

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Tram, Louisiana

Financial Statements
With Independent Auditor's Reports
As of December 31, 2003, and the Year Then Ended
(With Comparative Totals for December 31, 2002)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The reports are 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 7-28-2011

ALPINE CITY VOLUNTARY FIRE DEPARTMENT, INC.
Trigo, Louisiana

Financial Statements
with Independent Auditor's Report
as of December 31, 2003, and for the Year Then Ended
(with Comparative Totals for December 31, 2002)

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Forble W. Wray
Certified Public Accountant
55 Tenth Avenue
Alexandria, LA 71303
504/442-7088
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Independent Auditor's Report

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Hoop, Louisiana

I have audited the accompanying balance sheets of the Alpine City Volunteer Fire Department, Inc. as of December 31, 2003 and 2002, and the related statements of assets, income, expenses, and changes in fund balances, and changes in cash flows for the years then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit also includes assessing the risk of material misstatement, assessing the evidence and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Alpine City Volunteer Fire Department, Inc. as of December 31, 2003 and 2002, and the results of its operations and changes in its statement of cash flows for the years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 1, 2004, on my consideration of the internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants. This report is an integral part of my audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Forble W. Wray
Forble W. Wray
55 Tenth Avenue
Hoop, LA 71303

Statement A

ALPINE CITY HOLDINGS FUND MANAGEMENT, INC.
 11400 N. 107th Ave
 CHANDLER, AZ 85226

Balance Sheet, December 31, 2000
 (with comparative totals for December 31, 1999)

	2000	1999
	-----	-----
ASSETS		
Cash and cash equivalents	186,449	202,490
RECEIVABLES (net)	1,500	50
Fixed assets (net)	18,051	18,479
	-----	-----
TOTAL ASSETS	174,500	179,519
	-----	-----
LIABILITIES AND FUND EQUITY		
LIABILITIES	NONE	NONE
Fund Equity - Fund Balance - UNRESTRICTED	174,500	179,519
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	174,500	179,519
	-----	-----

The accompanying notes are an integral part of this statement.

Statement B

SANFORD CITY VOLUNTEER FIRE DEPARTMENT, INC.
 1000 S. LINDSEY
 SANFORD, NC 28580

STATEMENT OF RECEIPTS, EXPENSES, EXPENSES, AND INCREASE IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 2000
 (WITH COMPARATIVE FIGURES FOR THE YEAR ENDED DECEMBER 31, 1999)

	1999	2000
	*****	*****
RECEIPTS AND RECEIPTS		

Receipts:		
Dues - gross - 20 fire insurance rebate	\$21,470	\$18,734
Local grant		12,880
Net of grants and donations - increased	850	1,167
Miscellaneous	114	1,136
Total receipts and revenue	*****	*****
	\$22,548	\$33,917
	*****	*****
EXPENSES		

Program services - fire protection:		
SALARIES AND BENEFITS	7,488	7,968
Materials and supplies	40,810	40,180
Travel and other charges	118	28
DEPRECIATION	8,740	9,108
Total expenses	*****	*****
	\$57,156	\$57,284
	*****	*****
EXCESS (DEFICIENCY) OF SUPPORT AND		
 REVENUE OVER EXPENSES	\$3,808	\$6,633
	*****	*****
FUND BALANCE AT BEGINNING OF YEAR	\$73,000	\$66,366
	*****	*****
FUND BALANCE AT END OF YEAR	\$76,808	\$72,999
	*****	*****

The accompanying notes are an integral part of these statements.

GLASS CITY ROASTERS ROAST DEPARTMENT, INC.
 10000 W. 10TH AVE
 OMAHA, NE 68137

Statement of Cash Flows (Cash and Equivalents)
 For the Year Ended December 31, 1993
 With comparative totals for the year ended December 31, 1992

	1993	1992
	*****	*****
Cash flows from operating activities:		
Cash receipts from operations	\$41,870	\$50,488
from operating activities	000	0 180
Cash paid to suppliers of goods and services	(29,700)	(29,140)
Net cash flows provided by operating activities	12,170	21,428
Cash flows from financing activities - interest received	884	1,147
Cash flows for capital acquisition - purchase of equipment	(100)	(4,121)
Net increase (decrease) in cash and equivalents	12,954	18,454
Cash and equivalents, beginning of year	62,960	62,760
Cash and equivalents, end of year	<u>\$75,914</u>	<u>\$81,214</u>
RECONCILIATION OF NET INCOME FROM OPERATING ACTIVITIES TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Net Income/(Loss)	\$400	(122,400)
Adjustments to reconcile net income/(loss) to net cash provided by operating activities:		
(Increase)/decrease in assets reported (depreciation)	(1,000)	(20)
	(1,700)	(1,700)
Total adjustments	(2,300)	(1,820)
Net cash provided (used) by operating activities	<u>\$1,100</u>	<u>(19,020)</u>

The accompanying notes are an integral part of this statement.

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Plan No. 00076488

Notes to the Financial Statements
As of December 31, 2000, and For the Year then Ended

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Alpine City Volunteer Fire Department, Inc. (Department) is a Louisiana nonprofit organization incorporated on July 20, 1978, whose purpose is to provide fire protection and emergency services to residents within its service area. The Department serves approximately 3,000 households and over 300 commercial and industrial companies in its coverage area. The Department is funded through state grants (i.e., a portion of a tax (CE) on joint fire insurance premium rebates from the State of Louisiana, passed through the Rapides Parish Police Jury (parish governing authority) and grant donations from residents interested in supplementing fire protection services. The Department does not participate in any organized, routine fund raising activities.

In 1988, the Rapides Parish Police Jury (the parish governing authority) created Fire Protection District No. 3 of Rapides Parish (DOP-161) funded by an ad valorem property tax. To supplement, but not replace, the parish fire and emergency services being provided by the Department, the members of the District are contingently committed with that of the Department. These two operations, working in conjunction with each other, have reduced the fire insurance rating for residents in their coverage area.

2. FUND ACCOUNTING

To assure observance of limitations and restrictions placed on the use of resources available to the Department, the accounts of the Department are maintained in accordance with the principles of fund accounting. Use of the procedure by which resources for various purposes are classified for accounting and reporting purposes (i.e., funds established according to their nature and purpose accordingly. All financial transactions are then recorded and reported by fund. The assets, liabilities and fund balances of the Department are reported in a self-balancing Operating Fund. The Operating Fund includes all financial resources that are available for support of the Department's operations.

3. SUPPORT AND REVENUES

Support and revenues are recorded when received. The Department does not recognize deferred revenue if there are conditions attached to the income. All support and revenues are considered to be available for unrestricted use unless specified by restrictions by the contributor. As December 31, 2000, the Board retains unrestricted control to use all funds in achieving its purpose.

ALPINE CITY VOLUNTEER FIRE DEPARTMENT, INC.
Single, Louisiana
Notes to the Financial Statements
Continued

4. FIXED ASSETS

Since the creation in 1990, the Department has acquired various assets, mainly through donation of time and materials by residents in the Department's coverage area. Due to the nature of these items and their age, the time and materials involved in creating these items has been omitted, as outlined here, since the value of these assets cannot be reasonably determined accordingly, the initial acquisition of these assets is not reflected in the accompanying financial statements.

With the creation of Fire Protection District No. 3 of Rapides Parish by the Rapides Police Jury, the Board of Directors of the Department adopted a resolution and entered into an agreement with Fire Protection District No. 3, through the Rapides Parish Police Jury, that transferred ownership of certain land, buildings, and equipment that were previously owned by the Department to the District accordingly, the disposition of these assets is not reflected in these financial statements.

The Department has adopted the practice of capitalizing all expenditures in excess of \$100, where the estimated useful life of the asset is greater than one year. The Department records these assets at historical cost as of the date of acquisition. Ownership of these assets, based on regulations adopted by the Board of Directors of the Department, may be transferred to Fire Protection District No. 3 of Rapides Parish as the District determines necessary for the efficient operation of both Fire Departments and the District.

The acquisition and subsequent transfer of these assets will be recorded in the financial statements. A summary of fixed assets and related depreciation as December 31, 2003, follows:

	Cost	Accumulated Depreciation	Net
Equipment	<u>\$71,000</u>	<u>\$56,100</u>	<u>\$14,900</u>

5. FEDERAL INCOME TAXES

The Alpine City Volunteer Fire Department, Inc., is exempt from Federal income taxes under the provisions of Section 501 (c)(4) of the Internal Revenue Code.

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on financial control and compliance are provided to comply with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Rules, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Herbie W. Way
Certified Public Accountant
45 Sore Avenue
Alexandria, LA 71303
318/442-7848
Fax: 318/442-8428

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

SLIDING CITY VOLUNTEER FIRE DEPARTMENT, INC.
Pine, Louisiana

I have audited the financial statements of the Sliding City Volunteer Fire Department, Inc. as of and for the year ended December 31, 2008, and have issued my report thereon dated May 7, 2009. I conducted this 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

In the course of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting was for purposes only to assess the internal control over financial reporting that might be material weaknesses. 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 to financial statements being audited will occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I stated no matters involving the internal control over financial reporting and the operation that I consider to be material weaknesses.

Other Audit Findings

The audit for the year ended December 31, 2008, disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and the operation that were considered to be material weaknesses.

ALBION CITY VOLUNTEER FIRE DEPARTMENT, INC.
Iberia, Louisiana
Compliance Report
(Continued)

Under Louisiana Revised Statute (LSR-R.S.) 24:112, this report is distributed by the Louisiana Legislative Auditor to a public document.

Charles W. May

Charles W. May
Monroe, Louisiana
May 5, 2011