

BONDED PAPER (FORM 285-10) (1-1-65, 1-)
BONDED PAPER POLICE BUREAU
BONHOMME, LOUISIANA

Balance Sheet—All Fund Types and Account Groups
 December 31, 1958

	Environmental Fund Types		Account Groups		Total (Miscellaneous Only)
	General Fund	Other Service Fund	General Fund Assets	General Long Term Bills	
ASSETS AND OTHER DEBITS					
Cash	\$ 55,144	2,941	-	-	58,085
Bank balances and cash items in transit	190,000	51,538	-	-	241,538
Land, buildings, improvements, and equipment	-	-	511,763	-	511,763
Accounts receivable in departmental fund	-	-	-	25,497	25,497
Accounts receivable provided for retirement of general long-term debt	-	-	-	170,514	170,514
Total assets and other debits	\$ 245,144	55,479	511,763	196,011	908,397
LIABILITIES AND FUNDS IN EQUITY					
Liabilities					
Accounts payable	\$ -	-	-	-	-
Unpaid payroll	-	-	-	200,000	200,000
Total liabilities	-	-	-	200,000	200,000
Fund equity					
Investment in general fund assets	-	-	500,764	-	500,764
Fund balances	-	-	-	-	-
Reserve for debt service	-	-	-	-	-
Reserve for contingencies	54,554	55,479	-	-	110,033
Total fund equity	54,554	55,479	511,763	-	902,796
Total liabilities and fund equity	\$ 54,554	55,479	511,763	200,000	902,796

**BOSSIERE PARISH FIRE DISTRICT NO. 5
BOSSIERE PARISH POLICE JURY
BOSSIERE, LOUISIANA**

**Environmental Fund Type - General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Cash Basis) and Actual
For the year ended December 31, 1995**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 29,875	28,203	(1,672)
Interest	600	589	(11)
Intergovernmental revenues -			
Houma Police Police Jury	1,875	1,875	00
Grants	675	677	22
Other revenues	208	1,473	1,265
Total revenues	<u>33,133</u>	<u>33,457</u>	<u>324</u>
EXPENDITURES			
Current - public safety:			
Personnel	600	599	1
Insurance	9,200	9,260	60
Supplies	170	89	81
Repairs and maintenance	2,815	3,891	(1,076)
Utilities	2,400	2,678	(278)
Fuel	700	571	129
Auto fees	600	600	-
Miscellaneous	-	203	(203)
Capital outlay	1,525	1,734	(209)
Total expenditures	<u>17,610</u>	<u>19,225</u>	<u>(1,615)</u>
Current (deficiency) of revenues over expenditures	15,523	14,232	1,291
Fund balance at beginning of year	31,586	48,979	17,393
Fund balance at end of year	<u>\$ 47,109</u>	<u>\$ 63,166</u>	<u>\$ 16,057</u>

The accompanying notes are an integral part of this statement.

BOSSIERE PARISH FIRE DISTRICT NO. 2
BOSSIERE PARISH POLICE JURY
Bossier, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1996

maturity of \$16,000 to \$21,000 any day through March 1, 2005, with interest at seven (7) to twelve (12) per cent. Debt retirement payments will be made from the Debt Service Fund.

The annual requirements to amortize the general obligation bonds outstanding at December 31, 1996, including, interest payments of \$55,000, are as follows:

Year	
1997	28,475
1998	24,648
1999	21,375
2000	12,315
2001	11,475
Thereafter	<u>92,825</u>
Total	\$280,093

In accordance with Louisiana Revised Statute 19:502, the district is legally restricted from incurring long-term bonded debt in excess of two (2) per cent of the assessed value of the taxable property in the district. As December 31, 1996, the statutory limit was \$194,664.

3. Litigation and claims

The district was not involved in any litigation as of December 31, 1996, nor was it aware of any potential claims.

4. Pay roll of commissioners

The Board of Commissioners listed below are not compensated for their service to the district:

James Hillers	Chairman
Marilyn Becker	Secretary
Joe Cook	Treasurer
Pat Dyer	Bookkeeper
Katherine Adams	Member
Dr. Ann Marjock	Member
Walter Joe Dyer	Member

BOSSIER PARISH FIRE DISTRICT NO. 3
BOSSIER PARISH POLICE ARMY
BOSSIER, LOUISIANA
Notes to Financial Statements
As of and for the Year Ended December 31, 1996

4. **Receivable**

The following is a summary of receivable at December 31, 1996:

	Debt General Fund	Service Fund
Ad valorem taxes	\$ 21,500	19,810

5. **Fixed assets**

A summary of changes in general fixed assets follows:

	Balance January 1	Additions	Deletions	Balance December 31, 1996
Land	\$ 3,000	-	-	3,000
Buildings	181,895	-	-	183,095
Equipment - truck	133,239	40	-	133,330
Equipment - other	80,946	1,738	130	82,413
Totals	399,080	1,778	130	400,728

6. **Changes in general long-term debt**

The following is a summary of the long-term obligation transactions during the year:

	General Obligation Bonds
Long-term debt payable, January 1, 1996	\$ 600,000
Retirements	(100,000)
Long-term debt payable, December 31, 1996	\$ 500,000

The general obligation bonds payable at December 31, 1996, were issued on September 1, 1990. Annual

BRUNSWICK PARISH POLICE DISTRICT NO. 3
 BOSSIER PARISH POLICE DISTRICT
 BENTON, LOUISIANA

Governmental Fund Types
 Statement of Revenues, Expenditures and Changes in Fund Balances
 For the year ended December 31, 1998

	General Fund	Debt Service Fund	Total (Noncombined Only)
REVENUES			
Ad valorem taxes	\$ 38,841	21,218	60,059
Income	583	181	764
Intergovernmental revenues - Federal (Public Safety)	1,871	-	1,871
Fines	577	-	577
Other revenues	1,424	-	1,424
Total revenues	<u>43,306</u>	<u>21,399</u>	<u>64,705</u>
EXPENDITURES			
Current - public safety			
Police fund	-	-	-
Insurance	8,733	-	8,733
Supplies	88	-	88
Repairs and maintenance	3,811	-	3,811
Utilities	2,363	-	2,363
Fuel	379	-	379
Audit fee	800	-	800
Travel expense	-	800	800
Administrative fee	-	-	-
Equip. maint. purchase	1,734	-	1,734
Miscellaneous	285	-	285
Debt service			
Debt principal	-	10,800	10,800
Debt interest	-	11,599	11,599
Total expenditures	<u>17,813</u>	<u>31,799</u>	<u>49,612</u>
Excess (deficiency) of revenues over expenditures	25,493	-649	24,844
Fund balances at beginning of year	<u>48,978</u>	<u>28,848</u>	<u>77,826</u>
Fund balances at end of year	<u>\$ 74,471</u>	<u>28,199</u>	<u>102,670</u>

The accompanying notes are an integral part of this statement.

BOGGER PARISH FIRE DISTRICT NO. 3
BOGGER PARISH POLICE JURY
Bogger, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1996

are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

B. Fixed assets and long-term debt

Fixed assets are recorded at expenditures at the time purchased or constructed, and the related assets are reported in the general fixed asset account group. The cost of normal maintenance and repairs

that do not add to the value of fixed assets or materially extend their useful lives is not capitalized. Public domain (unimproved) general fixed assets consisting of parking lots and other improvements are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost where historical records are available and at estimated cost where no historical records are available.

1. Compensated absences

Due to the fact that the district has no employees, the district does not maintain a formal vacation and sick leave policy.

1. Long-term obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Repayments for principal and interest payments for long-term obligations are recognized in the governmental fund when due.

K. Fund equity

Reserves

Reserves represent those portions of fund equity not appropriate for expenditure or legally obligated for a specific future use.

L. Total revenues, net operating statements

Total revenues in the statements 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. Further in such data comparability is a consideration.

JAMESON, WISE & MARTIN

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Assessment/Compilation Report

To the Management of the Boston Transit
Pier District No. 3
Boston, Louisiana

We have compiled the component unit financial statements as of December 31, 1996, and for the year then ended, in accordance with Standards 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 compiled financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



March 1, 1997
Minneapolis, MN

BOSSIER PARISH FIRE DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana

Notes to Financial Statements

As of and for the Year Ended December 31, 1998

expenditures:

All voluntary taxes are recorded in the year the taxes are assessed. All voluntary taxes are assessed on a calendar year basis and attach to an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax rolls be filed on or before November 15 of each year. All voluntary taxes become delinquent if not paid by December 15. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Intergovernmental revenues are recorded when the amount is certified to the funds. Fees, royalties, fees and court costs are recognized in the period they are collected by the Bossier Parish Sheriff.

Interest income on bonded deposits is recorded monthly when the interest is earned and credited to the account.

Substantially all other revenues are recorded when received.

Depreciation - With the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred, except that principal and interest on general long-term debt is recognized when due.

Other financing sources - Transfers between funds that are not expected to be repaid, proceeds from the sale of assets, and proceeds from the sale of long-term bonds are accounted for as other financing sources and are recognized when the underlying events occur.

E. Budget practices

The district uses the following budget practices:

Proposed budgets for the ensuing year are prepared by the secretary-treasurer during October of each year. During the month of November, the Board of Directors reviews the proposed budgets and makes changes as deemed appropriate. The availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are then advertised in the official journal. Prior to the regular December meeting, the Board of Directors holds a public hearing on the proposed budgets in order to receive public comments. Changes are made to the proposed budgets based on the results of the public hearing and the desire of the Board as a whole. The budgets are then adopted during the regular December meeting or a special meeting held prior to the beginning of the fiscal year, and copies is published in the official journal.

The Bossier Parish Fire District #3 receives monthly budget comparison statements during the year

BOSSIER PARISH FIRE DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Wenner, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1996.

3. Levied taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1996:

	1996 Levied \$/Million
District taxes:	
Debt service	\$2.79
Operations and maintenance	\$2.81

3. Cash and cash equivalents

At December 31, 1996 the district has cash and cash equivalents totaling \$ 58,461 as follows:

Interest-bearing accounts	\$58,461
Total	\$58,461

These deposits are stated at cost, which approximates market. Under state law, these deposits (if 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 pledged securities plus the federal deposit insurance must at all times at least 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 collateral bank that is mutually acceptable to both parties. At December 31, 1996, the district has \$58,504 in deposits (pledged bank balances). These deposits are secured from risk by federal deposit insurance. Because bank deposits are adequately secured from risk by federal deposit insurance, the district does not have pledged securities as of December 31, 1996.

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1729 imposes a statutory requirement on the collateral bank to advance it all the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

BOSSIER PARISH FIRE DISTRICT NO. 1
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to Financial Statements
As of and for the Year ended December 31, 1996

which are used as a tool to control the operations of the district. The revenue-recovery process necessary budget amendments to the Board of Directors during the year which, in his judgment, actual operations differ materially from those anticipated in the original budget. During a regular or special meeting, the Board of Directors reviews the proposed amendments and documents formally adopted amendments to the budget in the minutes. The Board of Directors approves all budgets and amendments.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation is not employed.

The proposed budget was formally adopted November 12, 1995. Public hearing on the proposed 1996 budget was also held November 21, 1995. For the year ended December 31, 1996, the district adopted a cash basis budget for the general fund.

The following schedule reconciles the excess (deficiency) of revenues over expenditures as shown on the budgetary base statements with the amounts as shown on the GAAP basis statements:

Year ended December 31, 1996	
Excess (deficiency) of revenues over expenditures, GAAP basis	\$ 5,945
To adjust for payables	(1,377)
Excess (deficiency) of revenues over expenditures, Budget basis	\$ 4,568

F. Encumbrances

Encumbrance accounting is not employed.

G. Cash

Cash includes amounts in interest-bearing demand deposits and money market accounts. Under state law, the district may deposit funds in interest-bearing demand deposits and money market accounts with state banks organized under Louisiana law and national banks having their principal office in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These

BOSSIER PARISH JUNE DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana

Component Unit Financial Statements
As of and for the year ended December 31, 1996

TABLE OF CONTENTS

	Page Number
Accountant's Compilation Report	i
Component Unit Financial Statements:	
Balance Sheet - All Fund Types and Account Groups	ii
Governmental Funds:	
Statements of Revenues, Expenditures, and Changes in Fund Balances	3
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual	4
Notes to Financial Statements	5-12

BOSSIER PARISH FIRE DISTRICT NO. 5
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1996

dependent on that party.

3. Organizations for which the reporting entity financial statements would be including if data of the organization is not included because of the nature or significance of the relationship.

Because the Bossier Parish Police Jury appoints all members of the board of directors and is able to impose its will on the district, the district was determined to be a component unit of the Bossier Parish Police Jury, 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 police jury, the general government activities provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

- C. **Fund accounting** - The 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 related 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 funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition or construction of general fund assets, and the servicing of general long-term debt. Governmental funds of the district include:

1. **General Fund**—the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
 2. **Debt Service Fund**—accounts for disbursements relating to revenues retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt portion account group.
- D. **Basis of accounting** - The accounting and financial reporting treatment applied to a fund is determined by its management focus. The 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 for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental fund. The governmental funds use the following practices in recording revenues and

**BOSSIER PARISH FIRE DISTRICT NO. 3
BOSSIER PARISH POLICE JURY
Bossier, Louisiana
Notes to Financial Statements
As of and for the Year Ended December 31, 1998**

1. Summary of Significant Accounting Policies

The Bossier Parish Fire District No. 3 of Bossier Parish was created by the Bossier Parish Police Jury on August 13, 1987. On February 15, 1998, Ordinance no. 3483 was adopted to expand the boundaries of the Iron Fire District No. 5. This corporation is organized solely and exclusively for the purpose of suppression of fire and preventing the conflagration of property in the Iron Fire District #5 and surrounding area, Parish of Bossier, State of Louisiana. The District is governed by a six-member board, of which all members are appointed by the Police Jury. Board members serve without compensation. The district is eighty-two (82) square miles, located in north Bossier Parish. The population of the district is 150. There are no employees of the district due to the fact that all services are contracted. The Bossier Fire District #5 maintains two (2) facilities.

The following is a summary of certain significant accounting policies:

- A. Basis of Presentation - The accompanying component unit financial statements of the Bossier Parish Fire District #1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.
- B. Reporting entity - As the governing authority of the parish, for reporting purposes, the Bossier Parish Police Jury is the financial reporting entity for Bossier Parish. The financial reporting entity consists of (a) the primary government (Bossier Parish 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 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 Bossier Parish Police Jury 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 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

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March 1, 1997

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Office of Legislative Auditor
Attention: Mr. Darrell Miller
1000 North Third
Post Office Box 94100
Baton Rouge, Louisiana 70804-0100

Dear Mr. Miller,

In accordance with Louisiana Revised Statute 24:504, enclosed are the annual financial statements for the Eastern Parish Post District #1 as of and for the fiscal year ended December 31, 1996. The report includes all funds under the control and oversight of the district (if any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (if any exceptions) or specify the cash basis of accounting (instead of) in accordance with generally accepted accounting principles.

Sincerely,


James H. Miller
Chairman
3/1/97

Enclosure

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, as required, and is available for public inspection at the Baton Rouge office of the Legislative Auditor and, upon request, at the office of the parish clerk of court.

Release Date: 4-2-97

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LOCAL GOVERNMENT DIVISION
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BOSSIER PARISH FIRE DISTRICT NO. 1
BOSSIER PARISH POLICE JURY
Bossier, Louisiana

FINANCIAL REPORT
DECEMBER 31, 1986

BOSSIER PARISH FIRE DISTRICT NO. 3
Bossier, Louisiana

ANNUAL FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 14:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:213(C)(1)(b)(ii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, James H. Hillman, who, duly sworn, deposed and says that the financial statements herewith given present fairly the financial position of the Bossier Parish Fire District #3 as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, James H. Hillman, who, duly sworn, deposes and says that the Bossier Parish Fire District #3 received \$50,000 or less in revenues and other monies for the fiscal year ended December 31, 1996, and, accordingly, it not required to have an audit for the previously mentioned fiscal year-end.

James H. Hillman
Signature

Sworn to and subscribed before me, this 25th day of March, 1997.

W. Robert Jones
NOTARY PUBLIC

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Telephone No. 225-382-5250