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ILLINOIS VOLUNTEER FIRE DEPARTMENT, INC.
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2007

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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 10 2008

Ericksen, Krentel, Canton & LaPorte, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
4207 Canal Street
New Orleans, Louisiana 70119-2906

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Erickson, Krentel, Canton & LaPorte, L.L.P.

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Witness Certificate

Steven J. Cannon (Signed 1/25/98)
Paul J. Goffin (Signed 1/25/98)
Edward H. Johnston (Signed 1/25/98)

INDEPENDENT AUDITORS' REPORT

Luling Volunteer Fire Department, Inc.
43 St. Anthony Street
Luling, Louisiana 70070

We have audited the accompanying general purpose financial statements of the Luling Volunteer Fire Department, Inc. as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Luling Volunteer Fire Department, Inc.'s management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the Louisiana Governmental Audit Guide and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Luling Volunteer Fire Department, Inc. as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our Report dated May 17, 1998 on our consideration of the Luling Volunteer Fire Department, Inc.'s internal controls over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

June 17, 1998

Erickson, Krentel, Canton & LaPorte, L.L.P.
Certified Public Accountants

MILWAUKEE VOLUNTARY FIRE DEPARTMENT, INC.
CONDENSED BALANCE SHEET
ALL FUND TYPES AND AUXILIARY GROUPS
DECEMBER 31, 1991

ASSETS AND PROVISIONS

	Governmental		Account		Totals			
	Fund Type		Group		(Memorandum Only)			
	General	Special	General	Fixed Assets	1997	1996		
Cash	\$	418,737	\$	-	\$	418,737	\$	367,295
New York Public Works 21		18,037		-		18,037		18,288
Prepaid expenses		28,459		-		28,459		28,488
Fire Protection vehicles		-		488,000		488,000		488,000
Equipment		-		573,481		573,481		573,882
Buildings		-		928,008		928,008		928,001
Land		-		37,180		37,180		37,380
Total assets and provisions	\$	447,433	\$	3,018,789	\$	3,466,193	\$	3,359,082

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts payable	\$	23,788	\$	-	\$	23,788	\$	16,965
Total liabilities	\$	23,788	\$	-	\$	23,788	\$	16,965

FUND EQUITY:

Fund asset investment	-	3,018,789	3,018,789	3,450,381				
Fund balance - reserved for prepaid expenses	28,459	-	28,459	18,488				
Fund balance - unreserved, undesignated	405,185	-	405,185	389,277				
Total fund equity	433,644	3,018,789	3,454,429	3,312,308				
Total liabilities and fund equity	\$	447,433	\$	3,018,789	\$	3,466,193	\$	3,359,082

ELIHO HOUGHTON FIRE DEPARTMENT, INC.
CONDENSED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1987

	Totals	
	1987	1986
REVENUES:		
Water Tax - LPA Cost	\$ 154,454	\$ 221,309
Operations and capital improvements Millage	118,289	68,359
Fire insurance rebate	33,100	34,180
Other revenues	22,723	16,580
Total Revenues	\$34,566	\$39,428
EXPENDITURES:		
Utilities:		
Electricity, water and gas	14,895	18,891
Telephone	2,787	2,870
Equipment:		
Maintenance	20,036	20,005
Fuel	1,338	1,500
Insurance	6,948	8,544
Buildings:		
Maintenance	6,417	4,561
Insurance	17,384	21,400
Personnel:		
Salaries	6,880	8,590
Training	282	2,529
Miscellaneous:		
Fire supplies	22,744	14,778
Printing and mailing	1,000	2,000
Office supplies	1,174	1,017
Meals and other	8,368	9,500
Board, group activity:		
Equipment purchase and building additions	50,000	21,820
Cost retirement	-	-
Interest	-	-
Total expenditures	174,882	128,210
Surplus (deficiency) of revenues over expenditures	200,074	266,018
OTHER FINANCING SOURCES:		
Finance from sale of fixed assets	-	200
Surplus (deficiency) of revenues and other financing sources over expenditures and other financing items	200,074	266,218
FUND BALANCE, BEGINNING OF YEAR	183,840	183,281
FUND BALANCE, END OF YEAR	\$ 383,948	\$ 449,499

See accompanying NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

LULING VOLUNTEER FIRE DEPARTMENT, INC.
NOTICE TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1992

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Luling Volunteer Fire Department, Inc. (Fire Department) receives funding from local and state government sources and must comply with the concomitant requirements of those funding source entities. However, the Fire Department is a "primary government" and is not included as a component unit of any other St. Charles Parish governmental "reporting entity" as defined in GASB pronouncements, since the entity is a non-profit corporation, and the board members have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The Fire Department includes all activities that are controlled by it as a quasi-public non-profit corporation organized to provide fire protection to the Parish of St. Charles. The Fire Department has no component units.

The accounting and reporting policies of the Fire Department conform to generally accepted accounting principles as applicable to governmental units.

Fund Accounting

The accounts of the Fire Department are organized on the basis of a fund (General Fund) and account groups, each of which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Fire Department records are maintained on a cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues

Sales taxes are recorded in the month the taxes are collected by the St. Charles Parish School Board. Sales taxes become payable to the St. Charles Parish School Board on the first day of the month and become delinquent on the 28th day of the month following incurrence of the taxes by businesses.

LULING VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues (Continued)

A ten year ad valorem tax lease was dedicated to the operations of the Fire Department beginning in 1991. Each department is to receive one sixth of annual collections. Taxes levied in November each year are available for expenditures in the subsequent year.

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

All other revenues are recorded when received.

The majority of the Fire Department's revenues are derived from the one-eighth of one percent sales tax and the ad valorem tax for operations.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term debt which is not recognized until due.

Cash and Cash Equivalents

The Department is authorized under state law to deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, and the laws of the United States. The Department may also invest in time certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, these deposits must be secured by the fiscal agent bank. The market value of each pledged securities and Federal deposit insurance must equal or exceed the amount on deposit with the fiscal agent. At December 31, 1997, the carrying amount of the Department's deposits was \$418,725 and the bank balance was \$418,725, classified as follows:

Federally insured	\$ 254,475
Collateralized	163,251
Uninsured and uncollateralized	-
	<u>\$ 418,725</u>

LITTLE VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1997, are recorded as prepaid items. A portion of the general fund's fund balance equal to the prepaid items has been reserved to indicate that it is not available for appropriation.

Budgets and Budgetary Accounting

The Fire Department was not required to prepare a budget for the year ended December 31, 1997.

Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is used in governmental funds.

Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost. Donated fixed assets are recorded at estimated fair market value at the date of donation.

Long-term liabilities expected to be financed from the General Fund are accounted for in the general long-term liabilities account group.

The two account groups are not "funds". They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

Total Columns of Combined Balance Sheet

Total columns on the combined balance sheet are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

LIULING VOLUNTEER FIRE DEPARTMENT, INC.
NOTICE TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997

(11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fire Department's financial position and operations. However, presentation of prior year totals by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(12) SALES TAX REVENUE

Effective March 1, 1988, sales tax in the amount of one-eighth of one percent is collected by the St. Charles Parish School Board and administered by the Parish President. The sales tax is to be used for fire protection of the Parish of St. Charles. The funds are distributed monthly by the Parish President to the individual fire departments of the St. Charles Parish Firemen's Association, Inc. Effective September, 1994, the sales tax is distributed on the following basis:

	<u>Monthly Payout</u>	<u>Percent of Remaining Funds</u>
Noyes Grange Volunteer Fire Dept., Inc.	\$2,000	3.21%
Don Allmonds Volunteer Fire Dept., Inc.	\$2,500	4.83%
East Side St. Charles Volunteer Fire Dept., Inc.	\$3,500	23.57%
Belleville Volunteer Fire Dept., Inc.	\$2,500	4.80%
Killens Volunteer Fire Dept., Inc.	\$2,000	1.59%
Liuling Volunteer Fire Dept., Inc.	\$3,500	23.60%
Morco Area Volunteer Fire Dept., Inc.	\$3,500	18.51%
Paradis Volunteer Fire Dept., Inc.	\$3,500	4.30%
St. Rose Volunteer Fire Dept., Inc.	\$2,000	17.20%

(13) REVENUE RECEIVABLE

Revenue receivable at December 31, 1997, consists of the Fire Department's share of the 1/8th cent sales tax for the month of November 1997, collected on or before December 30, 1997, by the St. Charles Parish School Board and remitted by St. Charles Parish in January 1998.

An allowance for uncollectible receivables is not recorded by the Fire Department because it considers all receivables collectible at December 31, 1997.

LOJING VOLUNTEER FIRE DEPARTMENT, INC.
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2022

(4) CHANGES IN GENERAL FINANCIAL ASSETS

	Balance <u>1/1/22</u>	Purchases <u>2022</u>	Retirements <u>2022</u>	Balance <u>12/31/22</u>
Fire protection				
vehicles	\$ 688,055	\$ -	\$ -	\$ 688,055
Equipment	313,803	58,400	-	372,203
Buildings	928,024	-	-	928,024
land	<u>31,308</u>	<u>-</u>	<u>-</u>	<u>31,308</u>
	<u>\$4,951,182</u>	<u>\$ 58,400</u>	<u>\$ -</u>	<u>\$5,009,582</u>

(5) RISK MANAGEMENT

The Volunteer Fire Department is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; injuries to firemen; and natural disasters. The Volunteer Fire Department carries commercial insurance in amounts sufficient to insure itself against claims resulting from any of these risks.

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Ryan M. Miller
Cassie M. Sotomayor

SECURITY CLEARANCE

Raymond B. Canton (Retired) (1998)
John E. Krentel (Retired) (1998)
Steven G. Mason (Retired) (1998)
Ryan M. Miller (Retired) (1998)

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Luling Volunteer Fire Department, Inc.
67 St. Anthony Street
Luling, Louisiana 70070

We have audited the general purpose financial statements of Luling Volunteer Fire Department, Inc., as of and for the year ended December 31, 1997, and have issued our report thereon dated June 17, 1998. We conducted our 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 Luling Volunteer Fire Department, Inc.'s general purpose financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered Luling Volunteer Fire Department, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation

Luling Volunteer Fire Department, Inc.
June 17, 1998
Page 2

of the internal control over financial reporting that, in our judgment, could adversely affect Luling Volunteer Fire Department, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 1997-1.

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 misstatements in amounts that would be material in relation to the general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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

June 17, 1998

Ernst, Krutz, Carter & LaPorte, LLP
Certified Public Accountants

**LAULING VOLUNTEER FIRE DEPARTMENT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1997**

We have audited the financial statements of Luling Volunteer Fire Department, Inc. as of and for the Year ended December 31, 1997, and have issued our report thereon dated June 17, 1998. We conducted our 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. Our audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion.

SECTION I SUMMARY OF AUDITORS' REPORTS

- a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ Yes X No
Reportable Conditions X Yes ___ No

Compliance

Compliance Material to Financial Statements ___ Yes X No

- b. Federal Awards **Not Applicable**

Internal Control

Material Weaknesses ___ Yes ___ No
Reportable Conditions ___ Yes ___ No

Type of Opinion on Compliance: Disqualified ___ Qualified ___
for Major Programs: Disclaimer ___ Adverse ___

Are their findings required to be reported in accordance with Circular A-133, Section 501(a)?

___ Yes ___ No

- c. Identification of Major Programs: **Not Applicable**

CFDA Number(s) Name of Federal Program for Clusters

.....
.....
.....
.....
.....

WELING VOLUNTEER FIRE DEPARTMENT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1997

Dollar threshold used to distinguish Type A and Type B Programs \$ _____

In the audited a 'low-risk' audited, as defined by OMB Circular A-133? ___ Yes ___ No Not Applicable

SECTION II FINANCIAL STATEMENT FINDINGS

1991-1 Segregation of Duties

Criteria: Safeguarding of assets requires adequate segregation of duties. No one person should have access to both physical assets and the related accounting records of to all phases of a transaction.

Condition: Our evaluation of the internal control structure revealed an absence of appropriate segregation of duties consistent with appropriate control objectives regarding cash receipts and disbursements.

Effect: Intentional or unintentional errors could be made and not be detected.

Cause: The Department is small and therefore it is not feasible to maintain an adequate segregation of duties among accounting personnel. All personnel are volunteers.

Recommendation: The Board of Directors should remain involved in the day-to-day financial affairs of the Department to provide oversight and independent review functions. The bookkeeper should not be an authorized check signer and should not have access to cash receipts. Instead, someone independent of the bookkeeper should prepare a list of checks received and should make bank deposits. The list would be given to the bookkeeper for general ledger recording.

Management's Response: The Board of Directors will remain involved in the day-to-day financial affairs of the Department. We will develop procedures to strengthen our controls in these areas.

LULING VOLUNTEER FIRE DEPARTMENT, INC.
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1997

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

1996-1 Segregation of Duties

Our evaluation of the internal control structure revealed an absence of appropriate segregation of duties consistent with appropriate control objectives relative to cash receipts and disbursements.

The Department is small, and it was determined not to be feasible to maintain adequate segregation of duties. This issue remains unresolved.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AGENCY**

Not Applicable

SECTION III MANAGEMENT LETTER

1996-2 Investment of Excess Cash

We recommend that the Department maintain minimum balances required for day-to-day operations in operating accounts and that excess funds should be invested on a short-term basis.

This issue has been resolved by management by investing in short-term certificates of deposit.

1996-3 Collateralization of Cash Balances

We recommend that the Department continuously monitor the collateralization of their cash balances to ensure that no amount is uninsured or uncollateralized.

This issue has been resolved by the bank collateralizing excess cash in 1997. Management continuously monitors this situation.

AUDITEE SIGNATURE

John Michael Date 6/15/10
President

REPORT PREPARED BY AUDITOR

Agency No. _____

Proj. No. _____

Fiscal Yr. _____

FOR USE BY LEGISLATIVE AUDITOR

Date Report Received: _____

Date Processed: _____

Legislative Audit Advisory Council	Are there unaddressed findings from OIGs?	Yes or No
County Advisory	Are there findings of concern?	Yes or No
Board of Ethics	Are there findings of ethics, violations, or related matters?	Yes or No
State Board of Elections (SBE)	Are there any findings relating to election's of local candidates?	Yes or No
	Does the report express going concerns institutional?	Yes or No
	Does the entity have a deficit greater than 5% of revenue? If so, identify the specific items.	Yes or No
App. Risk:	Are there any significant findings?	Yes or No

Report Approved for Release _____ Date _____ Rank A B C D

(Audit Comments: If Management Letter Comments Only - On Control/Condition/Report(s) Comments: O-Overstaff/Understaff
N/A: For grading purposes, substitutes of incidental findings are treated as a management letter

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