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report to the

William A. Berden

Berden and Slings

CERTIFIED PUBLIC ACCOUNTANTS

400 P. O. BOX 1000
BAYLOR UNIVERSITY
COLLEGE STATION
TEXAS 77803-1000

CERTIFIED
PUBLIC ACCOUNTANTS
STONEY HILL RD
HOUSTON, TEXAS

James W. Slings

February 13, 1969

Office of Legislative Auditor
State of Louisiana
Baton Rouge, LA 70804-1000

Re: Completed annual report for the year ended December 31, 1968
for the Washington Parish Fire Protection District No. 4

Dear Mr. Ryan:

We are enclosing the annual report (3 bound and 1 unbound) for the year ended December 31, 1968. We have distributed the report to the members of the Board of the District, and to the Washington Parish Police Jury.

Thank you for your cooperation throughout this engagement.

Sincerely,

Berden and Slings
CERTIFIED Public Accountants

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the media, or reviewed, orally and/or 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 FEB 13 1969

RECEIVED
COMMUNITY DEVELOPMENT
MAY 17 11 05 AM

R E P O R T

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH POLICE JURY
Evang., Louisiana

Component Unit Financial Statements
As of and for the Year
Ended December 31, 1986
With Supplemental Information Schedules

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

Component Unit Financial Statements
 As of and for the Year Ended December 31, 1994
 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
1808 North Third
P.O. Box 94877
Baton Rouge, Louisiana 70804-9487

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Fire Protection District #4 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,



Auditor

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
FIRE, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS
AND CERTIFICATION OF REVENUES \$50,000 OR LESS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1966
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 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 24:513 III (2) (c) (1).

AFFIDAVIT

Personally seen and appeared before the undersigned authority, Walton E. Seal, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Washington Parish Fire Protection District #4 as of December 31, 1966, 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, Walton E. Seal, who, duly sworn, deposes and says that the Washington Parish Fire Protection District #4 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1966, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Walton E. Seal
Signature

Sworn to and subscribed before me, this 2d day of February,
1967.

Shirley C. Barber
NOTARY PUBLIC

Officer Walton E. Seal
Address 53277 Hwy 62
Franklin, LA 70438
Telephone # 214-2138

Darden and Alonso

CERTIFIED PUBLIC ACCOUNTANTS

832 1/2 BROADWAY
WASHINGTON, DISTRICT OF COLUMBIA, D.C. 20004
(202) 637-1000
FACSIMILE 202-637-1002

William R. Darden

James W. Alonso

Board of Commissioners
Washington Parish Fire
Protection District #4
Pine, Louisiana

We have compiled the accompanying financial statements and the account group financial statements of the Washington Parish Fire Protection District #4, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1984, in accordance with the 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, accordingly, do not express an opinion or any other form of assurance on them.

We are not independent in respect to Washington Parish Fire Protection District #4.

William R. Darden
James W. Alonso
Darden and Alonso,
Certified Public Accountants

February 7, 1985

FINANCIAL STATEMENTS

STATEMENT UNDER THE PROVISIONS OF SECTION 41

REGULATIONS AND BY-LAWS 1987

1988-1989

411 Trust Trustees' Accounts Balance

Section 401(a)
November 30, 1988

	BALANCE SHEET DATA		INVESTMENT DATA		ASSETS	
	ASSETS	LIABILITIES	NET ASSETS	NET ASSETS	NET ASSETS	NET ASSETS
ASSETS						
Trust Investments	\$ 5,440,000	\$ 0	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000
Trust Income	0	0	0	0	0	0
Trust Expenses	0	0	0	0	0	0
Trust Income & Expenses	0	0	0	0	0	0
LIABILITIES						
Trust Income	0	0	0	0	0	0
Trust Expenses	0	0	0	0	0	0
NET ASSETS						
	\$ 5,440,000	\$ 0	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000
LIABILITIES - TRUST ASSETS						
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS						
	\$ 5,440,000	\$ 0	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000

The accompanying notes are an integral part of these statements.

Statement B

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

GOVERNMENTAL FUNDS

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

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
REVENUES			
Ad valorem taxes	\$ 32,994.	\$ 0.	\$ 32,994.
State revenue sharing	6,595.	0.	6,595.
Donations	2,104.	0.	2,104.
Other revenues:			
Interest earned	79.	0.	79.
Fire Reports	70.	0.	70.
Total revenues	<u>32,802.</u>	<u>0.</u>	<u>32,802.</u>
EXPENDITURES			
Insurance	2,266.	0.	2,266.
Repairs and maintenance	878.	0.	878.
Utilities	399.	0.	399.
Capital outlay	73,382.	0.	73,382.
Legal and accounting	2,039.	0.	2,039.
Training and meetings	459.	0.	459.
Supplies	1,182.	0.	1,182.
Fuel, Gas, and Oil	1,125.	0.	1,125.
Debt service			
Principal retirement	0.	0.	0.
Interest	0.	0.	0.
Other	<u>329.</u>	<u>0.</u>	<u>329.</u>
Total expenditures	<u>81,866.</u>	<u>0.</u>	<u>81,866.</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1 49,864.1	0.	1 49,864.1
OTHER FINANCING SOURCES:			
Note proceeds	<u>75,000.</u>	<u>0.</u>	<u>75,000.</u>
EXCESS OF PAYMENTS AND OTHER FINANCING SOURCES	26,136.	0.	26,136.
FUND BALANCE, JANUARY 1, 1996	<u>1,470.</u>	<u>0.</u>	<u>1,470.</u>
FUND BALANCE, DECEMBER 31, 1996	<u>\$ 26,856.</u>	<u>\$ 0.</u>	<u>\$ 26,856.</u>

See accompanying notes and accountant's report.

STATEMENT C

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

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances -
 Budget and Actual - General Fund
 For the Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Ad valorem taxes	\$ 0.	\$ 22,964.	\$ 22,964.
State revenue sharing	6,500.	6,500.	00.
Donations	0.	2,304.	2,304.
Other revenues:			
Interest earned	0.	79.	79.
Fire Reports	0.	79.	79.
Total revenues	<u>6,500.</u>	<u>32,696.</u>	<u>25,656.</u>
EXPENDITURES			
Insurance	1,700.	1,306.	(394.)
Repairs and maintenance	1,000.	579.	(421.)
Utilities	300.	286.	(14.)
Capital outlay	1,000.	71,382.	(70,382.)
Legal and accounting	0.	2,039.	(2,039.)
Training and meetings	300.	489.	(189.)
Supplies	1,800.	1,182.	(618.)
Fuel, Gas, and Oil	400.	1,125.	(725.)
Sub services			
Municipal retirement	0.	0.	0.
Interest	0.	0.	0.
Other	0.	329.	(329.)
Total expenditures	<u>6,500.</u>	<u>81,888.</u>	<u>(75,388.)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			
	0.	(49,192.)	(49,192.)
OTHER FINANCING SOURCES:			
Note proceeds	0.	75,000.	75,000.
EXCESS OF REVENUES AND OTHER FINANCING SOURCES			
	0.	25,808.	25,808.
FUND BALANCE, JANUARY 1, 1996	<u>1,870.</u>	<u>1,870.</u>	<u>0.</u>
FUND BALANCE, DECEMBER 31, 1996	<u>\$ 1,870.</u>	<u>\$ 28,678.</u>	<u>\$ 26,808.</u>

See accompanying notes and accountant's report.

NOTES TO FINANCIAL STATEMENTS

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

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

INTRODUCTION

As provided by Louisiana Revised Statute 40:1496.12R, the Fire Protection District Number Four of Washington Parish was created. 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 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 190 square miles in a portion of Wards 5, 7, and 8 of Washington Parish. It serves approximately 3,500 people and several small businesses living and operating in this district. It operates two fire houses, one in Pine, Louisiana, and a second in Stataline, Louisiana, with a volunteer staff of fire fighters.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Washington Parish Fire Protection District #4 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 #4
WASHINGTON PARISH POLICE JURY
Ft. Thibault, Louisiana

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

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, C&T organizations for which the primary government is financially accountable, and (b) 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 financially 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.

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.

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

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

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.

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, fund raising net revenues and state revenue sharing is recorded when received. Ad valorem taxes 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 ad valorem tax must be collected within sixty days after the end of the period in which the ad valorem tax revenue was recognized.

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

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

Expenditures

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

K. BUDGETS

The District does not have a formal policy on adopting a budget. The budget for year ending December 31, 1996, was adopted at the District's April 1996 regular meeting. All appropriations lapse at year-end.

F. ENCUMBRANCES

The District does not use encumbrance 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. PREPAID ITEMS

The district uses the allocation method of recording prepaid expenses.

I. 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. All fixed assets are valued at historical cost or estimated historical cost. Donated assets are valued at fair market value on the date donated. The cost of all assets acquired prior to 1989 have been valued using estimated historical cost.

J. COMPENSATED AGENCIES

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

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

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

F. 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.

L. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable 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.

M. 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.

2. LEVIED TAXES

On April 19, 1995, the district passed a proposal for a 10 mill property tax assessment upon the property owners of the district, subject to homestead exemption. The tax is for a period of 10 years commencing in the year 1995 for the purpose of maintaining and operating the district's fire protection facilities, for purchasing fire trucks and other fire fighting equipment and paying the cost of obtaining water for fire protection services.

Net ad valorem tax (10 mill assessment)	<u>\$ 23,264.</u>
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3. CASH AND CASH EQUIVALENTS

At December 31, 1996, the district has cash and cash equivalents totaling \$849., as follows:

Interest bearing demand deposits	\$ 849.
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WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
 WASHINGTON PARISH POLICE JURY
 Pine, Louisiana

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

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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. At December 31, 1996, the district had \$5,449. in deposits (collected bank balances). These deposits were secured from risk by \$188,000.00 of the federal deposit insurance.

4. RECEIVABLES

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

Class of receivable	General Fund
Ad valorem taxes	\$ 22,222.

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Fire trucks	\$18,000.	\$ 83,200.	\$ 0.	\$ 101,200.
Fire house	12,000.	0.	0.	12,000.
Equipment	27,273.	8,182.	0.	35,455.
Total	\$57,273.	\$ 91,382.	\$ 0.	\$148,655.

6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Notes Payable	\$ 0.	\$ 25,000.	\$ 0.	\$ 25,000.
Total	\$ 0.	\$ 25,000.	\$ 0.	\$ 25,000.

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

Notes to Financial Statements (Continued)
For the Year Ended December 31, 1994

The State Bond Commission at a meeting held on May 16, 1994, approved the District's application to borrow \$75,000. for two fire trucks to be secured by and payable from the assets or proceeds of the ten mills tax authorized at an election on April 29, 1995. On September 15, 1994, the District borrowed \$75,000. from Citizens Savings Bank in Franklinton, LA, at an interest rate of seven and a half (7.5%) percent per annum, to be repaid over a ten year period. The district will make annual payments of \$10,326. per year.

7. LITIGATION AND CLAIMS

As of December 31, 1994, there were no litigations or claims against the Washington Parish Fire Protection District #4.

8. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period under examination.

9. SUBSEQUENT EVENTS

There were no subsequent events after the balance sheet date requiring disclosure.

SUPPLEMENTAL INFORMATION

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH POLICE JURY
Pine, 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. 54 of the 1978 Session of the Louisiana Legislature. Board members were not paid compensation in any form.