

Statement C

WASHINGTON PARISH FIRE PROTECTION DISTRICT #5
 WASHINGTON PARISH POLICE JURY
 Bogalusa, Louisiana

GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances -
 Budget (Cash Basis) and Actual

For the Year Ended December 31, 1996

	Budget	Actual	Variance favorable unfavorable
REVENUES			
Ad valorem tax	519,880.	520,200.	3,320.
State revenue sharing	4,480.	4,266.	(214.)
Fund raiser	1,350.	1,801.	451.
Other revenue	0.	228.	228.
Total revenues	29,360.	29,534.	1,174.
EXPENDITURES			
General government	7,000.	7,388.	(388.)
Capital outlay	25,028.	25,222.	(194.)
Total expenditures	32,028.	32,610.	612.
EXCESS OF (DEFICIENCY) OF REVENUES OVER EXPENDITURES	216,550.1	1,924.1	214,626.
FUND BALANCE AT BEGINNING OF YEAR		28,381.	
FUND BALANCE AT END OF YEAR		271,308.	

See accompanying notes and accountant's report.

Statement B

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO
 WASHINGTON PARISH POLICE JURY
 Bogalusa, Louisiana

GOVERNMENTAL FUNDS

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

For the Year Ended

December 31, 1988

REVENUES	
State revenue sharing	\$ 4,266.
Ad valorem tax	28,108.
Other revenues-	
Fund raisers	1,901.
Interest earned	267.
Miscellaneous	5.
Total revenues	<u>36,534.</u>
EXPENDITURES	
Insurance	2,888.
Repairs and maintenance	428.
Utilities	152.
Capital outlay	29,375.
Legal and audit	2,100.
Fund raisers	1,080.
Other	828.
Total expenditures	<u>37,661.</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,127.)
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	<u>78,321.</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>77,194.</u>

See accompanying notes and accountant's report.

Statement A

WASHINGTON PARISH FIRE PROTECTION DISTRICT #3
 WASHINGTON PARISH POLICE JURY
 Angie, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS

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 (Note 2)	\$47,532.	\$	\$ 47,532.
Property tax receivable (Note 3)	23,855.	\$	23,855.
Prepaid expenses	947.	\$	947.
Buildings and equipment (Note 4)	87,582.	87,582.	87,582.
TOTAL ASSETS AND OTHER DEBITS	<u>159,916.</u>	<u>87,582.</u>	<u>247,500.</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Equity and other credits:			
Investment in general fixed assets	\$	\$ 87,582.	\$ 87,582.
Fund balance:			
Unreserved - undesignated	72,334.	0.	72,334.
Total equity and other credits	<u>72,334.</u>	<u>87,582.</u>	<u>159,916.</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>72,334.</u>	<u>87,582.</u>	<u>159,916.</u>

See accompanying notes and accountant's report.

FINANCIAL STATEMENTS

Burden and Alonso

CERTIFIED PUBLIC ACCOUNTANTS

200 N. CHANDLER
MEMPHIS, TENNESSEE 38102
615/274-4710
IN 1978 BY 004

William R. Burden

James W. Alonso

Board of Commissioners
Washington Parish Fire
Protection District #5
Anglo, Louisiana

We have compiled the accompanying financial statements and the account group financial statements and supplemental schedule of the Washington Parish Fire Protection District #5, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1988, 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, account group financial statements and supplemental schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Burden and Alonso
Burden and Alonso,
Certified Public Accountants

February 12, 1989

WASHINGTON PARISH FIRE PROTECTION DISTRICT #5
BRIAR, LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS
AND CERTIFICATION OF REVENUES \$50,000 OR LESS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1988
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

The annual sworn financial statements are required by Louisiana Revised Statute 24:524 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 24:523(I)(3)(c)(ii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, J.M. Pittman, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Washington Parish Fire Protection District #5 as of December 31, 1988, 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, J.M. Pittman, who, duly sworn, deposes and says that the Washington Parish Fire Protection District #5 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1988, and accordingly, is not required to have an audit for the previously mentioned fiscal year end.


Signature

Sworn to and subscribed before me, this 10th day of March, 1988


NOTARY PUBLIC

Officer J.M. Pittman
Address P.O. Box 182
Briar, LA 70026
Telephone 877-261-5181

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1998

Office of the Legislative Auditor
Attention: Mr. Dorothy Miller
1609 North Third
P.O. Box 94897
Baton Rouge, Louisiana 70884-9397

Dear Sir:

In accordance with Louisiana Revised Statute 24:814, enclosed are the annual financial statements for the Washington Parish Fire Protection District #5 as of and for the fiscal year ended December 31, 1998. 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 #1
 WASHINGTON PARISH POLICE JURY
 Angie, Louisiana

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

C O N T E N T S

	Page No.
TRANSMITTAL LETTER	1
AFFIDAVIT	2
ACCOUNTANT'S COMPILATION REPORT	3
	<u>STATEMENT</u>
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 Balances - Budget (Cash Basis) and Actual	C 6
NOTES TO FINANCIAL STATEMENTS	7 - 14
 SUPPLEMENTAL INFORMATION	
Schedule of Compensation Paid Board Members	15

OFFICIAL
FILE COPY

DO NOT SEND OUT

These materials
originate from the
Bureau and should
not be disseminated
outside the FBI

RECEIVED
LEGISLATIVE COUNCIL
97 APR 20 AM 9:07

R E P O R T

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

Complement Unit Financial Statements
As of 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 financial statement is to be made available to the public by posting a copy in the office of the parish clerk of court. This report is available to the public by articles of the Board of Supervisors of the Legislative Council, where appropriate, or the office of the parish clerk of court.

Release Date... MAR. 26, 1997

WASHINGTON PARISH FIRE PROTECTION DISTRICT #3
WASHINGTON PARISH POLICE JURY
Angie, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year ended December 31, 1966

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1938 Session of the Louisiana Legislature. Board members were not paid compensation in any form, except that Mrs. Evelyn Kennedy, secretary, was paid \$125. per month, total for the year of \$1,288., for bookkeeping services for the district. Louisiana revised statute 40:1498 provide that a member elected as Secretary or Treasurer of the board may be compensated additionally for such services.

See accountant's report.

Darden and Abinger

CHIEF PUBLIC ACCOUNTANTS

805 11TH AVENUE
HOUSTON, TEXAS 77002-2044
(713) 553-7011
FAX (713) 553-6700

William A. Darden

Deanna W. Abinger

Board of Commissioners
Washington Parish Fire Protection District #9
Ariola, LA

Dear Mr. Pittman and members of the Board:

Thank you for allowing our firm to prepare your annual report for the year ended December 31, 1996. It is our pleasure to be of service. In preparing your report, there were certain matters coming to our attention that we are required to report to you.

1. As you may know, the bond commission denied your request to borrow money for the construction of a new firehouse because in their opinion the tax proposition does not provide for expenditures for the construction of buildings. The borrowing of the money by individual members of the board does not legally bind the district for the repayment of this money. Public funds (tax money and state revenue sharing passing through the police jury) should not be used to repay this loan because it was made without Board Commission approval. Assuming the Bond Commission does not make a reversal of their decision, the district should take immediate action to correct this situation.
2. The purchase of land for the new firehouse from property tax revenues appears to be in violation with the tax proposition also.

The proposition that was passed by the voters November 3, 1992 reads as follows:

Shall Washington Parish Fire Protection District #9, State of Louisiana, levy and collect an annual special tax of ten mills on the dollar for a period of ten years commencing in the year 1993 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 purposes, including charges for fire hydrant rentals and service. Said special tax shall be subject to homestead exemption.

The expenditures paid from property tax collections must fall within the guidelines of the "purpose" of the tax for the District to be in compliance with applicable laws and regulations.

Darden and Alving

CERTIFIED PUBLIC ACCOUNTANTS

505 FIVE POINTS
MANHATTAN LEHMANWAY 7000
TORONTO, ONT.
CANADA M5S 1H5

William B. Darden

Donna W. Alving

page 2

It has been a pleasure to be of service to the District this year as in the past and we look forward to future business endeavors. If we can be of assistance to the District in resolving this compliance problem, please do not hesitate to contact our office.

Kinestly,

Donna W. Alving

Donna W. Alving
Certified Public Accountant

March 5, 1997

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT #5
WASHINGTON PARISH POLICE JURY
Arcis, Louisiana

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

INTRODUCTION

As provided by Louisiana Revised Statute 40:1856.13E, the Fire Protection District Number Five 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 borders the Mississippi state line to the north, Pearl River to the east, 3th Ward line road to the south and Paspatappa Creek to the west in ward V of Washington Parish, approximately 26 square miles. It serves approximately 2,100 people and several small businesses living and operating in this district. It operates two fire houses, one in Arcis, Louisiana, and a second in Stalins, 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 #5 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 #8
WASHINGTON PARISH POLICE JURY
Bogalou, Louisiana

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

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.

WASHINGTON PARISH FIRE PROTECTION DISTRICT #4
WASHINGTON PARISH POLICE JURY
Angie, 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 #1
WASHINGTON PARISH POLICE JURY
Angie, Louisiana

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

B. 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. Fund raising net revenues and state revenue sharing is recorded when received. Property 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. When an amount collectible can be reasonably determined, property tax revenues are recorded when levied, but only to the extent of those taxes collected in time to pay liabilities outstanding at the end of the current year. 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.

B. BUDGETS

The proposed budget for 1996 was made available for public inspection at the January 2, 1996 regular meeting. After discussion and explanation the budget was approved by the board.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues 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.

The budget was prepared on GAAP basis of accounting for the general fund and was not amended during the year.

WASHINGTON PARISH FIRE PROTECTION DISTRICT is
WASHINGTON PARISH POLICE JURY
Angie, Louisiana

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

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. PREPAID ITEMS

The district uses the allocation method of recording prepaid expenses.

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. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost. Approximately 18% of total assets are valued at estimated historical cost. Donated assets were transferred from the Angie Volunteer Fire Department (organized prior to 1988 state legislative establishment of the district) and are valued at their original cost which approximates market value at the date donated.

I. COMPENSATED ABSENCE

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

J. 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.

WASHINGTON PARISH FIRE PROTECTION DISTRICT &
WASHINGTON PARISH POLICE JURY
Briar, Louisiana

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

2. CASH AND CASH EQUIVALENTS

At December 31, 1996, the district has cash and cash equivalents totaling \$45,572, as follows:

Interest bearing demand deposits	\$45,572.
----------------------------------	-----------

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. At December 31, 1996, the district had \$47,286. in deposits (collected bank balances). These deposits were secured from risk by \$100,000.00 of the federal deposit insurance.

3. LEVIED TAXES

On November 1, 1992 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 1993 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 service.

1996 assessed property value	\$8,307,360.
Less Homestead exemption	<u>3,721,360.</u>
	<u>\$4,586,000.</u>
10 Mill assessment	<u>\$ 44,860.00</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT #5
 WASHINGTON PARISH POLICE JURY
 Bogalusa, Louisiana

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

The following are the 10 principal taxpayers for the parish:

Company	Type of Business	Assessed Value/1995	% of the Assessed Taxation
1. Acme Supply Inc. Corp.	Paper Mill	\$81,735,420	85%
2. Energy Services, Inc.	Power Co.	5,686,075	5%
3. Florida Gas Transmission Co.	Gas Company	3,498,950	3%
4. Intl. South Transportation Inc.	Freightline Tr.	3,271,270	3%
5. Comstock Forest Ind. Div.	Timber	3,264,440	3%
6. Southern Natural Gas	Gas Company	2,710,242	2%
7. AME Electric	Power Company	2,561,470	2%
8. Industrial Chemical Bank	Bank	1,260,340	1%
9. S&W	Power Company	1,253,240	1%
10. Energy Ref. States, Inc.	Power Company	942,440	1%
		<u>97,080,000</u>	<u>100%</u>

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Land	\$ 0.	\$ 11,508.	\$ 0.	\$11,508.
Fire trucks	45,584.	0.	0.	45,584.
Fire beams	3,790.	518.	0.	4,308.
Equipment	<u>32,155.</u>	<u>11,058.</u>	<u>0.</u>	<u>\$28,314.</u>
Total	<u>\$81,529.</u>	<u>\$22,574.</u>	<u>\$ 0.</u>	<u>\$81,502.</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT #5
WASHINGTON PARISH POLICE JURY
Angie, Louisiana

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

5. LITIGATION AND CLAIMS

As of December 31, 1998, there were no litigations or claims against the Washington Parish Fire Protection District #5.

6. RELATED PARTY TRANSACTIONS

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

7. DISCONTINUED EVENTS

The district advertised for bids and awarded the contract for construction of a new firehouse to be financed with loan proceeds from Hancock Bank. This process was completed while awaiting approval from the State Bond Commission. The bond commission turned down their request to borrow this money based on their opinion that the proposition for the districts ad valorem tax, from which the loan is to be repaid, does not provide for the proceeds to be used for construction of buildings. By the time the district received this decision from the bond commission, the "pre-fab" building was substantially complete. The bank wanted to make the loan to the board of commissioners with their signature with the condition that the loan be paid with non-tax revenues by the district. Bond commission approval was not obtained for this loan. The districts' attorney has filed an appeal with the attorney general for an opinion regarding the bond commission's decision, however, at the date of the issuance of this report this matter has not been verified.

SUPPLEMENTAL INFORMATION