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REPORT

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 9 WASHINGTON PARISH POLICE JURY Mt. Hermon, 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, orally 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: 5/2/98

WASHINGTON PARISH FIRE PROTECTION DISTRICT #0
WASHINGTON PARISH POLICE JURY
M. Homer, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 2007
With Supplemental Information Schedule

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 1997

Office of the Legislative Auditor
P. O. Box 94587
Baton Rouge, LA, 70804-5887

Dear Sir:

In accordance with Louisiana Revised Statute 24:5-14, enclosed are the annual financial statements for the Washington Parish Fire Protection District #3 as of and for the fiscal year ended December 31, 1997. 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,



Amy L. Fortney
Office

Durden and Allorge

CERTIFIED PUBLIC ACCOUNTANTS

800 WEST BROAD
FRANKLIN, LOUISIANA 70438
(504) 935-0121
FAX (504) 935-0122

William R. Durden

Barbara W. Allorge

Board of Commissioners
Washington Parish Fire
Protection District # 3
Mt. Hammond, Louisiana

We have compiled the accompanying financial statements and supplemental information of the Washington Parish Fire Protection District # 3, 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 22, 1998, on the results of our agreed-upon procedures.

Durden and Allorge

Durden and Allorge
Certified Public Accountants

Franklin, Louisiana
March 13, 1998

FINANCIAL STATEMENTS

STATEMENT A

Midwest Communications Inc. (a public utility) has prepared the following financial statement for the year ending December 31, 1997.

ASSETS AND OTHER DEBITS

	Operating Assets		Business Assets		General Assets		Total
	Operating Assets	Business Assets	Operating Assets	Business Assets	Operating Assets	Business Assets	
Cash and cash equivalents	1,000	1,000	1,000	1,000	1,000	1,000	4,000
Due from other levels	1,000	-	-	-	-	-	1,000
Receivables	20,000	20,000	-	-	-	-	20,000
Prepaid expenses	1,700	-	-	-	-	-	1,700
Other assets	-	1,200	-	-	-	-	1,200
Land (depreciated & amortized)	-	-	200,000	-	-	-	200,000
OPERATING ASSETS	23,700	22,200	201,000	1,000	1,000	1,000	227,900
Accumulated depreciation	-	-	-	-	-	-	-
Goodwill	-	-	-	-	-	-	-
Amount to be provided for retirement obligations	-	-	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	23,700	22,200	201,000	1,000	1,000	1,000	227,900
LIABILITIES, EQUITY, AND OTHER CREDITS							
LIABILITIES							
Trade payables	1,000	1,000	1,000	1,000	1,000	1,000	4,000
Current and long-term debt	-	500	-	-	-	-	500
TOTAL LIABILITIES	1,000	1,500	1,000	1,000	1,000	1,000	4,500
EQUITY AND OTHER CREDITS							
Investment in government securities	1,000	1,000	1,000	1,000	1,000	1,000	4,000
Retained earnings - consolidated	20,000	20,000	200,000	1,000	200,000	1,000	221,000
Total Equity and Other Credits	21,000	21,000	201,000	1,000	201,000	1,000	226,000
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	22,000	22,500	202,000	2,000	202,000	2,000	232,500

Note the accounting error in the financial statements.

STATEMENT B

**WASHINGTON PARISH FIRE PROTECTION DISTRICT # 9
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana**

GOVERNMENTAL FUNDS

**Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 1987**

	General	Debt Service	Capital Projects	Total
REVENUES:				
Ad valorem taxes	\$ 27,288	\$ 20,872	\$ -	\$ 48,160
State economic sharing	3,517	-	-	3,517
Interest earned	584	534	600	1,717
Total Revenues	<u>31,389</u>	<u>21,406</u>	<u>600</u>	<u>53,395</u>
EXPENDITURES:				
Insurance	6,083	-	-	6,083
Repairs and maintenance	4,587	-	-	4,587
Telephone	527	-	-	527
Utilities	685	-	-	685
Capital Outlay	-	-	27,459	27,459
Legal and accounting	2,034	-	-	2,034
Supplies	1,877	-	784	2,661
Fuel, gas, and oil	1,125	-	-	1,125
Debt service:				
Principal interest	-	-	-	-
Interest	-	18,842	-	18,842
Other	280	525	-	805
Total expenditures	<u>17,508</u>	<u>19,367</u>	<u>28,243</u>	<u>65,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,881	2,039	32,247	(3,003)
FUND BALANCE, JANUARY 1, 1987	<u>24,288</u>	<u>24,716</u>	<u>54,283</u>	<u>103,287</u>
FUND BALANCE, DECEMBER 31, 1987	<u>\$ 38,169</u>	<u>\$ 26,755</u>	<u>\$ 28,530</u>	<u>\$ 93,454</u>

See accompanying notes to the financial statements.

STATEMENT C

**WASHINGTON PARISH FIRE PROTECTION DISTRICT #18
WASHINGTON PARISH POLICE JURY
88 - Hermit, Louisiana**

GOVERNMENTAL FUNDS

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

	Budget	Actual	Variance
REVENUES:			
Ad valorem taxes	\$ 25,080	\$ 27,208	\$ 2,128
State revenue sharing	3,280	3,317	17
Interest earned	30	384	354
Other revenue	30	-	(30)
Total Revenues	<u>28,380</u>	<u>30,989</u>	<u>2,619</u>
EXPENDITURES:			
Insurance	8,100	8,083	17
Repairs and maintenance	3,200	4,587	1,387
Utilities	1,800	988	812
Capital Outlay	8,800	-	8,800
Legal and accounting	2,200	2,028	172
Supplies	3,800	1,577	2,223
Other	3,200	1,940	1,260
Total expenditures	<u>28,300</u>	<u>17,583</u>	<u>10,717</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	13,406	13,406
FUND BALANCE, JANUARY 1, 1997	<u>24,000</u>	<u>24,000</u>	<u>-</u>
FUND BALANCE, DECEMBER 31, 1997	<u>\$ 24,000</u>	<u>\$ 37,406</u>	<u>\$ 13,406</u>

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 9
WASHINGTON PARISH POLICE JURY
M. Normon, Louisiana

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

INTRODUCTION

The 1991 Louisiana Legislature, pursuant to Louisiana Revised statute 40:1491, created the Washington Parish Fire Protection Districts. Washington Parish Fire Protection District Number Nine was created by an ordinance adopted on July 24, 1995, by the Washington Parish Police Jury. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The district shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the 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 53.7 square miles in the northwestern corner of Washington Parish. It serves approximately 1,500 people and businesses located within the boundaries of the district. The district operates out of three fire stations which are located as follows: Station No. 1 on Louisiana Highway 1065 east of intersection with Louisiana Highway 28, Station No. 2 on Martin Road southeast of intersection with Louisiana Highway 450 and Station No. 3 on Ecco Afford Road. The district has no employees and 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 # 9 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 #9
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

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

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 #9
WASHINGTON PARISH POLICE JURY
Mt. Hermeo, 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 fund 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 arise 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 recognized in the accounting period they become available and measurable. Donations, fund raising net revenues and state revenue sharing is recorded when received. Ad valorem taxes become a lien against the assessed property on assessment date or levy date, but the actual amount paid to the governmental unit may not be collected until a later period. Generally, the ad valorem tax must be collected within sixty days after the end of the period in which the ad valorem tax revenue was recognized.

Expenditures

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

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 9
WASHINGTON PARISH POLICE JURY
Mt. Hanson, Louisiana

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

E. BUDGETS

The District does not have a formal policy on adopting a budget. The budget for year ending December 31, 1997, was adopted at the District's July 1997 regular meeting. All appropriations lapse at year-end.

F. ENCUMBRANCES

The District does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. PREPAID ITEMS

The District uses the allocation method of recording prepaid expenses.

I. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost.

J. COMPENSATED ABSENCES

The District does not have any paid employees, therefore, it does not have a formal leave policy.

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 appropriable for expenditure or legally segregated for a specific future use.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 9
WASHINGTON PARISH POLICE JURY
Mt. Hermon, Louisiana

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

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 November 10, 1995, 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, and paying the cost of obtaining water for fire protection purposes for a period of 10 years beginning 1995 and ending with the year 2005 was passed by voters of the district. For the period covered by these financial statements, the millage was set at 10 mills.

Also, a proposition to issue general obligation bonds in the amount of \$225,000 to run 20 years for the purpose of acquiring, constructing and improving buildings, machinery and equipment, including both real and personal property, 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 voters of the district. For the period covered by these financial statements, the millage was set at 15.75 mills.

1997 Assessed value of taxable property	\$ 1,762,000
10.00 mill tax (less pension deduction)	\$ <u>17,280</u>
15.75 mill tax (less pension deduction)	\$ <u>27,600</u>

3. CASH AND CASH EQUIVALENTS

At December 31, 1997, the District has cash and cash equivalents totaling \$41,572, as follows:

Interest bearing demand deposits	\$ 16,572
Interest bearing time deposits	25,000
Total cash and cash equivalents	\$ <u>41,572</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT #0
 WASHINGTON PARISH POLICE JURY
 Mt. Hermon, Louisiana

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

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, 1997, the District had \$41,572 in deposits (collected bank balances). These deposits were secured from risk by \$100,000 of the federal deposit insurance.

4. RECEIVABLES

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

Gross of Discounts	Add reserve Taxes
General Fund	\$ 28,537
Data Service Fund	<u>28,320</u>
Total Receivables	\$ <u>56,857</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	January 1, 1997	Additions	Deductions	December 31, 1997
Fire trucks	\$ 120,562	\$ 8,574	\$ -	\$ 129,136
Land	1,089	-	-	1,089
Buildings	39,229	8,829	-	48,148
Equipment	<u>31,563</u>	<u>8,899</u>	<u>-</u>	<u>40,462</u>
TOTAL	<u>\$ 202,543</u>	<u>\$ 27,450</u>	<u>\$ -</u>	<u>\$ 229,993</u>

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
Mt. Hermos, Louisiana

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

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Bonds Payable	\$ 225,000	\$ -	\$ -	\$ 225,000
TOTAL	\$ 225,000	\$ -	\$ -	\$ 225,000

General obligation bonds are comprised of the following issue:

On November 18, 1995, the voters of Washington Parish Fire Protection District #9 passed a proposition for the issuance of \$225,000. General obligation bonds for the purpose of acquiring, constructing, and improving buildings, machinery, and equipment, including both real and personal property, to be used in giving fire protection to the property of 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 10.0% to 4.7% resulting in a net yield of 5.0591485% (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 of 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 1.

The annual sinking fund requirements to amortize all bonds and/or certificates outstanding at December 31, 1997, including interest of \$144,212, are as follows:

Year Ending	General Obligation Bonds
1998	\$ 10,000
1999	17,000
2000	17,000
2001	21,250
2002	20,925
2003-2013	274,800
	\$ 389,212

WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
WASHINGTON PARISH POLICE JURY
58, Hermon, Louisiana

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

7. LITIGATION AND CLAIMS

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

8. RELATED PARTY TRANSACTIONS

The District succeeded the Mount Hermon Volunteer Fire Department as the fire protection entity of the area during 1995. The Volunteer Fire Department continued to own and maintain tracks, equipment, and buildings through December 31, 1997, that was used by the District in its fire protection efforts. The board of directors of the Volunteer Fire Department operates independent of the District's board.

9. SUBSEQUENT EVENTS

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

SUPPLEMENTAL INFORMATION

WASHINGTON PARISH FIRE PROTECTION DISTRICT #8
WASHINGTON PARISH POLICE JURY
Mt. Pleasant, 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.

Darden and Alving

CERTIFIED PUBLIC ACCOUNTANTS

800 11 711 6262
15000 BAYVIEW, LOS ANGELES, TEXAS
(281) 433-4411
FAX (281) 433-4410

William R. Darden

Deanna W. Alving

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Washington Parish Fire Protection District #9
c/o: Herndon, LA

Gentlemen:

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Washington Parish Fire Protection District #9, 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 Affidation Certificate. 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 representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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 LA-RS 38:2011-2021 (the public bid law).

There were no expenditures made during the year that required application of the Public Bid Law.

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 LA-RS 42:1101-1124 (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. We scanned cash disbursements journals for any related party transactions, however, there were none that came to our attention. The fire district does not employ any compensated firefighters or other personnel at this time, thus there were no payroll records to review.

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

This procedure was not performed due to the lack of 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.

This procedure was not performed due to the lack of compensated employees.

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 July 1, 1997. The budget was adopted, but not in a timely manner.

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. There were no significant unfavorable variances between actual and budgeted revenues and expenditures.

Accounting and Recording

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 indicates approval to purchase from the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 43:1-12 (the open meetings law).

Washington Parish Fire Protection District No. 9 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's meeting place. Management has asserted that such documents were properly posted. When we visited the fire house on July 1, 1997 these documents were properly displayed.

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 like indebtedness.

We inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds or like indebtedness.

Advances and Benefits

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 volunteer firefighters, none were noted. The district does not employ any compensated fire fighters.

Prior Comments and Recommendations

12. Our procedures will include a review of any prior year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.
- a. Public bid law - The District did not document its reason for accepting a higher bid. Resolved, no additional findings.
 - b. Budget - District did not prepare a budget for 1996. Partially resolved. The District prepared and adopted a budget for the year 1997, however, it was not adopted until the July 1, 1997 meeting. The District adopted its 1996 budget at the December 1997 board meeting.
 - c. Accounting and reporting - Inspection of documentation supporting cash disbursements indicates prior approval is not obtained for purchases. Resolved, the District adopted a policy of requiring prior approval for all purchases in excess of \$250.
 - d. Meetings - The District did not post public notice of meetings. Resolved.

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. 6, 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.



Darden and Francis
Certified Public Accountants

June 23, 1998


WASHINGTON PARISH FIRE PROTECTION DISTRICT #9
MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 1987

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

5957-1 **Ending:** The District did not adopt its budget in compliance with the Local Budget Act.

Recommendation: The District should adopt its budget at the December meeting for the upcoming year. Budget amounts should be considered as spending is incurred and actual amounts should be compared to the budget periodically throughout the year.

Management response: We adopted our 1988 budget at our December 1987 meeting and we intend to follow this procedure in the future. We will prepare a budget/factual comparison of our revenues and expenditures at least once during the year and amend our budget if appropriate.



Jerry Gombinsky, President
Washington Parish Fire Protection District #9

June 22, 1988

LOUISIANA ATTESTATION QUESTIONNAIRE

2/16/98 Date

Dorinda Ann Adams
State of Louisiana
State Auditor, P.O. 58838 (Name)

In connection with your compilation of our financial statements as of 12/31/97 and for the period then ended, and as required by Louisiana Revised Statute 24:152 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 regulation and the internal controls over 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 _____ (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 28:2712, 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 42:1101-1104.

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, 1998, 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 38:1301-141) or the budget requirements of LSA-RS 38:43.

Yes No **Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:35.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 24:483, and/or 24:80, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:313.

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 8 of the 1874 Louisiana Constitution, Article VI, Section 35 of the 1874 Louisiana Constitution, and LSA-RS 47:1418-42.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:138, and AG opinion 78-738.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any accommodations 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 entities 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.

<u>Ronald T. Williams, Jr.</u>	Secretary	2/14/98	Date
<u>Ronald T. Williams, Jr.</u>	Treasurer	2/14/98	Date
<u>Gregory T. Anderson</u>	President	2/14/98	Date

Non-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.

DATA COLLECTION FORM
FOR REPORTING ON ASSETS OF STATE AND LOCAL GOVERNMENT AND SEMI-PUBLIC ENTITIES

(Only Form 1000-1001 may be used as a substitute for this form)

Date Submitted: 1/28/94

REF: 1001 to Legislative Council
Adm. Engineering Processing
Post Office Box 94287
State House, Louisiana, 70804-0287

1. Fiscal Year Ending Date For This Submission: 12/31/93

2. Type of Report:
 Single Audit GAO Audit Standards Audit
 Compliance Compliance/Financial
 Program Audit Other

3. Audit Period (month):
 Annual Biennial
 Other

4. AUDITOR INFORMATION

5. AUDITEE INFORMATION

6. Auditor Name: Arthur G. For Pritchard, Inc.
7. Auditor Address (Street and Street):
1001 P.O. Box 317
8. Auditor Address (P.O. No.):
1001

9. Auditor Contact: Mr. James TA Tolson
10. Auditor Contact: Donald Alvin The Parker

11. Auditor Phone: 504-393-4402
12. Auditor Phone: 858-4402

Complete title provided when the report and its related no-objection report will be issued.

If there are no modifications to the auditor's financial system, or significant conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box, do not complete the rest of the form.

9. FINANCIAL STATEMENTS

a. Type of audit report on financial statements: Not Applicable
 Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion

b. Is a going concern explanatory paragraph included in the audit report? Yes No

c. On any of the funds have deficit fund balances? Yes No

d. Is there a related party transaction? Yes No

10. FINANCIAL CONTROL

Do the comments on internal controls include: material weaknesses reportable conditions not applicable

11. COMPLIANCE

Do the comments on compliance include: non-compliance non-material weaknesses not applicable

12. MANAGEMENT LETTER (Please Indicate Caption and No.)

NA

Required Yes No No Longer Applicable

Required Yes No No Longer Applicable

Required Yes No No Longer Applicable

13. SCHEDULE OF CURRENT YEAR TRANSACTIONS WITH RELATED PARTIES (Please Indicate Caption and No.)

Capital and equipment - related

1	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
2	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
3	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
4	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
5	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

Do any findings, address reported, other conditions or related party transactions? Yes No

14. SCHEDULE OF PRIOR YEAR TRANSACTIONS WITH RELATED PARTIES (Please Indicate Caption and No.)

Capital and equipment

1	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
2	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
3	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
4	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable
5	Required	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> No Longer Applicable

Do any findings, address reported, other conditions or related party transactions? Yes No