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BOSSIERE PARISH FIRE DISTRICT NO. 1
BOSSIERE PARISH POLICE JURY
Bossier, Louisiana

FINANCIAL REPORT
DECEMBER 31, 1995

under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, and/or other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-7-96

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

Component Unit Financial Statements
As of and for the year ended December 31, 1995

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SYSTEMS COLLEGE ACCOUNTANTS

Accountants' Compilation Report

To the Management of the Essene Parish
First District No. 3
Bossier, Louisiana

We have compiled the component unit financial statements as of December 31, 1995, 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 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.

Jamieson, Wise & Martin

June 11, 1996
Monroe, LA

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Management of the Bossier Parish Fire District No. 3

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the Bossier Parish Fire District No. 3 and the legislative auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Bossier Parish Fire District No. 3's compliance with certain laws and regulations during the year ended December 31, 1995 included in the accompanying Louisiana Systems Survey and Compliance Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of 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

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:1211-1231 (the public bid law).

For the year ended December 31, 1995, no expenditures were noted for either materials and supplies exceeding \$5,000 or expenditures for public works exceeding \$50,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 43:1181-1184 (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 stated information.

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

During the year ended December 31, 1995, the district had no employees. All services were provided on a volunteer basis.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No persons were under employment by the Bossier Parish Fire District No. 5 for the year ended December 31, 1995.

Budgeting

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

Management provided us with a copy of the original budget. There was one amendment to the budget during the year. Management also provided us with a copy of the final approved budget for the year ended December 31, 1995.

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 December 20, 1994 which indicated that the budget had been adopted by the directors of the Bossier Parish Fire District by a unanimous vote. One amendment was made to the budget during the year. We traced the budget amendment to the minutes of the meeting held December 7, 1995.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%, except for two individual expenditures of the General Fund. The Fuel and Maintaing Item line items were, 482 and 592, respectively, in excess of the amounts budgeted for the year.

Accounting and Reporting

6. Randomly select 5 disbursements made during the period under examination and:

- 1a) Trace payments to supporting documentation on its proper amount and dates;

We examined supporting documentation for each of the six selected disbursements and found that one of the six payments (check no. 800) was for the \$5 more than proper amount approved on the supporting detail. All disbursements were paid to the correct payee.

(b) Determine if payments were properly added to the correct fund and general ledger accounts; and

Five of the six payments were properly added to the correct fund and general ledger account. One of the six payments (check no. 982) was for training fees and was reflected from this supplier to the training fee account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the chairman of the Board of Directors.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 4:1 through 4:12 (the open meetings law).

The Bossier Parish Fire District No. 3 is only required to post a notice of each meeting and the accompanying agenda at the front of the fire station. Management has asserted that such documents were properly posted. During our treatment, no evidence was found to support the assertion that notices were posted at the fire station. For future reference, we recommended to management to keep copies of the postings as evidence to support this assertion.

Debt

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

We inspected copies of all bank deposits 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.

As previously stated under Items 3 and 4, as of December 31, 1985, the district had no employees. All services were provided on a volunteer basis. A reading of the minutes of the district for the year indicated no approval for the payments cited. We also inspected disbursement 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 the Houma Parish Five District No. 3 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Jamison Wine & Martin

Houma, LA
June 18, 1998

SYSTEMS SURVEY AND COMPLIANCE QUESTIONNAIRE

May 3, 1986 Date

Jamison, Miss & Marie
681 Main Street
P. O. Box 887
Benton, La 71008 (Address)

In connection with your audit of the financial statements of Iron Fire District #1 and for 12/31/85 -- 12/31/86 period of audit for the purpose of expressing an opinion as to the fair presentation of the financial statements in accordance with generally accepted accounting principles, to assess the system of internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we request, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of May 2, 1986 1986.

PART I AGENCY PROFILE

1. Name and address of the organization.
IRON FIRE DISTRICT #1
1838 HIGHWAY 157
BENTON, La 71008

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and political subdivisions). Include the source of the information.

550

3. List names, addresses, and telephone numbers of entity officials. (Exclude disqualipointed members of the governing board, chief executive and fiscal officer, and legal counsel).
See attached

4. Period of time covered by this questionnaire:

12/01/93 - 12/31/93

5. The entity has been organized under the following provision of the Louisiana Revised Statute (LSA-RS) and, if applicable, local resolutions/ordinances:

Title 50, Sections 1091 of Louisiana Revised Statutes
Bossier Parish Public Jury Ordinance 2081 and 3103

6. Briefly describe the public services provided:

The entity provides fire protection services within the boundaries of the Two Fire District # 3.

7. Expiration date of current elected/appointed officials' terms:

See Attached

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, LSA-RS Title 18:1103, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

Yes () No ()

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. 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 42:1001-1124.

Yes () No ()

10. It is true that no members 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, 1992, under circumstances that would constitute a violation of LSA-RS 42:0119.

Yes () No ()

PART IV. LAWS AFFECTING BUDGETING

Louisiana Governmental Audit Guide

11. We have complied with the state budgeting requirements of the Local Government Budget Law (LSA-RS 28:1281-04) or the budget requirements of LSA-RS 29:01.

A. Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 28:1281).
2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 28:1284).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 29:1264).
4. To the extent that proposed expenditures were greater than \$200,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. A budget summary was published in the official journal at least 10 days prior to the public hearing. Notice has also been published notifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 29:1266).
5. The proposed budget was made available for public inspection at the location required by LSA-RS 29:1267.
6. All action necessary to adopt and finalize the budget was completed prior to year end. The adopted budget contained the same information as that required for the proposed budget (LSA-RS 29:1269c).
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 29:1268).
8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five per cent or more, or when actual expenditures plus projected expenditures to 9/30 did exceed budgeted expenditures by five per cent or more (LSA-RS 29:1270).
9. The governing authority has amended its budget when notified, as provided by LSA-RS 29:1270 (LSA-RS 29:1269).

Yes () No ()

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 19:41.

Yes () No ()

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

11. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:214, 24:215, and/or 24:415.

Yes () No ()

Louisiana Governmental Audit Guide

13. All government governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:31, and 44:36.
- Yes No
14. We have filed our annual financial statements in accordance with LSA-RS 24:114, 10:140, and/or 28:90, as applicable.
- Yes No
15. We have had our financial statements audited in accordance with LSA-RS 24:503.
- Yes No

PART VI. ASSET MANAGEMENT LAWS

16. We have maintained records of our general fixed assets and movable property, as required by LSA-RS 34:515 and/or 28:121-123, as applicable.
- Yes No

PART VII. FISCAL AGENCY AND CASE MANAGEMENT LAWS

17. We have complied with the fiscal agency and case management requirements of LSA-RS 28:1211-13 and 49:201-217, as applicable.
- Yes No

PART VIII. DEBT RESTRICTION LAWS

18. It is true we have not incurred any indebtedness in excess of 90 days without the approval of the State Board Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 21 of the 1904 Louisiana Constitution, and LSA-RS 47:1800-4.
- Yes No
19. We have complied with the debt limitation requirements of state law (LSA-RS 28:567).
- Yes No
20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Board Commission (LSA-RS 37:1351).
- Yes No

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

21. We have restricted the collection and expenditures of revenues to those amounts authorized by Louisiana statute, tax propositions, and budget ordinances.
- Yes No

Louisiana Governmental Audit Guide

12. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 24 of the 1975 Louisiana Constitution, LSA-RS 44:118, and AG opinion 79-119.
- Yes No |
13. It is true that no property or things of value have been loaned, pledged, or granted in anyone in violation of Article VII, Section 24 of the 1975 Louisiana Constitution.
- Yes No |

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNIT

Police Juris

14. We have adopted a system of cost administration that provides as follows:
- A. Approval of the governing authority of all expenditures, LSA-RS 48:734(A).
 - B. Development of a capital improvement program on a selective basis, LSA-RS 48:734(A)(3)(E).
 - C. Centralized purchasing of equipment and supplies, LSA-RS 48:734(A).
 - D. Centralized accounting, LSA-RS 48:734(A).
 - E. A construction program based on engineering plans and inspections, LSA-RS 48:734(A)(3)(F).
 - F. Selective maintenance program, LSA-RS 48:734(A)(3)(E).
 - G. Annual certification of compliance to the Legislative Auditor, LSA-RS 48:737(C).
- Yes No |

Public Health

15. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-581.
- Yes No |
16. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.
- Yes No |

Tax Collectors

17. We have complied with the general recovery requirements of LSA-RS 47, Chapter 4.
- Yes No |

Shack

18. We have complied with the state supplemental pay regulations of LSA-RS 33:2118.8.
- Yes No |
19. We have complied with LSA-RS 33:2111 relating to the feeding and housing of prisoners.
- Yes No |

District Attorney

Louisiana Governmental Audit Guide

36. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program.

Yes | No |

Accounts

37. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.

Yes | No |

38. We have complied with the regulations of the Louisiana Tax Commission relating to the assessment of property.

Yes | No |

Clerks of Court

39. We have complied with LSA-RS 33:751-800.

Yes | No |

Libraries

40. We have complied with the regulations of the Louisiana State Library.

Yes | No |

Municipalities

41. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Art 665 of 1976).

Yes | No |

42. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 41:241-110 and A.C. 81-283.

Yes | No |

43. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:9.1-12 (Art 665 of 1976).

Yes | No |

AGENCY

44. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:800.

Yes | No |

45. We have adopted a system of administration that provides for approval by the Department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without Department approval (LSA-RS 2:810).

Yes | No |

46. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).

Yes | No |

47. We have certified to the Legislative Budget, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811).

Yes | No |

FOIA

Louisiana Governmental Audit Schedule

42. We have submitted our applications for bonding (port construction or development to the Department of Transportation and Development as required by L.S.A.-RS 34:2403.
Yes | No |
43. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (L.S.A.-RS 34:2405).
Yes | No |
44. All project funds have been expended on the project and for no other purpose (L.S.A.-RS 34:2406).
Yes | No |
45. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (L.S.A.-RS 34:2408).
Yes | No |
46. We have notified the Legislative Auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (L.S.A.-RS 34:2461).
Yes | No |

Seismic Districts

47. We have complied with the statutory requirements of L.S.A.-RS 33:3881-4158.
Yes | No |

Waterworks Districts

48. We have complied with the statutory requirements of L.S.A.-RS 33:3811-3926.
Yes | No |

Welfare Districts

49. We have complied with the statutory requirements of L.S.A.-RS 15:4161-4315.
Yes | No |

Drainage and Irrigation Districts

50. We have complied with the statutory requirements of L.S.A.-RS 38:2805-1787 (Drainage Districts); L.S.A.-RS 38:1731-1904 (Gravity Drainage Districts); L.S.A.-RS 38:1991-2048 (Flumes and Drainage Districts); or L.S.A.-RS 18:2101-2121 (Irrigation Districts), as appropriate.
Yes | No |

Fire Protection Districts

51. We have complied with the statutory requirements of L.S.A.-RS 40:1491-1600.
Yes | No |

Other Special Districts

52. We have complied with those specific statutory requirements of state law applicable to our district.
Yes | No |

Quasi-Public Corporations

53. We have complied with the award or grant conditions relating to our receipt of public funds.
Yes | No |

The previous responses have been made to the best of our belief and knowledge.

<u>Marjorie S. Beckler</u>	Secretary	<u>5/15/96</u>	Date
<u>J. M. Smith</u>	Treasurer	<u>5/15/96</u>	Date
<u>James B. Williams</u>	President	<u>5/15/96</u>	Date

WISCONSIN MARINE FISH DISTRICT NO. 2
 BOZEMAN PORTER POLICE JURY
 BOZEMAN, MONTANA

Balance Sheet - All Fund Types and Account Types
 December 31, 1990

	Governmental Fund Types		Account Groups		Total (\$1000)
	General Fund	Debt Service Fund	General Fund, Special	General Long Term Obligations	
ASSETS AND OTHER DEBITS					
Cash	871,544	1,000	-	-	872,544
Investments - all interest bearing cash, buildings, improvements and equipment	96,850	27,349	-	-	124,199
Amount available in debt service fund	-	-	101,380	-	101,380
Amount to be provided for retirement of general long term debt	-	-	-	26,848	26,848
Total assets and other debits	<u>968,394</u>	<u>28,349</u>	<u>101,380</u>	<u>26,848</u>	<u>1,124,971</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	8,137	750	-	-	8,887
Wages payable	<u>1,317</u>	<u>1,317</u>	<u>180,000</u>	<u>180,000</u>	<u>362,644</u>
Total liabilities	<u>9,454</u>	<u>2,067</u>	<u>180,000</u>	<u>180,000</u>	<u>371,521</u>
Fund equity:					
Investments in general fund assets	-	-	101,380	-	101,380
Reserves for debt service	-	24,868	-	-	24,868
Investments - undesignated total fund equity	<u>88,837</u>	<u>88,837</u>	<u>82,000</u>	<u>82,000</u>	<u>341,674</u>
Total liabilities and fund equity	<u>978,311</u>	<u>11,772</u>	<u>262,380</u>	<u>262,000</u>	<u>1,514,463</u>

The accompanying notes are an integral part of this statement.

WINDSOR TOWNSHIP FIRE DISTRICT NO. 5
 WINDSOR TOWNSHIP POLICE DEPT
 WINDSOR, ONTARIO

Governmental Fund Types
 Statement of Revenue, Expenditures and Changes in Fund Balances
 for the year ended December 31, 2008

	General Fund	SAF Special Fund	Fund Miscellaneous
REVENUE			
ad valorem taxes	430,000	64,204	64,204
interest	301	268	569
intergovernmental revenue -			
Windsor Police Police Jury	1,886	-	1,886
Grants	10,000	-	10,000
Other Revenues	30	5	35
Total revenues	452,217	64,277	86,724
EXPENDITURES			
Current - public safety			
insurance	10,563	-	10,563
supplies	301	6	307
repairs and maintenance	1,883	-	1,883
utilities	8,375	-	8,375
fuel	704	-	704
traveling fees	15	-	15
rent expense	-	600	600
administration fees	707	664	1,371
miscellaneous	-	708	708
capital assets	1,000	-	1,000
other services	-	10,000	10,000
bond principal	-	11,000	11,000
bond interest	-	11,000	11,000
Total expenditures	25,148	23,978	49,126
Excess (deficiency) of revenues over expenditures	427,069	40,300	37,600
Fund balances at beginning of year	21,000	20,286	20,800
Fund balances at end of year	448,138	60,606	68,400

The accompanying notes are an integral part of this statement.

BRIDGE WATER FIRE DISTRICT NO. 2
 BUDGET FUND NO. 001 0017
 BROWN, BRUNSWICK

Governmental Fund Type - General Fund
 Statement of Revenues, Expenditures and Changes in
 Fund Balance - Budget (Cash Basis) and Actual
 for the year ended December 31, 2005

	Budget	Actual	Percentage Achieved
REVENUES			
Ad valorem taxes	100,400	10,700	11%
Interest	337	301	94
Intergovernmental revenue -			
Bridges District Police duty	1,800	1,800	-
Grants	10,000	10,000	-
Other revenues	25	10	-
Total revenues	112,562	32,611	29
EXPENDITURES			
Current - public safety			
Insurance	10,700	10,000	93
Supplies	700	470	67
Supplies and maintenance	1,000	1,000	100
Utilities	1,000	1,000	100
Fuel	300	371	124
Training fees	-	75	170
Legal and accounting	300	-	0
Administrative expenses	400	194	49
Capital outlay	1,000	1,000	100
Total expenditures	20,400	18,730	92
Change (deficiency) of revenues over expenditures	92,162	13,881	15
Cash balances at beginning of year	11,000	11,000	100
Cash balances at end of year	103,162	24,881	24

The accompanying notes are an integral part of this statement.

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, 1995

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 31, 1987. On February 13, 1993, Ordinance No. 3403 was adopted to expand the boundaries of the Ives Fire District No. 3. This corporation is organized solely and exclusively for the purpose of suppression of fire and preventing the conflagration of property in the Ives Fire District #3 and surrounding area, Parish of Bossier, State of Louisiana. The District is governed by a five-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 300. There are no employees of the district due to the fact that all services are volunteered. The Bossier Fire District #3 maintains two (2) facilities.

The following is a summary of certain significant accounting policies:

1. Basis of Presentation - The accompanying compressed unit financial statements of the Bossier Parish Fire District #3 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.
2. 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 actions 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 includes:

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, 1993

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 that 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.

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 services 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.

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including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed 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 transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

3. Basis of accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement 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 expenditures:

Revenues - Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1593 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are initially collected in December of the current year and January and February of the ensuing year.

Intra-governmental revenues are recorded when the district is entitled to the funds. Fines, forfeitures, fees and court costs are recognized in the period they are collected by the Bossier Parish Sheriff.

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

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Substantially all other revenues are recorded when received.

Expenditures - 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 coming 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 notice is published in the official journal.

The Bossiere Parish Fire District #3 receives periodic budget comparison statements during the year which are used as a tool to control the operations of the district. The secretary-treasurer presents necessary budget amendments to the Board of Directors during the year when, in her judgment, actual operations differ materially from those anticipated in the original budgets. 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.

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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 December 30, 1994. Public hearing on the proposed 1995 budget was also held December 30, 1994. For the year ended December 31, 1995, 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 basis statements with the amounts as shown on the GAAP basis statements:

	Year ended December 31, <u>1995</u>
Excess (deficiency) of revenues over expenditures, GAAP basis	\$ 17,988
To adjust for receivables	(156)
To adjust for payables	<u> 321</u>
Excess (deficiency) of revenues over expenditures, budget basis	\$ <u>22,153</u>

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 offices in Louisiana.

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

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4. Fixed assets and long-term debt:

Fixed assets are recorded as 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 (infrastructure) 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 an 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. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental fund when due.

4. Fund equity

Reserves

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

1. Total columns on combined statements

Total columns on 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. Neither is such data comparable to a consolidation.

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2. Levied taxes

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1985:

	1985 Levied <u>Millions</u>
District taxes:	
Debt service	14.93
Operations and maintenance	15.91

3. Cash and cash equivalents

At December 31, 1985, the District has cash and cash equivalents totaling \$ 34,356 as follows:

Interest-bearing accounts	\$ 31,346
Money market accounts	<u>3,010</u>
Total	\$ <u>34,356</u>

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 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 custodial bank that is mutually acceptable to both parties. At December 31, 1985, the district has \$34,478 in deposits (collected bank balances). These deposits are secured from risk by \$34,479 of 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, 1985.

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of 4808 Statute 3, Louisiana Revised Statute 9:1329 imposes a statutory requirement on the custodial bank to advertise & sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

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4. Receivables

The following is a summary of receivables at December 31, 1995:

	General Fund	Ebit. Service Fund
ad valorem taxes	\$ <u>12,818</u>	<u>22,268</u>

5. Fixed assets

A summary of changes in general fixed assets follows:

	Balance January 1	Additions	Deletions	Balance December 31
1995:				
Land	\$ 1,000	-	-	1,000
Buildings	202,095	-	-	182,895
Equipment - truck	151,218	-	-	135,839
Equipment - other	72,528	1,762	136	80,266
Totals	<u>417,841</u>	<u>1,762</u>	<u>136</u>	<u>381,280</u>

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, 1995	\$175,000
Retirements:	(110,000)
Long-term debt payable, December 31, 1995	<u>\$65,000</u>

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The general obligation bonds payable at December 31, 1985, were issued on September 1, 1984. Annual installments of \$10,000 to \$25,000 are due 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, 1985, including interest payments of \$48,243, are as follows:

Year	
1986	\$1,150
1987	20,675
1988	24,618
1989	23,575
2000	22,525
Thereafter	<u>118,800</u>
Total	<u>\$221,243</u>

In accordance with Louisiana Revised Statute 37:902, the district is legally restricted from incurring long-term bonded debt in excess of ten (10) per cent of the assessed value of the taxable property in the District. At December 31, 1985, the statutory limit was \$175,128.

7. Litigation and claims

The district was not involved in any litigation as of December 31, 1985, nor was it aware of any unasserted claims.

8. Ex-Officio Commissioners

The Board of Commissioners listed below are not compensated for their service to the District.

James Hillborn	Chairman
Barbara Becker	Secretary
Joe Cook	Treasurer
Katherine Ashby	Member
Jo Ann Bazyak	Member