

10. 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.

I inspected copies of all bank deposit slips and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Donations

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.

The District has no employees. Therefore, no payments were made which would constitute bonuses, advances, or gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my 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. 1 and the Legislative Council, State of Louisiana, and should not be used by those who have not agreed to the procedures and take responsibility for the sufficiency of the procedures for these purposes. However, this report is a matter of public record and its distribution is not limited.

James P. Reed

June 28, 1999

91387



WASHINGTON PARISH POLICE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH POLICE JURY
Franklin, Louisiana

General Purpose Financial Statements
and Accountant's Report
As of and for the Year
Ended December 31, 1956

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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 STL 03 1957

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JERRY L. HUCK
Certified Public Accountant

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(CPA)

See Also: Board of Accountants, No. 100007

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ACCOUNTANT'S REPORT

Board of Commissioners
Washington Parish Fire Protection
District No. 3
Washington Parish Police Jury
Frankston, Louisiana

I have compiled the accompanying general purpose financial statements of the Washington Parish Fire Protection District No. 3, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1996, as listed in the foregoing table of contents in accordance with standards 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. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion to any other form of assurance on them.

Jerry L. Huck

April 28, 1997

WASHINGTON PARISH FIRE PROTECTION
 CONTRACT NO. 1
 WASHINGTON PARISH POLICE JURY
 Franklinton, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEET
 December 31, 1988

	Developmental Funds	
	General	Debt Service
ASSETS AND OTHER DEBITS		
Assets:		
Cash	\$18,120	\$58,098
All valorem tax receivable land, buildings, and equipment	30,825	38,637
	-	-
Other Debits:		
Amount available in Debt Service Fund	-	-
Amount to be provided for retirement of general long-term debt	-	-
	-----	-----
TOTAL ASSETS AND OTHER DEBITS	\$48,945	\$96,735
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	\$ 3,549	\$ 1,206
Bonds payable	-	-
Total Liabilities	----- 3,549	----- 1,206
Equity and Other Credits:		
Investment in general fund assets fund balances:	-	-
Reserved for debt service	-	86,325
Unreserved - unassigned	45,166	-
Total Equity and Other Credits	----- 45,166	----- 86,325
	-----	-----
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$48,945	\$96,735

See accompanying notes and accountant's report.

<u>Approved Groups</u>		<u>Total Memorandum Dollars</u>
<u>General Fund</u>	<u>General Long-Term Debt</u>	
-	-	\$ 68,834
\$290,589	-	67,638
-	-	200,587
-	\$ 85,525	85,525
-	88,475	88,475
\$290,589	\$150,800	\$527,833
-	-	\$ 4,755
-	\$158,000	158,000
-	158,000	158,155
6250,587	-	210,587
-	-	85,525
-	-	88,155
6250,587	-	422,272
\$290,589	\$150,800	\$527,833

WASHINGTON FIRELINE FIRE PROTECTION
 DISTRICT NO. 1
 WASHINGTON FIRELINE POLICE JURY
 FRANKLIN, Washington
 GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE - FISCAL
 YEAR ENDED DECEMBER 31, 1968

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
RECEIPTS			
Ad valorem taxes	\$28,000	\$28,007	\$7,127
Interest earnings	100	109	408
Fire insurance rebate	2,400	2,500	(92)
Rent and other	-	1,619	1,618
TOTAL RECEIPTS	<u>\$30,500</u>	<u>\$32,235</u>	<u>1,653</u>
DISBURSEMENTS			
Public Safety - fire protection			
Capital outlay:			
Equipment purchases	5,000	6,382	(1,382)
Building improvements	700	658	41
Construction:			
Buildings	3,800	2,805	995
Trucks	9,000	8,871	129
Miscellaneous	1,500	1,378	122
Operations - fuel and oil	1,800	1,823	(23)
Professional fees	5,300	5,375	(75)
Repairs and maintenance:			
Equipment	3,000	3,100	(100)
Buildings	100	254	(154)
Statutory charge	-	827	1,827
Telephone	800	820	(20)
Utilities:			
Electric	850	850	-
Water	500	430	70
TOTAL DISBURSEMENTS	<u>\$31,200</u>	<u>\$32,382</u>	<u>(1,182)</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(\$ 700)</u>	<u>548</u>	<u>\$1,248</u>
CASH BALANCE AT BEGINNING OF YEAR		<u>18,318</u>	
CASH BALANCE AT END OF YEAR		<u>\$18,866</u>	

See accompanying notes and accountant's report.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH POLICE JURY
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. 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. On the other hand, an account group is a financial reporting device developed 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.
- b. Debt Service Fund - accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.

4. BASIS OF ACCOUNTING

The measurement 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:

WASHINGTON FIRE PROTECTION
 DISTRICT NO. 1
 WASHINGTON FIRE PROTECT JURY
 Franklinon, Louisiana
 GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 Year Ended December 31, 1956

	General	Debt Service	Total Governmental Funds
REVENUES			
Ad valorem taxes	531,131	556,750	1,087,881
Interest earnings	708	750	1,458
Fire insurance rebates	2,508	-	2,508
Rent and other	650	-	650
TOTAL REVENUES	<u>534,997</u>	<u>557,500</u>	<u>1,092,497</u>
EXPENDITURES			
Public Safety - Fire protection			
Capital outlay	7,845	-	7,845
Debt service	-	22,713	22,713
Insurance	2,896	-	2,896
Miscellaneous	2,111	800	2,911
Operations - fuel and oil	1,538	-	1,538
Professional fees	5,270	-	5,270
Repairs and maintenance	5,312	-	5,312
Statutory charge	1,000	1,200	2,200
Telephone	578	-	578
Utilities	1,187	-	1,187
TOTAL EXPENDITURES	<u>38,647</u>	<u>23,913</u>	<u>62,560</u>
NET CHANGES IN FUND BALANCE	176	51,587	51,763
FUND BALANCE AT BEGINNING OF YEAR	<u>35,881</u>	<u>32,407</u>	<u>68,288</u>
FUND BALANCE AT END OF YEAR	<u>36,057</u>	<u>83,994</u>	<u>120,051</u>

See accompanying notes and accountant's report.

Accounting and Reporting

6. Randomly select 5 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and made to the correct payee;

I 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; and

All six of the payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approval by the president and/or by the secretary. In addition, the District's minute book showed that bills presented for payment were approved by the full Commission on a monthly basis.

Meetings

8. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by can-am 42-2 through 42-12 (the open meeting law).

Washington Parish Fire Protection District No. 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas. However, I found one meeting notice and agenda of the District published in a local newspaper in December, 1996. In addition, I found notices of three monthly meetings of the Hammer Creek VFD (which has the same board members as the District, meets at the same location as the District and meets just before the District) published in a local newspaper.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by RSA-BS 42:1163-1174 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The District had no employees during the period.

4. Determine whether any of those employees included in the listing obtained from management is agreed-upon procedure (A) were also included on the listing obtained from management. B) agreed-upon procedure (B) as immediate family members.

The District had no employees during the period.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with the original budget and one budget amendment.

6. Trace the budget adoption and amendment to the minute book.

I traced the adoption of the 1988 original budget and the 1988 budget amendment to the minutes of meetings held on December 11, 1988 and December 9, 1988, respectively. The original and amended budgets were unanimously approved.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

I compared the receipts and disbursements of the final budget to actual receipts and disbursements. Actual receipts exceeded budgeted receipts by approximately 1%. Actual disbursements exceeded budgeted amounts by approximately 3.5%.

(KVA)

For Off. Hours (8:00-5:00) "Arkansas"

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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING PROCEDURES UPON PROCUREMENT**

Board of Commissioners
Washington Parish Fire Protection
District No. 1
Washington Parish Police Jury
Franklin, Louisiana

I have performed the procedures included in the Louisiana Department Public Bid Law and presented below, which were agreed to by the management of Washington Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 1994 included in the accompanying Louisiana Accountants' 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 to satisfy the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purposes.

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 50A:98 (a)(2)(i)-(2)(j) (the public bid law).

No expenditures were made during the period for materials and supplies exceeding \$5,000. Also, no expenditures were made during the period for public works.

**WASHINGTON POLICE FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON POLICE JURY
Washington, Louisiana
NOTES TO THE FINANCIAL STATEMENTS**

NOTE B - CHANGES IN CURRENT LONG-TERM DEBT - CONTINUED

YEAR	Principal	Interest	Total
1987	\$ 10,000	\$13,708	\$ 23,708
1988	10,000	18,840	28,840
1989	10,000	18,165	28,165
2000	10,000	8,380	18,380
2007	10,000	8,585	18,585
Thereafter	100,000	28,202	128,202
Total	\$150,000	\$77,880	\$227,880

On May 3, 1987, the District issued \$100,000 General Obligation Bonding Bonds, Series 1987. These bond proceeds together with a portion of funds in the Debt Service Fund were used for the purpose of repaying all of the District's outstanding General Obligation Bonds, dated September 3, 1987, maturing March 1, 1988 through March 3, 2007.

NOTE C - LEASES

The District does not have any capital or operating leases, other than a lease for the site of one of its three fire stations. The lease for the land under the San Pedro Fire Station calls for no financial consideration and will expire, including options to renew, on October 12, 2007. There is a building on this property with a recorded cost of \$8,028.

NOTE D - RECONCILIATION OF REVENUES AND EXPENDITURES WITH RECEIPTS AND DISBURSEMENTS

The general fund excess of revenues over expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance (page 2) is reconciled to the general fund excess of receipts over disbursements on the Statement of Receipts, Disbursements and Changes in Cash Balance - Budget (Cash Budget) and Actual (page 4) as follows:

Excess of revenues over expenditures	\$ 176
Add:	
Prior year receivables	28,851
Current year payables	3,549
Less:	
Current year receivables	1 26,505
Prior year payables	1,128
Excess of receipts over disbursements	<u>\$ 176</u>

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH POLICE JURY
Franklinston, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE D - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Land	Buildings and Improvements	Equipment and Furniture	Total
Balance, December 31, 1996	19,284	862,450	8028,106	9509,840
Additions	—	539	5,682	6,221
Balance, December 31, 1997	19,284	862,989	8033,788	9516,061

NOTE E - CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions during the year ended December 31, 1997:

Long-term debt payable at December 31, 1996	\$164,000
Principal payment - 1997	(14,000)
Long-term debt payable at December 31, 1997	\$150,000

The General Obligation Bonds of the Washington Parish Fire Protection District No. 1 dated September 1, 1983 were authorized and issued in the amount of \$228,000. They were issued for the purpose of acquiring buildings, machinery, and equipment, including both real and personal property, to be used in providing fire protection to the property in the district. The bonds are payable from unlimited ad valorem taxation and bear interest at rates from 7.5 to 11 percent per annum. Those bonds maturing March 1, 1998 and thereafter, are callable for redemption by the district in full at any time on or after March 1, 1997, or in part in the inverse order of their maturities, and if less than a full maturity, then by lot within each maturity, on any interest payment date on or after March 1, 1997, at the principal amount thereof and accrued interest to the date fixed for redemption. The annual requirements to amortize the bonds outstanding at December 31, 1997 are as follows:

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH POLICE JURY
Franklinton, Louisiana
MOVED TO THE FINANCIAL STATEMENTS

NOTE B - TAXED TAXES - CONTINUED

The following are the principal taxpayers for the parish (amounts expressed in thousands) at December 31, 1986.

	Assessed Valuation	Percentage of Total Assessed Valuation
Dayford Container Corp.	\$40,725	14%
Energy Louisiana, Inc.	7,888	10
Florida Gas Transmission Co.	7,549	10
Hill South	5,251	7
Southern Natural Gas	3,718	5
Total	<u>\$68,931</u>	<u>56%</u>

NOTE C - CASH

At December 31, 1986, the District has cash Check balances totaling \$88,814 as follows:

Interest bearing demand deposits	\$88,477
Time deposit	3,337
Total	<u>\$91,814</u>

Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the purchase 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. At December 31, 1986, the District has \$88,691 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

WASHINGTON PUBLIC POWER DISTRICT
DISTRICT NO. 1
WASHINGTON PUBLIC POWER DISTRICT
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Y. GENERAL 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. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are recorded at historical cost or estimated cost if historical cost is not available. Donated fixed assets are recorded in the general fixed assets account group at the fair market value of the asset at the time of donation. Donated assets are not recorded as revenues or as capital asset expenditures. Approximately 69 percent of fixed assets are recorded at actual cost while the remaining 31 percent are valued at estimated cost.

Z. LONG-TERM DEBT

Long-term obligations expected to be financed from governmental funds are reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term obligations are recognized in the debt service fund when due.

9. 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.

NOTE B - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Operations and maintenance	8.40	8.40
Bonds and interest	10.00	10.00

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 2
WASHINGTON PARISH POLICE JURY
Franklin, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Governmental Accounting Standards Board Statement No. 34 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:

- a. Appointing a voting majority of an organization's governing body, and
 - 1. The ability of the police jury to impose its will on that organization and/or
 - 2. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- b. Organizations for which the police jury does not appoint a voting majority but are directly dependent on the police jury.
- c. 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 the governing board and has the ability to impose its will on them, 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 NO. 1
WASHINGTON PARISH POLICE JURY
Franklin, Louisiana
NOTE TO THE FINANCIAL STATEMENTS

INTRODUCTION

The Washington Parish Fire Protection District No. 1 was created by the Washington Parish Police Jury (the governing authority) as provided by Louisiana Revised Statute 40:1492. The District is responsible for fire protection in the southeast portion of Washington Parish. The administration of the District is governed by a board of commissioners consisting of five members who are appointed by the parish governing authority. The members serve staggered five-year terms, as fixed by the governing authority, without reappointment.

The District operates three fire stations within the District and provides fire protection services in an area covering approximately sixty square miles. In addition to fire protection, the District also provides fire prevention services to the public. All fire protection and prevention services are provided by volunteers.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Washington Parish Fire Protection District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. SIGNIFICANT 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 the 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.