

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
 WASHINGTON PARISH POLICE JURY  
 Franklinton, Louisiana

Component Unit Financial Statements  
 As of and for the Year Ended December 31, 1990  
 With supplemental information Schedule

C O N T E N T S

	Statement	Page No.
TRANSMITTAL LETTER		1
AFFIDAVIT		2
ACCOUNTANT'S REPORT		3
GENERAL PURPOSE FINANCIAL STATEMENTS:		
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS	A	4
GOVERNMENTAL FUNDS:		
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES	B	5
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP/NO-GAAP BASIS) AND ACTUAL - GENERAL FUND	C	6
NOTES TO FINANCIAL STATEMENTS		7 - 14
	Schedule	Page No.
SUPPLEMENTAL INFORMATION SCHEDULE - SCHEDULE OF COMPENSATION PAID BOARD MEMBERS	D	15

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

February 28, 1987

Office of Legislative Auditor  
Attention: Mr. Dorothy Miner  
1600 North Third  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-0397

Dear Mr. Miner:

In accordance with Louisiana revised State 28814, enclosed are the financial statements for the Washington Parish Fire Protection District #2 as of and for the fiscal year ended December, 31, 1986. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
Raymond J. Russell  
Officer

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$25,000 OR LESS  
AS OF AND FOR THE YEAR ENDING DECEMBER 31, 1996

APPENDIX

Personally came and appeared before the undersigned authority, Dewey Fossell, who duly sworn, deposes and says the financial statements herewith given present truly the financial position of the Washington Parish Fire Protection District #2, 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, Dewey Fossell, who duly sworn, deposes and says that the Washington Parish Fire Protection District #2 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Sworn to and subscribed before me, this 25<sup>th</sup> day of February, 1997

  
Notary Public

Office Dewey Fossell  
Address 41211 Hwy. 1006  
Franklin, La. 70408  
Telephone No. 850-4578

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

Board of Commissioners  
Washington Parish Fire  
Protection District #2  
Franklin, Louisiana

I have compiled the accompanying financial statements and the account group financial statements of the Washington Parish Fire Protection District #2, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1996, in accordance with generally accepted accounting principles (GAAP) as applied to governmental units, as prescribed by the Governmental Accounting Standards Board (GASB) which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.



David L. Prud'homme  
Treasurer, Washington Parish  
Fire Protection District #2

## FINANCIAL STATEMENTS

## Statement A

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.  
WASHINGTON PARISH POLICE JURY  
Bossierite, Louisiana

## ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet  
December 31, 1996

	Governmental Fund General Fund	Special District Fund Annex	Proprietary General Fund Self	Total (Governmental) Only
<b>ASSETS AND OTHER CREDIT</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 4,861	\$ 0	\$ 0	\$ 4,861
Receivables	21,126	0	0	21,126
Land, buildings & equipment	0	10,000	0	10,000
Amounts to be provided for retirement of general long-term obligations	0	0	1,000	1,000
<b>TOTAL ASSETS AND OTHER CREDIT</b>	<b>\$ 26,017</b>	<b>\$ 10,000</b>	<b>\$ 1,000</b>	<b>\$ 37,017</b>
<b>LIABILITIES, EQUITY &amp; OTHER DEBIT</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0
W.P. - State retained taxes	0	0	11,000	11,000
Total liabilities	0	0	11,000	11,000
<b>Equity and other credits:</b>				
Investment in general long-term	0	10,000	0	10,000
<b>Fund balances:</b>				
Unreserved / unassigned	26,017	0	0	26,017
Total equity and other credits	26,017	10,000	0	36,017
<b>TOTAL LIABILITIES, EQUITY, AND OTHER DEBIT</b>	<b>\$ 26,017</b>	<b>\$ 10,000</b>	<b>\$ 1,000</b>	<b>\$ 37,017</b>

The accompanying notes are an integral part of this statement.

Statement B

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
 WASHINGTON PARISH POLICE JURY  
 Franklinton, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - General Fund

For the Year Ended December 31, 2008

<b>REVENUES</b>	
Fire Assessment Fee	150,000.
Intergovernmental revenues	
State revenue sharing	2,700.
Other	2,100.
Interest earnings	450.
Other revenues:	
Sale of equipment	50.
Total revenues	<u>27,000.</u>
<b>EXPENDITURES</b>	
Salaries and related benefits	0.
Compensation paid board members	0.
Legal and accounting	500.
Insurance	4,000.
Repairs and maintenance	1,000.
Utilities	500.
Capital outlay	20,000.
Debt Service	0,000.
Other	2,000.
Total expenditures	<u>28,000.</u>
<b>GROSS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,000.</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<b>12,400.</b>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<b>13,400.</b>

The accompanying notes are an integral part of this statement.

Statement C

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
 WASHINGTON PARISH POLICE JURY  
 Thibodaux, Louisiana

Governmental Funds  
 Statement of Revenues and Expenditures - Budget/Actual  
 for the year ended December 31, 2006

	General Fund		
	Budget	Actual	Variance
<b>REVENUES:</b>			
Fire Assessment Fee	\$18,400	\$20,600	\$ 2,170
State Revenue Sharing	3,671	3,798	79
Interest	228	408	180
Miscellaneous	0	1,150	1,150
Sale of equipment	— 0	— 50	— 50
<b>Total Revenue</b>	<b>22,300</b>	<b>25,956</b>	<b>3,656</b>
<b>EXPENDITURES:</b>			
Insurance	3,000	4,895	1,895
Fuel	600	734	76
Utilities	600	585	91
Repairs & Maintenance	2,600	1,828	771
Audit	1,000	500	500
Miscellaneous	5,161	3,413	1,807
Capital Outlay	6,500	10,124	(4,624)
State Service	2,548	2,348	— 0
<b>Total Expenditures</b>	<b>25,009</b>	<b>26,000</b>	<b>— 991</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(2,709)</b>	<b>\$ 1,025</b>	<b>(\$1,684)</b>

The accompanying notes are an integral part of this statement.



**NOTES TO FINANCIAL STATEMENTS**

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

Notes to the Financial Statements

INTRODUCTION For the Year Ended December 31, 1988

As provided by Louisiana Revised Statute 48:1440.12B, the Fire Protection District Number Two of Washington Parish was created November 11, 1987 through a resolution passed by the Washington Parish Police Jury. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The district shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tanks, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the district for the protection of the property within the limits of the district against fire.

The governing body of the parish shall appoint a five member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the district. All funds of the district shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board, and may be reimbursed any expenses incurred in performing the duties imposed upon them.

The District encompasses approximately 90 square miles in a portion of Wards F and I of Washington Parish, and serves approximately 2,000 people and several small businesses living and operating in this district. It operates two fire stations, one on La. Hwy. 18 in the Richardson Community, and a second one on La. Hwy. 480 in the Stoney Point Community, a third fire station is proposed for the Vernon Community, with a totally volunteer staff of five firefighters.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Washington Parish Fire Protection District #2 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 1966

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Because the police jury appoints the governing board, the District was determined to be a component unit of the Washington Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. 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 governmental 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the 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 monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

Governmental funds of the district include:

a. General Fund --the general operating fund of the district accounts for all financial resources, except those required to be accounted for in other funds.

WARRINGTON PARISH FIRE PROTECTION DISTRICT #2  
WARRINGTON PARISH POLICE JURY  
Franklin, Louisiana

Notes to Financial Statements (Continued)  
For the Year Ended December 31, 1995

D. 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 of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period they become available and measurable. Donations and state revenue sharing are recorded when received. Property taxes (percol fee assessment) become a lien against the assessed property on assessment date or levy date, but the actual amount paid to the governmental unit may not be collected until a later period. Generally, the property tax must be collected within sixty days after the end of the period in which the property tax revenue was recognized.

Expenditures

Expenditures are recognized in the accounting period when the fund liability is incurred.

E. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing data for the budget and adopting the annual budget.

1. The Treasurer and Chairman prepare a proposed budget and submit same to board for review no later than the date of the board meeting of the fifth month of the preceding year.

2. The budget is reviewed by the board and additions and/or deletions are offered at the December meeting. The necessary action is taken to finalize budget data and the budget is adopted.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

Notes to Financial Statements (Continued)  
For the Year Ended December 31, 1988

3. The budget is mailed to the Police Jury for inclusion in their records.

4. Budgetary amendments involving changes in revenue or expenditures required approval by the board.

F. ENCUMBRANCES

The Washington Parish Fire Protection District #2 does not use encumbrances accounting.

G. CASH AND CASH EQUIVALENTS

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

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are reported in the general fixed assets account group. The district has not incurred construction period interest. Interest paid on notes for equipment purchases are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets purchased have been valued at historical cost. Donated assets are valued at fair market value on the date donated. The cost of all assets acquired prior to 1981 have been valued using estimated historical cost.

I. VACATION AND SICK LEAVE - COMPENSATED ABSENCES

The Washington Parish Fire Protection District #2 does not have any employees; therefore, there are no accounting procedures necessary for compensated absences.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

Notes to Financial Statements (Continued)  
For the Year Ended December 31, 1988

A. 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 funds when due.

B. FUND EQUITY

Reserves

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

Dedicated Fund Balances

Dedicated fund balances represent tentative plans for future use of financial resources.

C. TOTAL COLUMNS ON STATEMENTS

The 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.

D. LEVIED TAXES

On May 5, 1988, the district successfully passed a proposal for a parcel fee assessment upon property owners of the district. The assessment authorizes the levy of and collection of an annual parcel fee not to exceed thirty five dollars (\$35.00) on each lot, subdivided portion of ground or individual tract upon which is located, either in whole or in part, a residential or commercial structure, regardless of occupancy for a period of ten (10) years, beginning with the year 1988, for the purpose of acquiring, constructing, maintaining and operating fire protection facilities and equipment including paying the cost of

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
 WASHINGTON PARISH POLICE JURIS  
 Franklinton, Louisiana 1

Notes to Financial Statements (Continued)

For the Year Ended December 31, 1990

obtaining water for fire protection purposes and salaries of firemen, and all purposes incidental thereto.

	Assessment Fees		
	1989	1990	1990
	\$13,640.	\$20,518.	\$20,500.

3. CASH AND CASH EQUIVALENTS

At December 31, 1990, the district has cash and cash equivalents totaling \$9,412.00, as follows:

Interest bearing demand deposits	\$9,412.00.
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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 the pledged securities plus the federal deposit insurance must at all times 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, 1990, the district had \$9,412 in deposits collected bank balances. These deposits were secured from risk by \$100,000.00 of the federal deposit insurance, (Category 1 in applying the credit risk of GARR Codification Section 550.154).

4. RECEIVABLES

The following is a detail of receivables at December 31, 1990:

Class of Receivable	General Fund
Assessment Fees	\$20,755.

Assessment fees along with ad valorem taxes are assessed in November of each year and are due and payable by December 31st. The above receivable represents unpaid parcel fee assessments at December 31, 1990. Delinquent taxes are collected in January through April. Property for any unpaid taxes are sold at Sheriff's sale or adjudicated to the parish in May of each year.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT #2**  
**WASHINGTON PARISH POLICE FURY**  
 Franklinton, Louisiana

Notes to Financial Statements (Continued)  
 for the Year Ended December 31, 1996

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions 1996	Balance December 31, 1996
Radios	\$ 8,961	\$ 1,204	\$ 10,165
Fire trucks	140,800	220,000	\$ 360,800
Fire stations	\$ 8,441	110,124	\$ 118,565
Equipment	\$ 11,963	\$ 0	\$ 11,963
<b>Total</b>	<b>\$72,165</b>	<b>\$231,328</b>	<b>\$303,493</b>

**6. CHANGES IN GENERAL LONG-TERM DEBT**

In November of 1996 the District borrowed \$11,000.00 from Parish National Bank, Franklinton, La. The loan proceeds were used to help pay for a fire truck (\$20,000.00). The debt is to be repaid in 3 annual installments beginning February 1, 1997.

The following is a summary of the long-term obligation transactions during 1996:

	Long-Term
	Debt
Long-term obligation payable 1/1/1996	\$5,000
Debt retired	\$5,000

**7. LITIGATION & CLAIMS**

As of December 31, 1996 there were no litigations or claims against the Washington Parish Fire Protection District #2.



WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklinton, Louisiana

Notes to Financial Statements (Continued)  
For the Year Ended December 31, 2008

B. RELATED PARTY TRANSACTIONS

The Washington Parish Fire Protection District #2 had no related party transactions during the period under audit.

## SUPPLEMENTAL INFORMATION

WASHINGTON PARISH FIRE PROTECTION DISTRICT #2  
WASHINGTON PARISH POLICE JURY  
Franklin, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1996

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 58 of the 1979 Session of the Louisiana Legislature. Board members received no compensation in any form for the period.