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REPORT

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Ben's Ford, Louisiana

Component Unit Financial Statements
As of and for the Year
Ended December 31, 1997
with Supplemental Information Schedules

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: AGE 1 2 1998

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Bee's Ford, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 1997
With Supplemental Information Schedule

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1992

Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Washington Parish Fire Protection District # 7 as of and for the fiscal year ended December 31, 1992. 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 # 7
Bay's Ford, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS

AFFIDAVIT

Personally came and appeared before the undersigned authority, Sidney 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 # 7 as of December 31, 1980, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.


Signature

Sworn to and subscribed before me, this 3rd day of July, 1980.



NOTARY PUBLIC

Office of Sidney Warner, Sr.
residence 17189 North Major Adams Road
Bogalusa, LA
Telephone (804) 786-6014

Dudon and Alingo

CERTIFIED PUBLIC ACCOUNTANTS

401 F STREET
WASHINGTON, DISTRICT OF COLUMBIA
20004-4403
202 556 8700

William R. Dudon

Deana W. Alingo

Board of Commissioners
Washington Parish Fire
Protection District # 7
Bey's Ford, Louisiana

We have compiled the accompanying financial statements and supplemental information of the Washington Parish Fire Protection District # 7, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1997, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplemental information, and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 30, 1998, on the results of our agreed-upon procedures.

Dudon and Alingo

Dudon and Alingo
Certified Public Accountants

May 20, 1998

FINANCIAL STATEMENTS

STATEMENT 4

ADMINISTRATIVE EXPENSES PROJECTS DISTRICT #17
 PROJECTS UNDER CONSTRUCTION
 (Net) Total Location

Net Debt Charges and Accrued Costs

Balance Sheet
 December 31, 1987

	Investment Funds		General Funds		Accrued Costs		Total
	Current Fund	Capital Projects Fund	General Fund	Special Funds	Accrued Assets	Contingency-Lump-Sum Obligations	
\$ 77,423	\$ 2,812	\$ 13,824	\$ -	\$ -	\$ -	\$ -	\$ 93,059
Investments	189,500	444,800	-	-	-	-	634,300
Net Payroll Liabilities	873	88	-	-	-	-	961
Materials	(40,242)	-	14,138	-	1,764,614	-	1,738,510
Land, Buildings & Equipment	-	-	-	-	-	-	-
Accrued maintenance debt service (Note 5)	-	-	-	-	-	684,824	684,824
OTHER DEBIT	-	-	-	-	-	1,195	1,195
Amount to be provided by comprehensive statement to be provided by applicant	-	-	-	-	-	788,558	788,558
<u>NET DEBT CHARGES AND ACCRUED COSTS</u>	<u>1,287,456</u>	<u>1,339,688</u>	<u>14,138</u>	<u>1,195</u>	<u>1,764,614</u>	<u>684,824</u>	<u>3,136,815</u>

ASSETS AND OTHER CREDITS

Accounts payable	\$ 1,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087
Prepaid items/charges	784	-	-	-	-	-	784
Rebilled contributions payable	20	-	-	-	-	-	20
TVA To Other Funds	4,004	888	873	-	-	-	5,765
Comprehensive Insurance	-	-	-	-	-	1,008	1,008
Contributions in Receivables	-	-	-	-	-	594,888	594,888
Current liabilities of FUND	-	-	-	-	-	28,800	28,800
Current liabilities of OTHER	-	-	-	-	-	684,824	684,824
Net Liabilities	<u>1,087</u>	<u>888</u>	<u>873</u>	<u>-</u>	<u>-</u>	<u>684,824</u>	<u>1,663,672</u>

LIABILITIES, DEBITS, AND OTHER CREDITS

Accounts payable	\$ 1,087	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087
Prepaid items/charges	784	-	-	-	-	-	784
Rebilled contributions payable	20	-	-	-	-	-	20
TVA To Other Funds	4,004	888	873	-	-	-	5,765
Comprehensive Insurance	-	-	-	-	-	1,008	1,008
Contributions in Receivables	-	-	-	-	-	594,888	594,888
Current liabilities of FUND	-	-	-	-	-	28,800	28,800
Current liabilities of OTHER	-	-	-	-	-	684,824	684,824
Net Liabilities	<u>1,087</u>	<u>888</u>	<u>873</u>	<u>-</u>	<u>-</u>	<u>684,824</u>	<u>1,663,672</u>

EQUITY AND OTHER CREDITS
 Interest in general fund/charges from loans - commercial
 *Manufacturers coal costs

\$ 1,195	\$ 1,195	\$ 1,195	\$ -	\$ -	\$ -	\$ -	\$ 1,195
1,195	1,195	1,195	-	-	-	-	3,136,815
<u>1,195</u>	<u>1,195</u>	<u>1,195</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,136,815</u>

See the accompanying notes to the financial statements

STATEMENT B

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Bor's Ford, Louisiana**

GOVERNMENTAL FUNDS

**Statement of Revenues, Expenditures
and Changes in Fund Balance
For the Year Ended December 31, 1997**

	General	Debt Service	Capital Projects	Total
REVENUES:				
Ad valorem taxes	\$ 174,989	\$ 89,890	\$ -	\$ 264,879
State revenue sharing	18,181	-	-	18,181
Contributions	9,288	-	-	9,288
Interest earned	3,487	7,781	3,843	15,111
Other revenues	7,233	-	6,818	14,051
Total Revenues	205,234	77,211	9,853	292,298
EXPENDITURES:				
Salaries, taxes, retirement	25,987	-	-	25,987
Fuel, gas, and oil	4,874	-	-	4,874
Insurance	28,330	-	-	28,330
Repairs and maintenance	25,090	-	-	25,090
Supplies	8,750	-	-	8,750
Capital Outlay	137,880	-	189,808	247,688
Legal and accounting	3,870	-	3,884	7,754
Utilities	11,681	-	-	11,681
Office expense	4,580	-	-	4,580
Debt service:				
Principal retirement	-	20,800	-	20,800
Interest	-	42,881	-	42,881
Other	7,420	177	-	7,597
Total expenditures	255,284	68,758	193,792	417,834
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	49,730	8,553	(183,448)	(145,117)
OTHER SOURCES (USES):				
Fund transfers	41,882	3,851	(46,422)	-
Loan payments	-	-	280,808	280,808
FUND BALANCE, JANUARY 1, 1997	269,126	268,508	4,852	542,586
FUND BALANCE, DECEMBER 31, 1997	\$ 251,947	\$ 271,812	\$ 189,118	\$ 612,877

See accompanying notes to the financial statements

STATEMENTS

MANHATTAN MARSH-FIRE PROTECTION DISTRICT #7
 prepared for month ending 12/31/2018

City of New Rochelle

COMPARATIVE STATEMENTS

Statement of Revenues, Expenditures
 and Changes Fund Balances -
 Budget and Actual - General Fund
 For the Year Ending December 31, 2018

	General Fund		Dept Services Fund	
	Budget	Actual	Budget	Actual
REVENUES:				
all other taxes	\$ 187,103	\$ 113,099	\$ 50,000	\$ 50,000
State-reimbursed parking	12,500	9,147	-	-
Contributions	4,000	8,208	-	-
Interest earned	4,000	4,897	3,000	2,791
Other revenues	1,700	1,700	-	-
Total Revenues	209,303	237,051	53,000	52,791
EXPENDITURES:				
Salaries, wages, benefits	9,400	9,687	-	-
Fuel, gas, oil & lubricants	1,700	4,874	-	-
Repairs	20,000	20,000	-	-
Insurance	20,000	20,000	-	-
Equipment maintenance	20,000	20,000	-	-
Supplies	1,500	1,700	-	-
Office supply	14,000	14,000	-	-
Legal and accounting	3,000	1,875	-	-
Labor	8,000	11,881	-	-
Other expenses	4,000	4,000	-	-
Debt service	-	-	20,000	20,000
Project reserves	-	-	41,000	40,000
Other	6,500	1,620	-	-
Total Expenditures	107,100	107,667	61,000	60,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	102,203	129,384	(8,000)	(7,209)
OTHER SOURCES (USES):				
Fund transfers	-	8,000	-	8,000
Loan proceeds	-	-	-	-
Total Other Sources (Uses)	0	8,000	0	8,000
NET CHANGE IN FUND BALANCE	102,203	137,384	(8,000)	(1,209)
ENDING FUND BALANCE	1,207,126	1,344,510	1,207,126	1,205,917

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Ber's Ford, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 1997

INTRODUCTION

The 1991 Louisiana Legislature, pursuant to Louisiana Revised Statute 48:1485 (2) F, created the Washington Parish Fire Protection District Number Seven. 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 covers 125 square miles in the southeastern corner of Washington Parish, outside of the city limits of Bogalusa, Louisiana. It serves approximately 5,475 people and businesses located within the boundaries of the district. The district operates out of three fire stations which are located as follows: Central Station is located in the Ber's Ford community, and the other two stations are located in Rio community and Isabel community. The District also operates two substations located on Highway 10 outside of Bogalusa and Highway 430 at Lee Road. The District employs a full-time fire chief and a part-time clerk, but mainly operates with a volunteer staff of firefighters.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the Washington Parish Fire Protection District # 7 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 # 7
WASHINGTON PARISH POLICE JURY
Berk's Ford, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2007

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.

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.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Barris Ford, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997

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 disbursements 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** – the debt service fund of the District accounts for the matured portion of and the payment of principal and interest of liabilities of the General Long-term Debt Account Group.
- c. **Capital Projects Fund** - the capital projects fund of the District accounts for the distribution of restricted funds that arose from the issuance of general obligation bonds for the purpose of acquiring, constructing and improving buildings, machinery and equipment, including both real and personal property.

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 recorded when they are determined to be both available and measurable. Donations, fund raising net revenues, membership dues, 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.

Expenditures

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

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Barr's Ford, Louisiana

NOTE to the Financial Statements (Continued)
For the Year Ended December 31, 1997

Other Financing Sources (Uses)

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

G. BUDGETS

The District adopted its budget for the year ended December 31, 1997, at a regular meeting held December 9, 1996.

F. ENCUMBRANCES

The District does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. PREPAID ITEMS

The District uses the allocation method 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 when historical cost is not available.

J. COMPENSATED ABSENCES

The District has the following policy relating to vacation and sick leave for its employees:

1. **Vacation Leave** - The fire chief is given fifteen days per year which may accumulate up to sixty days. Any paid fire fighter is given five days per year and may accumulate up to sixty days.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Bee's Ford, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1987

2. **Sick Leave** - The fire chief and any paid fire fighter are given one day per month and may accumulate with no limitation, however, the employee is not paid accumulated sick leave upon termination.

The cost of current leave privileges, computed in accordance with GASB's Codification Section 688, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

K. LONG-TERM OBLIGATIONS

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 governmental funds when due.

L. 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.

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 3, 1983, the District offered two tax propositions to the voters of the district for funding fire protection. A 10 mill tax for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for the District for a period of 10 years beginning 1983 and ending with the year 2000 was passed by voters of the district. For the period covered by these financial statements, the millage was set at 12.27 mills.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Bon's Ford, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997

Also, a proposition to issue general obligation bonds in the amount of \$900,000, to run 20 years for the purpose of acquiring, constructing and improving fire protection facilities and equipment, including fire trucks, for the District, payable from ad valorem taxes to be levied and collected in the manner provided by Article VI, Section 33 of the Constitution of the State of Louisiana of 1874 was passed by the votes of the district. For the period covered by these financial statements, the millage was set at 7 mills.

On July 3, 1996, the District offered a tax proposition to the voters of the district for fire protection. A 5 mill tax for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for the district, including the cost of obtaining water for fire protection purposes and paying charges for fire hydrant rentals and service for a period of 10 years beginning with the year 1996 and ending with the year 2005 was passed by the votes of the district. For the period covered by these financial statements, the millage was set at 5 mills.

1997 Assessed value of taxable property	\$ 11,080,820
12.27 mill tax (less pension deduction)	<u>\$ 131,924</u>
5.00 mill tax (less pension deduction)	<u>\$ 55,400</u>
7.00 mill tax (less pension deduction)	<u>\$ 77,951</u>

3. CASH AND CASH EQUIVALENTS

At December 31, 1997, the District has cash and cash equivalents totaling \$133,768, as follows:

Demand deposits	\$ 2,433
Interest-bearing demand deposits	114,579
Time deposits	<u>16,756</u>
Total cash and cash equivalents	<u>\$ 133,768</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining 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. Those 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.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Bon's Fort, Louisiana**

**Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1997**

At December 31, 1997, the District had \$135,844 in deposits (collected bank balances). These deposits were secured from risk by \$100,000 of the federal deposit insurance and \$358,133 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provisions of GAAP, Statement 3, Louisiana Revised Statute 39:1223 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

4. INVESTMENTS

At December 31, 1997, the District has investments totaling \$244,000, as follows:

Certificates of Deposit	<u>\$ 244,000</u>
-------------------------	-------------------

5. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

Class of receivable	At year-end, 1997
General Fund	\$ 183,000
Debt Service Fund	<u>61,185</u>
Total Receivables	\$ <u>244,185</u>

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance		Balance	
	January 1, 1997	Additions	Deductions	December 31, 1997
Fire trucks	\$ 589,534	\$ -	\$ -	\$ 589,534
Land	17,800	-	-	17,800
Buildings	147,237	218,868	-	366,105
Fire equipment	122,801	3,243	-	126,044
Office equipment	14,335	10,347	-	24,682
Other equipment	-	18,238	-	18,238
TOTAL	\$ 891,667	\$ 249,696	\$ -	\$ 1,141,363

WASHINGTON PARISH FIRE PROTECTION DISTRICT #7
WASHINGTON PARISH POLICE JURY
Ber's Fort, Louisiana

Notes to the Financial Statements (Continued)
For the Year Ended December 31, 1987

7. PENSION PLAN

Plan description

Substantially all paid firefighters of the District are members of the Louisiana Firefighters Retirement System, a cost-sharing, multiple-employer defined pension plan administered by a separate board of trustees.

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1986, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit amount to their state of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, Post Office Box 94895, Baton Rouge, LA 70804, or by calling (504) 925-4080.

Funding Policy

Plan members are required by state statute to contribute 5.0 percent of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by state statute, as provided by actuarial valuation and are subject to change each year based on results of the valuation for the prior fiscal year. The District's contributions to the System for the year ended December 31, 1987, were \$1,800. Equal to the required contributions for each year.

8. COMPENSATED ABSENCES

At December 31, 1987, employees of the district have accumulated and vest \$1,095. of employee leave benefits, which was computed in accordance with OASDI Codebook Section 200. This amount is recorded within the general long-term obligations account group.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
 WASHINGTON PARISH POLICE JURY
 Ben's Ford, Louisiana

Notes to the Financial Statements (Continued)
 For the Year Ended December 31, 1987

B. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Balance January 1, 1987	Additions	Deductions	Balance December 31, 1987
Bonds Payable	\$ 730,000	\$ -	\$ 35,000	\$ 765,000
Certificates of Indebtedness	-	265,000	-	265,000
TOTAL	<u>\$ 730,000</u>	<u>\$ 265,000</u>	<u>\$ 35,000</u>	<u>\$ 1,030,000</u>

General obligation bonds are comprised of the following issues:

On April 3, 1983, the voters of Washington Parish Fire Protection District # 7 passed a proposition for the issuance of \$600,000 general obligation bonds for the purpose of acquiring, constructing, and improving fire protection facilities and equipment, including fire trucks for the District, title to which shall be in the public, said bonds to be payable from ad valorem taxes. The interest rate over the 20 years of the offering varies from 6.0% to 4.4% resulting in a net yield of 5.478276% (at par). The District is bound under the terms and provisions of the law and the resolution to impose and collect annually a special ad valorem tax on all the property subject to taxation within the territorial limits of the District, sufficient to pay the principal and interest and redemption premium, on the Bonds falling due each year. A principal and interest payment is due each March 1st and an interest only payment is due September 1st.

On June 5, 1987, the district issued certificates of indebtedness to Parish National Bank in the amount of \$250,000, for the purpose of constructing a central fire station and three other buildings. These bonds will be repaid using funds received from the five mill ad valorem tax that was passed by the voters in 1986.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
 WASHINGTON PARISH POLICE JURY
 Ben's Ford, Louisiana

Notes to the Financial Statements (Continued)
 For the Year Ended December 31, 1997

The annual requirements to amortize all bonds and/or certificates outstanding at December 31, 1997, including interest of \$415,573, are as follows:

<u>Year Ending</u>	<u>General Obligation Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>
1998	\$ 61,800	\$ 41,804	\$ 103,604
1999	65,896	39,302	105,197
2000	63,758	36,679	100,437
2001	67,295	36,668	103,963
2002	65,650	39,109	104,759
2003-2010	<u>736,145</u>	<u>154,528</u>	<u>890,673</u>
	<u>\$ 1,657,833</u>	<u>\$ 342,540</u>	<u>\$ 1,999,373</u>

10. LITIGATION AND CLAIMS

As of December 31, 1997, there were no litigations or claims against the District.

11. INTERGOVERNMENTAL TRANSACTIONS

Sidney Warner, Sr., President of the Washington Parish Fire Protection District #7 is also the appointed director of the Office of Emergency Preparedness for Washington Parish. The State Office of Emergency Preparedness, through a grant amounting to \$6,370.64, equipped the "Emergency Communications Room" in the District's Central Station for the Washington Parish OEP to operate. The state agency also reimburses District #7, annually for supplies and utilities used by the Washington Parish Office of Emergency Preparedness. For the year ended December 31, 1997, the reimbursement to Washington Parish Fire Protection District #7 from the state Office of Emergency Preparedness was \$7,264.30.

SUPPLEMENTAL INFORMATION

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 7
WASHINGTON PARISH POLICE JURY
Ben's Ford, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 1997

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 were not paid compensation in any form.

Burden and Shroyer

CERTIFIED PUBLIC ACCOUNTANTS

161 1/2 S. AIRPORT
TERREBONNE, LOUISIANA 70468
(504) 863-4411
FAX (504) 863-4402

William R. Burden

Deanna W. Shroyer

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

Board of Commissioners
Washington Parish Fire Protection District #7
Bogalusa, LA. 70437

Definition:

We have performed the procedures included in the *Louisiana Government Audit Cycle* and enumerated below, which were agreed to by the management of the Washington Parish Fire Protection District #7, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the district's compliance with certain laws and regulations during the year ended December 31, 1997, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other 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 LSA-RS 38:2211-2251 (the public bid law).

There were five expenditures made during the year for material and supplies exceeding \$5,000, and one expenditure for public works exceeding \$50,000. We examined documentation which indicated that the public works contract had been properly advertised and accepted in accordance with the provisions of the public bid law, however, documentation supporting materials and supplies indicated that the provisions of LSA-RS 38:2211-2251 were followed for only two of five expenditures. These were disbursements totaling \$6,137, for lighting supplies from the same vendor, however the district did not obtain quotes from any other

vendors. In another instance, overhead doors were purchased for \$9,992, however, only two quotes were requested. Materials and supplies were purchased from various vendors to complete the new firehouse totaling \$42,408, however, the district did not advertise for bids or request quotes.

Code of Ethics for Public Officials and Public Employees

3. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1104 (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 us with the required list of immediate family members of Board members and their outside business interests.

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

We obtained, from the year and payroll reports filed by the district with the Internal Revenue Service, a list of the District's compensated employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in procedure (2) as immediate family members.

None of the employees included on the list employees obtained in agreed upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget, there were no amendments.

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

We traced the adoption of the original budget to the minutes of a meeting held December 5, 1995. No amendments were made to the budget during the year.

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%.

We compared the revenues and expenditures of the original budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5% in more, except that expenditures of the General Fund were 23% in excess of amounts budgeted for the year and revenues for the Debt Service Fund were 37% less than amounts budgeted for the year.

Accounting and Reporting

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

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

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

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

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

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

Inspection of documentation supporting the six selected disbursements includes approval to purchase from the Board of Commissioners, except for one disbursement payable to Donna Phillips for outside services for \$182.00.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1-12 (the open meetings law).

Washington Parish Fire Protection District No. 7 publishes, as a public notice, information regarding the time, place, date and special agenda items in the district's local daily newspaper, on the Wednesday preceding the Monday meeting. The meeting notice, with full agenda, is given to board members and to anyone attending the meeting.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or tax indebtedness.

We inspected copies of all bank deposits for the period under examination and noted one deposit for \$250,000. on May 28, 1987, for a certificate of indebtedness on a line of credit at Parish National Bank. Approval was obtained from the State Bond Commission on April 17, 1987. There were no other deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We scanned cash disbursement records and minutes for evidence of any payments which may constitute bonuses, advances, or gifts to compensated or volunteer firemen, none were noted.

Prior Comments and Recommendations

12. Our procedures will include a review of any prior year suggestions, recommendations, and/or comments and will include the extent to which such matters have been resolved.
- Budget presentation was incomplete, revenues were not presented, received. The district did not adopt the 1986 budget timely, received. Expenditures exceeded budget amounts by 32% and the budget was not amended, not received.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Washington Parish Fire Protection District No. 7, the Legislative Auditor, State of Louisiana and the Washington Parish Police Jury and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


Burden and Alford
Certified Public Accountants

June 30, 1988

WASHINGTON PARISH FIRE PROTECTION DISTRICT #7
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 1987

SECTION I - INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

- 1987-1 Finding:** Three expenditures for materials and supplies were not procured in accordance with LSA-RS 38:2251-2251 (the public bid law).
- Recommendation:** The public bid law requires a public body to obtain not less than three quotations by telephone or facsimile when purchasing material and supplies of \$7,500 or more, but less than \$15,000. The law also requires that a written confirmation of the accepted offer be obtained and made part of the purchase file. Washington Parish Fire District #7 should follow this law when purchasing material and supplies.
- Management's response:** Management will compile a list of materials and supplies needed and will request quotations from at least three vendors. This process will be documented in the purchase file for each category of supplies. The quote chosen or the reason for not accepting the lowest amount will also be documented in this file.
- 1987-2 Finding:** The District's General Fund expenditures were 23% in excess of amounts budgeted and their Debt Service Fund revenues were 31% less than amounts budgeted for the year, however, they did not amend their budget for 1987.
- Recommendation:** The District should review, periodically, a comparison of budget amounts to actual revenues and expenditures as a budgetary control and to determine if the original budget should be amended.
- Management's response:** Currently, the board is given a monthly comparison of actual to budget amounts. This procedure will continue throughout the year and if variances become unfavorable in excess of 5%, the budget will be amended.
- 1987-3 Finding:** One of the cash disbursement items we tested did not have proper documentation nor did we find any evidence of approval for the expenditure.
- Recommendation:** All expenditures of public money are required to have proper approval by the governing body and adequate documentation to verify the nature and validity of the expenditure. We recommend that this regulation be followed for all expenditures.
- Management's response:** Board members will insure that all expenditures presented for payment have valid documentation before the disbursement is approved and the check signed.



Sidney Warrig, President
Washington Parish Fire Protection District #7
June 30, 1988

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

February 8, 1990 Date

Washington Parish District No. 7 Fire Department

Timo Bill Jacobs Esq.

Bossier Parish, Louisiana 70122

Crestview

(Auditor)

In connection with your completion of our financial statements as of December 31, 1989 and for the period then ended, and as required by Louisiana Revised Statute 24:813 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls your compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of March.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 33:3212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No **Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:105-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1986, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No **Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 26:1201-14) or the budget requirements of LSA-RS 58:43.

Yes No **Accounting and Reporting**

FOIA(b)(7)(C)

Accounting and Reporting

All nonrecurring governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:21, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 50-483, and/or 50-92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:512.

Yes No **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No **Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 9 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1410.85.

Yes No **Advances and Benefits**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:158, and AG opinion 79-729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Langston P. Robinson Secretary *Feb 9, 1998* Date
James A. Bedwell Treasurer *Feb 9, 1998* Date
Lidley Warner President *Feb 9, 1998* Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.