

MISSISSIPPI VALLEY FIRE DEPARTMENT, INC.
MONTICELLO POLICE JURY
MONTICELLO, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 1996

NOTE 5. CHANGES IN LONG-TERM DEBT (CONTINUED)

The combined notes are secured by a first mortgage on real estate consisting of the fire station building and the land on which it is located.

The annual requirements to amortize all notes outstanding at December 31, 1996 are as follows:

| Period Ending | Principal | Interest | Total |
|----------------------|-----------|----------|----------|
| December 31, 1997 | \$ 6,594 | \$ 575 | \$ 7,169 |

NOTE 6. RETIREMENT COMMITMENTS

Individuals who serve the Corporation are volunteers, therefore, there is no liability for retirement benefits.

NOTE 7. COMMITMENTS AND CONTINGENCIES

As of December 31, 1996 there were no lawsuits against the Corporation.

RESORER VOLUNTEER FIRE DEPARTMENT, INC.
 WATERLOO POLICE POLICE JURY
 BOSSIERE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
 December 31, 1986

NOTE 4. PROPERTY, PLANT AND EQUIPMENT

A summary of changes in Property, Plant and Equipment follows:

| | Balance 12/31/85 | Additions | Deductions | Balance 12/31/86 |
|--------------------|---------------------|-----------|------------|---------------------|
| Land and buildings | \$ 52,880 | \$ - | \$ - | \$ 52,880 |
| Equipment | 39,735 | 3,380 | - | 43,115 |
| Trucks | 45,340 | - | - | 45,340 |
| | \$ 137,955 | \$ 3,380 | \$ - | \$ 141,335 |

NOTE 5. CHANGES IN LONG-TERM DEBT

The following is a summary of note transactions of the Corporation for the year ended December 31, 1986:

| | |
|-----------------------------|-----------|
| Notes Payable at 12/31/85 | \$ 21,305 |
| Notes issued during period | - |
| Notes retired during period | (14,000) |
| Notes Payable at 12/31/86 | \$ 7,305 |

Notes payable (current and long-term portions) are financed with the Cottonport Bank, Cottonport, Louisiana.

Notes payable at December 31, 1986 consist of the following individual liabilities:

| | |
|--|----------|
| \$40,000 note dated October 26, 1985, bearing interest at 8.842% per annum. Final maturity date October 26, 1987. Annual payments of \$10,137. | \$ 6,594 |
|--|----------|

HERMES VOLUNTEER FIRE DEPARTMENT, INC.
AVOYELLES PARISH POLICE JURY
BOSSIERE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 1988

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Comparative Data. Comparative data for the prior year have not been presented in the accompanying financial statements.

Fixed Assets and Depreciation. General Fixed Asset Group-tized assets used in governmental fund type operations are accounted for in the general Fixed Asset Account Group, rather than in governmental fund types. No depreciation has been provided on such assets.

Property Taxes. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are due and payable on or before December 31. All unpaid taxes become delinquent January 2 of the following year. The taxes are assessed by the Avoailles Parish Assessor's Office and collected by the Avoailles Parish Sheriff's Office. The taxes are then remitted to the Avoailles Parish Police Jury on behalf of Fire Protection District No. 2. The Corporation is one of 24 members in this District. After deducting a fee of \$28,000 to defray the expenses of the Board of Commissioners of the Fire Protection District, each member is guaranteed a base amount of \$10,800. Any remaining funds are distributed to the members on a basis of population served.

NOTE 2. DEPOSITS AND INVESTMENTS

Deposits. At year end, the carrying amount of the corporation's deposits was \$2,753 and the book balance was \$2,753. Of the book balance, \$2,753 was covered by Federal depository insurance. Of this amount, \$1,365 was tax monies which is restricted to be expended on fire equipment and supplies.

Certificates of Deposit. The Corporation had no Certificates of Deposit as December 31, 1988.

NOTE 3. ACCOUNTS RECEIVABLE

The billed receivable balance at December 31, 1988 of \$2,000 consisted of property taxes due from the Fire Protection District No. 2.

HERNIMAN TELEVISION PARK DEPARTMENT, INC.
ANTHONYVILLE PARISH POLICE JURY
BOSSIERE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 1996

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Account Groups

General Fixed Assets Account Group. The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

General Long-Term Debt Account Group. The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from governmental fund types.

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

Allowance for Bad Debt. The allowance method is used to recognize bad debts of accounts receivable. The allowance is determined based upon past history and the aging of accounts receivable as of year-end. At December 31, 1996, all receivables were deemed collectible.

Budgets and Budgetary Accounting. The Corporation is required to formulate an operating budget. The Corporation reviewed historical data in conjunction with expected revenues to formulate the operating appropriations. All appropriations lapse at year end.

INVENTORIES. Inventories are valued at cost utilizing the first-in, first-out method of valuation. As December 31, 1996 inventories consisted of materials used for repairs to equipment, however, the cost was considered immaterial.

ENCUMBRANCES. Encumbrances represent commitments relating to unperformed contracts for goods and services. At December 31, 1996, there were no encumbrances outstanding.

RESERVE VOLUNTEER FIRE DEPARTMENT, INC.
WYVILLE PARISH POLICE JURY
BOSSIERE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
December 31, 1996

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reserve Volunteer Fire Department, Inc., was incorporated on May 11, 1992 as a nonprofit corporation as defined in Louisiana Revised Statutes of A. S. 1990 Title 13, Chapter 2, as amended. The corporation operates under a board of directors consisting of a president, vice-president, and secretary-treasurer and are elected on an annual basis. The members of the Reserve Volunteer Fire Department vote on all matters brought before the Board. The following is a summary of certain significant accounting policies.

Financial Reporting Entity. This report includes all funds which are controlled by or dependent on the Corporation (excluding and legislative branches (the President and Board of Directors)). Control by or dependence on the Corporation was determined on the basis of budget adoption, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. Based on these criteria, the Corporation has no component units. However, the Corporation is a component unit of the Acyville Parish Police Jury. The Jury has the ultimate authority to approve the issuance of debt; they may appoint some of the governing body and have general oversight responsibility over the Corporation. Some funding is provided by the Village of Bossier, such as fuel, utilities, insurance, and some supplies; however, the Acyville Parish Police Jury provides approximately 75% of the funding.

Fund Accounting. The accounts of the Corporation are organized on the basis of funds, which are considered a separate accounting entity. The operations of the Corporation are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The Corporation's fund is grouped, in the financial statements in this report, into general fund types and broad fund categories as follows:

Governmental Fund Type

Special Revenue Fund. A Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

BERNER VOLUNTEER FIRE DEPARTMENT, INC.
 AMYTHIAN PRINCE POLICE JURY
 BERNER, LOUISIANA

GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BY FUND (STATE PAGE) AND ACTUAL
 For the Year Ended December 31, 1986

| | Budget | Actual | Variance Favorable (Unfavorable) |
|---|-----------|-----------|--|
| REVENUES | | | |
| Taxes | \$ 27,000 | \$ 28,372 | \$ 2,372 |
| Intergovernmental | 2,000 | 2,072 | 72 |
| Total Revenues | 29,000 | 30,442 | 2,442 |
| EXPENDITURES | | | |
| Current Operating | | | |
| Public Safety | | | |
| Supplies | 2,000 | 1,800 | 100 |
| Repairs | 4,000 | 4,305 | (305) |
| Fuel expense | 200 | 70 | 130 |
| Training | 200 | 119 | 80 |
| Miscellaneous | 200 | 00 | 100 |
| Meeting expenses | 1,000 | 700 | 200 |
| Service charges | 100 | 30 | 80 |
| Audit | 300 | 500 | (200) |
| Capital Outlay | 3,000 | 3,300 | (300) |
| Debt Service | 10,000 | 10,340 | (340) |
| Total Operating Expenses | 20,000 | 20,600 | (600) |
| EXCESS OF REVENUES OVER EXPENDITURES | 9,000 | 9,842 | 842 |
| OTHER FINANCING SOURCES (USES) | | | |
| Fund Balance | - | 400 | 400 |
| Miscellaneous Income | - | - | - |
| Total other financing sources (uses) | - | 400 | 400 |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES | - | 2,442 | 2,442 |
| FUND BALANCE, beginning | 22,857 | 22,857 | - |
| FUND BALANCE, ending | \$ 22,857 | \$ 24,322 | \$ 2,465 |

The accompanying notes are an integral part of this statement.

| Account Group | | Total |
|----------------------------|-------------------------------|--------------------|
| General Fixed Assets | General Long-Term Liab. | Memorandum Only |
| \$ - | \$ - | \$ 2,750 |
| - | - | 21,869 |
| 140,435 | - | 140,435 |
| - | 8,504 | 8,504 |
| \$ 140,435 | \$ 8,504 | \$ 171,861 |
| ----- | ----- | ----- |
| \$ - | \$ - | \$ - |
| - | 8,504 | 8,504 |
| - | 8,504 | 8,504 |
| 140,435 | - | 140,435 |
| - | - | 39,722 |
| - | - | 24,722 |
| 140,435 | - | 180,137 |
| \$ 140,435 | \$ 8,504 | \$ 171,861 |
| ----- | ----- | ----- |

Board of Directors
Houma Volunteer Fire Department, Inc.
Page 2

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Kenneth J. Roedel

Houma, Louisiana
June 23, 1983

COMPONENT UNIT FINANCIAL STATEMENTS

Board of Directors
Hessner Volunteer Fire Department, Inc.
Page 3

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. I believe the reportable conditions described above are a material weakness.

A separate management letter has not been issued.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Thomas H. J. Rankel

Hessner, Louisiana
June 23, 1997

Board of Directors
Hammer Volunteer Fire Department, Inc.
Page 2

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

- Cash
- Governmental revenues and receivables
- Expenditures for goods and services and accounts payable
- Property, equipment and capital expenditures
- Debt and debt service expenditures

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

1. Deficiencies in control structure design:

- A. Inadequate segregation of duties-The Corporation does not have a proper segregation of duties. This weakness is due to the small size of the Corporation and, therefore, its inability to prevent overlapping of duties.

Impact: No response is necessary.



Kenneth J. Rachal

Certified Public Accountant

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MONROE, LOUISIANA 71201

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Board of Directors
Hessner Volunteer Fire Department, Inc.
Hessner, Louisiana

I have audited the component unit financial statements of the Hessner Volunteer Fire Department, Inc., Hessner, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 23, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing my audit of the component unit financial statements of the Hessner Volunteer Fire Department, Inc. for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure.

The management of the Hessner Volunteer Fire Department, Inc. is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected costs and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected.

RESORER VOLUNTARY FIRE DEPARTMENT, INC.
WOBESLER PARISH POLICE JURY
RESORER, LOUISIANA

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December 31, 1998

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**MOORE WILSON FIRE DEPARTMENT, INC.
MOBILE PARISH POLICE JURY
MOBILE, LOUISIANA**

**FINANCIAL REPORT
December 31, 1906**

...from provisions of state law, this report is a public document. A copy of the report is placed in each copy of the minutes, as required, and is also made available to the public. The report is available for public inspection at the United States office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Witness my hand and seal this 21st day of December, 1906.

KENNETH J. BACHAL
CERTIFIED PUBLIC ACCOUNTANT
MOBILE, LOUISIANA

RESCHER VOLUNTEER FIRE DEPARTMENT, INC.
 4080 ELLIS DRIVE MILK CREEK
 BOSSBORO, LOUISIANA

ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
 December 31, 1986

| | <u>Governmental Fund Type</u> | <u>Special Revenue Fund</u> |
|--|-------------------------------|-----------------------------|
| ASSETS AND OTHER DEBITS | | |
| Cash | | |
| Demand Deposits | \$ 3,750 | |
| Accounts Receivable | 21,900 | |
| Fixed Assets | - | |
| Amount to be Provided For Debt Retirement | ----- | |
| Total Assets and Other Debits | \$ 24,720 | |
| | (24,720) | |
| LIABILITIES AND OTHER CREDITS AND FUND EQUITY | | |
| LIABILITIES | | |
| Accounts Payable | \$ - | |
| Notes Payable | ----- | |
| Total Liabilities | ----- | |
| FUND EQUITY | | |
| Investment in General Fixed Assets | ----- | |
| Fund Balance, Unreserved | -----24,720 | |
| Total Fund Balance | -----24,720 | |
| Total Fund Equity | -----24,720 | |
| TOTAL LIABILITIES AND OTHER CREDITS AND FUND EQUITY | \$ 24,720 | |
| | (24,720) | |

The accompanying notes are an integral part of this statement.



Kenneth J. Rachal

Certified Public Accountant

P. O. BOX 304

SLIDERS, LOUISIANA 71291

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS ENACTED OR ENACTED BY GOVERNMENT UNIT
FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

Board of Directors
Bossier Volunteer Fire Department, Inc.
Bossier, Louisiana

I have audited the component unit financial statements of the Bossier Volunteer Fire Department, Inc., Bossier, Louisiana, for the year ended December 31, 1990, and have issued my report thereon dated June 23, 1991.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Bossier Volunteer Fire Department, Inc., Bossier, Louisiana, is the responsibility of Bossier Volunteer Fire Department, Inc., Bossier, Louisiana, management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of Bossier Volunteer Fire Department, Inc.'s compliance with certain provisions of laws, regulations, and contracts. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests indicate that, with respect to the items tested, Bossier Volunteer Fire Department, Inc., Bossier, Louisiana, complied, in all material respects, with the provisions referred to in the preceding paragraph.