

WASHINGTON PARISH FIRE PROTECTION DISTRICT #8
WASHINGTON PARISH POLICE JURY
Warrado, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 1996

INTRODUCTION

As provided by Louisiana Revised Statute 40:1498.128, the Fire Protection District Number Eight of Washington Parish was created July 10, 1990 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 purpose of acquiring, maintaining and operating buildings, machinery, equipment, water tank, 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 85 square miles in a portion of Wards 5, 7, 8 and 4 of Washington Parish, and serves approximately 2,000 people and several small businesses living and operating in this district. It operates one fire station, located in the village of Warrado on Louisiana Highway 23.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Washington Parish Fire Protection District #8 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units.

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

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH POLICE JURY
Franklinton, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1986

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members received no compensation in any form for the period.

SUPPLEMENTAL INFORMATION

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
 WASHINGTON PARISH POLICE JURY
 Franklinton, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
 For the Year Ended December 31, 1986

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1986	Additions	Deductions	Balance December 31, 1986
Land	\$ 4,150.	\$ 0.	\$ 0.	\$ 4,150.
Buildings	37,991.	37,991.	0.	65,981.
Buildings	11,181.	0.	0.	11,181.
Fire trucks	24,888.	0.	0.	24,888.
Equipment	12,722.	1,361.	0.	14,138.
Total	<u>\$91,032.</u>	<u>\$39,352.</u>	<u>\$ 0.</u>	<u>\$130,384.</u>

6. LITIGATION & CLAIMS

As of December 31, 1986 there were no litigations or claims against the Washington Parish Fire Protection District #6.

7. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period covered by these financial statements.

8. SUBSEQUENT EVENTS

The district is currently working on a proposition to expand the district from its current western border to the city limits of Bogalusa, LA. This proposition should be presented to the voters of the expansion area in 1987.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH POLICE JURY
Vernado, Louisiana

Notes to Financial Statements (Continued)
For the Year Ended December 31, 1984

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 funds when due.

2. FUND EQUITY

Reserves

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

Designated Fund Balances

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

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.

4. CASH AND CASH EQUIVALENTS

At December 31, 1984, the district has cash and cash equivalents totaling \$29,918., as follows:

Interest bearing demand deposits	\$29,918.
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WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH POLICE JURY
Warrado, Louisiana

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

3. The budget is mailed to the Police Jury for inclusion in their records.
4. Budgetary amendments involving changes in revenues or expenditures require approval by the board.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess revenue over expenditures are carried forward to the subsequent year as beginning fund balances.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management device.

F. 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.

G. 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. 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 1961 have been valued using estimated historical cost.

H. COMMITTEED PERSONNEL

The district does not have any paid employees and does not have a formal leave policy.

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1986

Office of the Legislative Auditor
Attention: Ms. Dorothy Miller
1480 North Third
P.O. Box 94887
Baton Rouge, LA 70804-9887

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual 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,

Kathy Warner, Sr.
Officer

WASHINGTON PARISH FIRE PROTECTION DISTRICT #0
WASHINGTON PARISH POLICE JURY
Vernon, Louisiana

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

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 (parcel 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 ENCUMBRANCES

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

1. The Treasurer and Chairman prepares a proposed budget and submits same to board for review no later than the date of the board meeting of the 11th 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 #6
WASHINGTON PARISH POLICE JURY
Barrade, Louisiana

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

Because the police jury appoints a voting majority of the district's governing board and the police jury has the ability to 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 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.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
WASHINGTON PARISH POLICE JURY
Vernon, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1998

B. 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 are fiscally 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.

Statement C

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
 WASHINGTON PARISH POLICE JURY
 Yarrado, Louisiana

Statement of Revenues, Expenditures, and
 Charges in Fund Balance - Budget and Actual

For the year ended December 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
Ad valorem taxes	\$28,570.	\$32,060.	\$ 3,490.
State revenue sharing	3,400.	3,800.	380.
Interest income	500.	520.	20.
Total revenues	<u>32,470.</u>	<u>36,380.</u>	<u>3,910.</u>
EXPENDITURES			
Accounting fees	0.	600.	(600.)
Fuel & oil	1,200.	1,123.	77.
Insurance	3,100.	2,499.	601.
Legal fees	1,000.	711.	289.
Office supplies & expense	50.	301.	(251.)
Repairs & maintenance	2,200.	1,180.	1,020.
Supplies	900.	782.	118.
Capital outlay	23,000.	29,200.	(6,200.)
Utilities	500.	118.	382.
Miscellaneous	0.	731.	(731.)
Total expenditures	<u>30,850.</u>	<u>37,032.</u>	<u>(6,182.)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,620.	(652.)	(1,651.)
beginning fund balance	<u>50,585.</u>	<u>50,585.</u>	<u>0.</u>
Ending fund balance	<u>\$52,205.</u>	<u>\$49,933.</u>	<u>\$2,272.</u>

The accompanying notes are an integral part of this statement

Statement B

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
 WASHINGTON PARISH POLICE JURY
 Varadero, Louisiana

GOVERNMENTAL FUNDS

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

For the Year Ended

December 31
1996

REVENUES	\$30,166.
Ad valorem taxes	3,308.
State revenue sharing	519.
Interest income	<u>28,439.</u>
Total revenues	
EXPENDITURES	508.
Accounting fees	1,127.
Fuel & oil	283.
Office supplies and expenses	2,459.
Insurance	711.
Legal fees	1,133.
Repairs & maintenance	782.
Supplies	28,293.
Capital outlay	114.
Utilities	237.
Miscellaneous	<u>37,985.</u>
Total expenditures	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(555.1
FUND BALANCES BEGINNING OF YEAR	<u>58,165.</u>
FUND BALANCES END OF YEAR	<u>52,033.</u>

The accompanying notes are an integral part of this statement.

Statement A

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
 WASHINGTON PARISH POLICE JURY
 Marrero, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet
 December 31, 1986

	Governmental Fund.... General Fund	Account Group.. Fixed Assets	Total Memorandum Only
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	535,818.	\$ 0.	\$ 535,818.
Accounts receivable-assessment fee	28,113.	0.	28,113.
Buildings and equipment	0.	122,289.	122,289.
TOTAL ASSETS AND OTHER DEBITS	<u>563,931.</u>	<u>122,289.</u>	<u>686,220.</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 0.	\$ 0.	\$ 0.
Total liabilities	0.	0.	0.
Equity and other credits:			
Investment in general fixed assets	0.	118,028.	118,028.
Donated assets	0.	3,685.	3,685.
Fund balance:			
unreserved - undesignated	58,230.	0.	58,230.
Total equity and other credits	58,230.	122,289.	180,519.
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>58,230.</u>	<u>122,289.</u>	<u>180,519.</u>

The accompanying notes are an integral part of this statement.

FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6
VERMILION, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS
AS OF AND FOR THE YEAR ENDING DECEMBER 31, 1996
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

The annual sworn financial statements are required
by Louisiana Revised Statute 24:518 to be filed with the
Legislative Auditor within 90 days after the close of the
fiscal year. The certification of revenues \$50,000 or less,
is required by Louisiana Revised Statute 24:503(II)(3)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Kathy Warner,
who, duly sworn, deposes and says that the financial statements herewith
given present fairly the financial position of the Washington Parish Fire
Protection District #6 as of December 31, 1996, and the results of the
operations for the year then ended, in accordance with the basis of
accounting described within the accompanying financial statements.

In addition, Kathy Warner, who, duly sworn, deposes and says that the
Washington Parish Fire Protection District #6 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.

Kathy Warner
Signature

Sworn to and subscribed before me, this 15th day of March,
1997.

Shirley C. Pender
NOTARY PUBLIC

Officer Kathy Warner
Address 2214 Louisiana Road
Bayou La Batre, AL
Telephone # 205 752-3563

Jordan and Alving

CERTIFIED PUBLIC ACCOUNTANTS

220 17TH AVENUE
MANHATTAN, LOUISIANA 70501
(504) 835-4411
LMA 11000 8/1/82

William R. Jordan

James W. Alving

Board of Commissioners
Washington Parish Fire
Protection District #6
Vernon, Louisiana

We have compiled the accompanying financial statements and the account group financial statements of the Washington Parish Fire Protection District #6, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1987, in accordance with the Statements of 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, accordingly, do not express an opinion or any other form of assurance on them.

Jordan & Alving
Jordan and Alving,
Certified Public Accountants

March 11, 1988

WASHINGTON PARISH FIRE PROTECTION DISTRICT #8
 WASHINGTON PARISH POLICE JURY
 Franklinton, Louisiana

Component Unit Financial Statements
 As of and for the Two Years Ended December 31, 1994
 With Supplemental Information Schedule

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of the
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R E P O R T

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO
WASHINGTON PARISH POLICE DIST
Vernon, Louisiana

Component Unit Financial Statements
For and for the Year
Ended December 31, 1996
With Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or successor, and may read (after appropriate public officials). This report is available for public inspection at the State House of Representatives of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4-9-97

NOTES TO FINANCIAL STATEMENTS