this data.

**MIAMI BEACH PROTECTION DISTRICT NO. 1**  
**Franklin Parish, Louisiana**

**Notes to Financial Statements**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates**

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 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.

**NOTE 3 RETIREMENT SYSTEM**

The employees of the district are covered by social security.

**NOTE 4 AD VALOREM TAXES**

Taxes are levied by the District in October and are actually billed by the Franklin Parish Sheriff's Department in November. Billed taxes become delinquent on December 31. The Sheriff's Department sends out past due notices in early February. In May, the Sheriff advertises a sale on all property for which taxes have not been paid and the Sheriff's sale is held during June.

For the year ended December 31, 2000, taxes of \$40 mills were levied on property and were dedicated to Fire Protection.

**NOTE 5 GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance 12/30	Additions	Deletions	Balance 12/31/00
Buildings and improvements	\$ 164,073	\$ -	\$ -	\$ 164,073
Equipment	683,538	17,464	-	701,002
<b>Total</b>	<b>\$ 847,611</b>	<b>\$ 17,464</b>	<b>\$ -</b>	<b>\$ 865,075</b>

**BLANCHI FIRE PROTECTION DISTRICT NO. 1**  
 Evangeline Parish, Louisiana

Notes to Financial Statements

**NOTE 6 LONG-TERM DEBT**

During 1995, the Fire District issued \$215,000 in Certificates of Indebtedness, at an interest rate of 5.75%, secured by revenues of the District's Millage Tax. The proceeds were used to purchase 3 fire trucks. Principal payments are due annually on March 1 of each year and interest payments are due semi-annually on March 1 and September 1 of each year through March 1, 2005. Principal payments to maturity are as follows:

2004	\$ 40,000
2005	40,000
2006	45,000
2007	45,000
2008	45,000
Total	<u>\$215,000</u>

The following is a summary of changes in general long-term debt for the year ended December 31, 2008:

	Balance 1/1/08	Principal Payments	Balance 12/31/08
Certificates of Indebtedness	\$ 215,000	\$ 35,000	\$ 215,000

**NOTE 7 PER DIEM PAY-BY-BOARD MEMBERS**

The following is a summary of per diem paid to Board members for the year ended December 31, 2008 (in as follows):

Spencer Long	\$ 360
Kimberly Butler	360
Viggo Blumel	360
Earl LaFleur	360
Greg Marler	360
Total	<u>\$ 1,800</u>

## SUPPLEMENTARY INFORMATION



**Darnall, Sikes  
& Frederick**

227 Independence • United States • Baton Rouge, Louisiana

Report # 11-000007-010, Month of 11/10

J. Wayne Brown, III, CPA, CFE  
 Andrew P. Frederick, CPA, CFE  
 Michael A. Darnall, CPA  
 Robert J. Johnson, CPA  
 Phillip M. Ryan, CPA  
 Braden M. Stappert, CPA  
 John J. Johnson, CPA  
 \_\_\_\_\_  
 Jennifer J. Griffin, CPA  
 Thomas S. Miller, CPA  
 Stephen R. Lott, CPA  
 Matthew A. Johnson, CPA  
 \_\_\_\_\_  
 Matthew A. Johnson, CPA  
 J. Wayne Brown, III, CPA  
 Andrew P. Frederick, CPA  
 Michael A. Darnall, CPA  
 Robert J. Johnson, CPA  
 Phillip M. Ryan, CPA  
 Braden M. Stappert, CPA  
 John J. Johnson, CPA  
 Jennifer J. Griffin, CPA  
 Thomas S. Miller, CPA  
 Stephen R. Lott, CPA  
 Matthew A. Johnson, CPA

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

**TO:**

Honorable Commission  
 Monroe Fire Protection District No. 1  
 200 North 1st Street  
 Monroe, Louisiana 70501

Honorable Commission  
 Monroe Fire Protection District No. 1  
 200 North 1st Street  
 Monroe, Louisiana 70501

Honorable Commission  
 Monroe Fire Protection District No. 1  
 200 North 1st Street  
 Monroe, Louisiana 70501

Honorable Commission  
 Monroe Fire Protection District No. 1  
 200 North 1st Street  
 Monroe, Louisiana 70501

**Honorable Commission**  
**Monroe Fire Protection District No. 1**  
**Monroe, Louisiana**

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of Monroe Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the state in evaluating management's assertions about Monroe Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 2010 included in the Louisiana Statutes/Regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these 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 purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

- Select all expenditures made during the year for material and supplies exceeding \$3,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 58:2111-2113 (the public bid law).

There is one such purchase exceeding \$3,000 and no public works exceeding \$50,000. The purchase was made in accordance with the bid law.

**Code of Ethics for Public Officials and Public Employees**

- Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1104-1104 (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 exact information.

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

Management provided us with required list.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4. Determine whether any of these employees included in the listing obtained from management in agreed upon procedure (b) were also included in the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included in the list of employees provided by management in agreed-upon procedure (b) appeared in the list provided by management in agreed-upon procedure (2).

#### **Budgeting**

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

Management provided us with a copy of the original budget. There were no 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 of a meeting held on February 7, 2000 which indicated that the budget had been adopted. No amendments were made to the budget during the year.

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%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues exceeded actual revenues by 5%. Expenditures for the year did not exceed budgeted amounts by more than 5%.

#### **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.

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

All of the payments were properly coded in 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.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RS 42:1 through 42:17 (the open meetings law).

A review of each meeting and the accompanying agenda is posted on the door of the meeting place. Management has assured that such documents were properly posted, and affidavits asserting this were noted. Minutes of Meeting are printed in the local newspaper.

Debt

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

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

Advances and Benefits

11. 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.

A reading of the minutes of the district for the year indicated no approval for any such payments. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 Marrero Fire Protection District No. 1 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. However, this report is a matter of public record and its distribution is not limited.

***Dunwell, Adams & Frenkel***

A Corporation of Certified Public Accountants

Burrise, Louisiana  
June 21, 2004

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

6-30-01 (Date Transmitted)

Samuel B. Friedrich  
P. O. Box 1048, Baton Rouge, LA 70813

(Auditors)

In connection with your compilation of our financial statements as of (date) and for the year 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 6-30-01 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, (LSA-RS Title 29:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office,

Yes  No

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes  No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:24.

Yes  No

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:26.

Yes  No



We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:513, and/or 24:52, as applicable.

Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes  No

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes  No

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.50-1410.55.

Yes  No

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:100, and AG opinion 79-729.

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 foregoing 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 acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Stephanie A. DuBois Secretary 6-26-01 Date

Stephanie A. DuBois Treasurer 6-26-01 Date

\_\_\_\_ President \_\_\_\_\_ Date