



R E P O R T

WASHINGTON PARISH FIRE PROTECTION DISTRICT IN
WASHINGTON PARISH POLICE JURY
Mt. Vernon, Louisiana

Component Unit Financial Statements
As of and for the Year ended December 31, 1994
With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and 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 JUL 29 1997

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 1996
With Supplemental Information Schedule

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1986

Office of the Legislative Auditor
Attention: Ms. Dorothy Miller
1486 North Third Street
P.O. Box 94197
Baton Rouge, LA 70804-9497

Dear Ms. Miller:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Washington Parish Fire Protection District No. 9 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,



James F. LeBlanc
Auditor

Darden and Alonzo

CERTIFIED PUBLIC ACCOUNTANTS

605 E. FIVE AVENUE
BASKINVILLE, LOUISIANA 70458
504-835-1110
MAY 1996 LICENSE

William R. Darden

Dennis W. Alonzo

**To the Board of Commissioners
Washington Parish Fire Protection District #9
Mt. Hermon, Louisiana 70458**

We have compiled the balance sheet of the Washington Parish Fire Protection District # 9, a component unit of the Washington Parish Police Jury, as of December 31, 1996, and the Statement of Revenues, Expenditures, and Changes in Fund Balances and accompanying supplementary information contained in Schedule 1, which is presented for supplementary analysis purposes, 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 accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

The Washington Parish Fire Protection District # 9 declined to present a statement of revenues, expenditures, and changes in fund balances - budget and actual, for the general fund for the year ended December 31, 1996. Presentation of such statements for those governmental funds for which budgets are required, legally to be adopted, is required by generally accepted accounting principles.

Darden and Alonzo

Darden and Alonzo
Certified Public Accountants

June 30, 1997

COMPONENT UNIT FINANCIAL STATEMENTS

FOOTNOTE A

WILSONS BAKERS BITE PROVISIONS STATEMENT OF
MANAGEMENT'S FINANCIAL STATEMENT
RE: Wilsons, Louisiana

All Fund Types and Account Groups

Increase Over
December 31, 1976

	Operating Fund		General Fund		Total
	Operating Fund	Capital Projects Fund	General Fund (Total)	Capital Projects Fund	
ASSETS AND OTHER DEBITS					
ASSETS:					
Cash and cash equivalents	4,121.	10,129.	0.	0.	14,250.
Due from other funds	0.	3,724.	0.	0.	3,724.
Receivables	24,221.	0.	0.	0.	24,221.
Other assets	0.	1,046.	0.	0.	1,046.
Land, building & equipment	0.	0.	191,214.	0.	191,214.
Other assets:					
- Inventories	0.	0.	0.	0.	0.
- Prepaid expenses	0.	0.	0.	0.	0.
- Intangible assets	0.	0.	0.	0.	0.
- Investments	0.	0.	0.	0.	0.
- Other	0.	0.	0.	0.	0.
TOTAL ASSETS AND OTHER DEBITS	<u>4,121.</u>	<u>14,899.</u>	<u>191,214.</u>	<u>0.</u>	<u>210,234.</u>
LIABILITIES, DEFERRED ASSETS AND OTHER CREDITS					
LIABILITIES:					
Accounts payable	0.	0.	0.	0.	0.
Due to other funds	4,400.	0.	0.	0.	4,400.
Deferred liabilities of bond	0.	0.	0.	0.	0.
Unpaid obligations (bond)	0.	0.	0.	0.	0.
- Total	<u>4,400.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>4,400.</u>
EQUITY AND OTHER CREDITS:					
- Investments in general:					
- Bond Reserve	0.	0.	189,224.	0.	189,224.
- Unreserved	18,789.	18,899.	0.	0.	37,688.
- Total	<u>18,789.</u>	<u>18,899.</u>	<u>189,224.</u>	<u>0.</u>	<u>226,912.</u>
TOTAL LIABILITIES, DEFERRED ASSETS AND OTHER CREDITS	<u>4,400.</u>	<u>18,899.</u>	<u>189,224.</u>	<u>0.</u>	<u>213,323.</u>

The accompanying report and accompanying notes.

Statement D

WASHINGTON PARISH FIRE PROTECTION DISTRICT #7
 WASHINGTON PARISH POLICE JURY
 N. Eunice, Louisiana

GOVERNMENTAL FUNDS
 Statement of Revenues, Expenditures,
 and Charges in Fund Balances
 For the Year Ended December 31, 1996

	General	Debt Service	Capital Projects	Total
REVENUES				
Ad valorem taxes	\$ 25,198.	\$ 26,708.	\$ 0.	\$ 51,906.
State revenues sharing	3,338.	0.	0.	3,338.
Interest revenue	28.	0.	2,601.	2,629.
Contributions	63.	0.	0.	63.
Grants	0.	0.	52,472.	52,472.
TOTAL REVENUES	<u>28,627.</u>	<u>26,708.</u>	<u>52,472.</u>	<u>107,807.</u>
EXPENDITURES				
Insurance	1,328.	0.	0.	1,328.
Bond insurance cost	0.	0.	1,448.	1,448.
Legal fees	0.	0.	8,877.	8,877.
Legal advertising	0.	0.	4,577.	4,577.
Minister costs	0.	0.	176.	176.
Supplies	44.	0.	4,896.	4,940.
Capital outlay	0.	0.	204,204.	204,204.
Travel	2,053.	0.	0.	2,053.
Utilities	87.	0.	0.	87.
Other	758.	47.	108.	913.
TOTAL EXPENDITURES	<u>4,472.</u>	<u>47.</u>	<u>209,328.</u>	<u>213,847.</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>24,155.</u>	<u>24,661.</u>	<u>(1,756,856.)</u>	<u>(1,508,030.)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of bonds	0.	0.	225,078.	225,078.
Transfers to other funds	0.	0.	(74,111)	(74,111)
Transfers from other funds	0.	74.	0.	74.
TOTAL OTHER FINANCING SOURCES (USES)	<u>0.</u>	<u>74.</u>	<u>225,004.</u>	<u>225,078.</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES	<u>24,155.</u>	<u>24,735.</u>	<u>54,363.</u>	<u>103,253.</u>
FUND BALANCE JANUARY 1	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
FUND BALANCE DECEMBER 31	<u>\$ 24,058.</u>	<u>\$ 24,735.</u>	<u>\$ 54,363.</u>	<u>\$ 103,156.</u>

See accountant's report and accompanying notes.

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT #8
WASHINGTON PARISH POLICE JURY
St. Herman, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1990

INTRODUCTION

The 1991 Louisiana legislature, pursuant to Louisiana Revised statute 48:1453, created the Washington Parish Fire Protection Districts. Washington Parish Fire Protection District Number Nine was created by an ordinance adopted on July 24, 1992, 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 purpose of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary by the parish governing body of the district for the protection of 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 expense incurred in performing the duties imposed upon them.

The District covers 53.7 square miles in the northwestern corner of Washington Parish. It serves approximately 1,800 people and businesses located within the boundaries of the district. The district operates out of three fire stations which are located as follows: Station No. 1 on Louisiana Highway 1055 east of intersection with Louisiana Highway 38, Station No. 2 on Martin Road northeast of intersection with Louisiana Highway 400 and Station No. 3 on Ecco Alfred Road. The district has no employees and operates with a 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 #9 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

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

3. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Police Jury is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington 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:

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 is/will dependent on the police 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.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #3
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1988

Because the police jury appoints a voting majority of the Board of Commissioners and may impose its will on the district, the district was determined to be a component unit of the Washington 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 relative 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 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:

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 relative 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.

WASHINGTON PARISH FIRE PROTECTION DISTRICT vs
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1986

3. Capital Projects Fund--accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

n. 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 are generally 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 recorded when they are determined to be both measurable and available. Ad valorem tax revenues are recognized as revenue when they are levied because they are considered to be both measurable and available. Property taxes are levied November 1, based on assessed value of property as the previous March 31. Assessed values are an approximation of market value. The Washington Parish Sheriff's Office is responsible for collecting the tax which is due December 31. The Sheriff's office remits the prior months collections to the district by the 20th of the following month. State revenue sharing money received as a "pass through" from the Washington Parish Police Jury is recognized as revenue in the period of receipt. This revenue is remitted to the district annually, usually in July.

Expenditures

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

Other Financing Sources (uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). The proceeds from the issuance of long-term debt are not considered revenue but are classified as other sources of financing.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
W.L. Hermon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1988

E. RECEIVABLES

The District did not prepare an operating budget for the period covered by these financial statements. Management did not feel they could adequately project revenues during this period because it was the first year of operations.

F. ENCUMBRANCES

The Washington Parish Fire Protection District #9 does not use encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand accounts, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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. PREPAID ITEMS

The District uses the allocation method to account for prepaid items.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account groups. No depreciation has been provided on general fixed assets. Donated assets are valued at market value on the date donated. All fixed assets are valued at historical cost.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1994

3. 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 the tax revenues, from which they will be paid are recorded.

3. 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.

3. LEVIED TAXES

On November 18, 1995, the District offered two tax propositions to the voters of the district for funding fire protection. A 14 mill tax for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for the District, and paying the cost of obtaining water for fire protection purposes for a period of 10 years beginning 1996 and ending with the year 2005 was passed by voters of the district. For the period covered by these financial statements, the millage was set at 14 mills.

Also, a proposition to issue general obligation bonds in the amount of \$120,000, to run 28 years for the purpose of acquisition, constructing and improving buildings, machinery and equipment, including both real and personal property, payable from ad valorem taxes to be levied and collected in the manner provided by Article VI, Section 12 of the Constitution of the State of Louisiana of 1974 was passed. For the period covered by these financial statements, the millage was set at 26.95 mills.

1996 Net assessed property value	\$1,821,810.
14.00 mill tax (less pension contribution)	<u>2 25,180.</u>
18.95 mill tax (less pension contribution)	<u>2 34,288.</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
M.L. Hermon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

3. GRANT REVENUE

The District received a grant from the Governor's Office of Rural Development for \$50,000. The grant was awarded for the purpose of purchasing a fire pump truck.

4. CASH AND CASH EQUIVALENTS

At December 31, 1998, the district has cash and cash equivalents, as described in note 1, section D, (bank balances) totaling \$57,856, as follows:

Interest-bearing demand deposits \$ 57,856.

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 to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Because the pledged securities are not registered in the district's name, the deposits are considered uncollateralized (Category 3) under the provision of GASA Statement Three (3).

Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and 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. As additional security, the Federal Reserve Bank implemented new procedures during 1998 for handling book-entry collateral transactions. The procedures require that the pledgee must approve all releases and substitutions of collateral pledged to their account. If matching withdrawal or substitution instructions are not received from both the financial institution and the pledgee in a timely manner the collateral transaction cannot be completed.

At December 31, 1998, the district has \$58,445 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
 WASHINGTON PARISH POLICE JURY
 Mt. Hermon, Louisiana

Notes to the Financial Statements
 As of and for the Year Ended December 31, 1996

5. RECEIVABLES

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

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Ad valorem taxes	\$ 24,024.	\$ 23,845.	\$ 47,869.
	<u>\$ 24,024.</u>	<u>\$ 23,845.</u>	<u>\$ 47,869.</u>

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance January 1 1996</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31 1996</u>
Buildings	\$ 0.	\$ 39,239.	\$ 0.	\$ 39,239.
Land	0.	1,000.	0.	1,000.
Firefighting trucks	0.	133,563.	0.	133,563.
Fire equipment	0.	33,563.	0.	33,563.
	<u>\$ 0.</u>	<u>\$105,365.</u>	<u>\$ 0.</u>	<u>\$105,365.</u>

7. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>Bonded Debt</u>
Long-term obligations payable at January 1, 1996	\$ 0.
Additions	225,000.
Deductions	<u>0.</u>
Long-term obligation payable at December 31, 1996	<u>\$225,000.</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT #8
 WASHINGTON PARISH POLICE JURY
 Mt. Hermon, Louisiana

Notes to the Financial Statements
 As of and for the Year Ended December 31, 1996

General obligation bonds, are comprised of the following issues:

On November 18, 1985, the voters of Washington Parish Fire Protection District #8 passed a proposition for the issuance of \$225,000 general obligation bonds for the purpose of acquiring, constructing and improving buildings, machinery and equipment, including both real and personal property, to be used in giving fire protection to the property of the district, title to which shall be in the public, said bonds to be payable from ad valorem taxes. The interest rate over the 28 years of the offering varies from 10.04 to 8.74 resulting in a net yield of 8.8884488% (at par). The District is bound under the terms and provisions of the law and the resolution to impose and collect annually a special ad valorem tax on all the property subject to taxation within the territorial limits of the District, sufficient to pay the principal of and interest and redemption premium, on the bonds falling due each year. A principal and interest payment is due each March 1st and an interest only payment is due September 1.

The annual sinking fund requirements to amortize all bonds and/or certificates outstanding at December 31, 1996, including interest of \$143,054, are as follows:

Year Ending	General Obligation Bonds
1997	\$ 18,843.
1998	18,850.
1999	17,558.
2000	17,058.
2001	21,358.
2002 - 2013	<u>225,000.</u>
	<u>\$ 388,054.</u>

8. RELATED PARTY TRANSACTIONS

The District succeeded the Mount Hermon Volunteer Fire Department as the fire protection entity of the area during 1996. The Volunteer Fire Department continued to own and maintain trucks, equipment, and buildings through December 31, 1996, that was used by the District in its fire protection efforts. The board of directors of the Volunteer Fire Department operates independent of the District's board.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

9. LITIGATION AND CLAIMS

As of December 31, 1998, there were no litigation or claims against the Washington Parish Fire Protection District #9.

SUPPLEMENTARY INFORMATION

SCHEDULE I

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

Supplemental Information Schedule
For the Year Ended December 31, 1996

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Pursuant to Louisiana Revised Statute 49:1498 members of the governing boards of fire protection districts may be paid a per diem of fifty dollars for attending meetings of the board, not to exceed two meetings in any one calendar month.

THE GOVERNING BOARD OF COMMISSIONER MEMBERS OF THE WASHINGTON PARISH FIRE PROTECTION DISTRICT #9 DID NOT RECEIVE ANY COMPENSATION DURING THE PERIOD COVERED BY THIS FINANCIAL REPORT.

See Accountant's Report.

Burden and Alving

CERTIFIED PUBLIC ACCOUNTANTS

801 P. BLAINE
BIRMINGHAM, LOUISIANA 70002
(504) 835-4433
FAX (504) 835-3321

William R. Burden

Deanna W. Alving

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners
Washington Parish Fire Protection District #9
Mt. Hermon, LA

Gentlemen:

We have performed the procedures included in the Louisiana Government Audit Guide and transcribed below, which were agreed to by the management of the Washington Parish Fire Protection District # 9, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the district's compliance with certain laws and regulations during the year ended December 31, 1996, included in the accompanying Louisiana Attestation 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 representations 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 LA8-RS 38-2211-2251 (the public bid law).

Six expenditures were made during the year for equipment and trucks exceeding \$5000. We examined documentation which indicated that these expenditures had been properly advertised and accepted in accordance with the provisions of LA8-RS 38-2211-2251, except for the purchase of communication equipment where the lower bid was not chosen and the reason was not documented in the bid file. Upon discussion with the District's Treasurer, he explained that the Louisiana company was chosen over two out-of-state companies for the convenience of servicing the equipment. The difference in the dollar amounts between the bids was not significant.

Since a budget was not prepared, this procedure was not performed.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee:

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account:

The six payments we examined were coded to the correct general ledger accounts and proper fund.

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

Inspection of documentation supporting each of the six selected disbursements indicates the lack of documented, prior approval to purchase from the Board of Commissioners, as evidenced in the minutes of meetings and on the face of invoices.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:7-12 (the open meetings law).

Washington Parish Fire Protection District No. 9 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's meeting place, however, management failed to post notice for the year ended December 31, 1996. Beginning with the July 1997 meeting, management has asserted that such documents will be properly posted and they published public notice of their meeting time and place in the local newspaper for two weeks prior to the meeting date.

Data

(c) 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 for the period under examination and discovered the deposit of bond proceeds. We examined documentation which indicated that these bonds were issued with the approval of the State Bond Commission and in compliance with LSA-RS 38:562.

Advances and Bonuses

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.*

We scanned cash disbursement records and minutes for evidence of any payments which may constitute bonuses, advances, or gifts to volunteer firemen, none were noted. The district does not employ any compensated fire fighters.

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 Washington Parish Fire Protection District No. 9, the Legislative Auditor, State of Louisiana and the Washington Parish Police Jury and should not be used by those who have not agreed to the procedures and their 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.


Darden and Alamo
Certified Public Accountants

June 30, 1997