



WASHINGTON PARISH FIRE PROTECTION DISTRICT # 8  
WASHINGTON PARISH POLICE JURY  
Eros, 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, 1997

Office of the Legislative Auditor  
P. O. Box 94360  
Baton Rouge, LA 70804-0360

Dear Sir:

In accordance with Louisiana Revised Statute 24:514, 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,

  
Chris Wagner  
Officer

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 8  
Franklin, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS

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AFFIDANT

Personally came and appeared before the undersigned authority, Tim Magee, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Washington Parish Fire Protection District # 8 as of December 31, 1997, 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 14<sup>th</sup> day of June, 1998.



NOTARY PUBLIC

Office \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_

*Darden and Alingo*

CERTIFIED PUBLIC ACCOUNTANTS

501 1111 0000  
WASHINGTON, MISSISSIPPI 39201  
(601) 933-1111  
FAX (601) 933-1100

*William R. Darden*

*James W. Alingo*

Board of Commissioners  
Washington Parish Fire  
Protection District # 8  
Econ. Louisiana

We have compiled the accompanying financial statements and supplemental information of the Washington Parish Fire Protection District # 8, 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 15, 1998, on the results of our agreed-upon procedures.

*Darden and Alingo*

Darden and Alingo  
Certified Public Accountants

Franklin, Louisiana  
March 11, 1998

## FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION  
 STATEMENT OF FINANCIAL POSITION  
 State, Louisiana

ASSETS AND OTHER DEBITS

|   | Balance Sheet |           | Account Debits |           | Total      |
|---|---------------|-----------|----------------|-----------|------------|
|   | Current       | Capital   | Current        | Capital   |            |
| ASSETS                                  |               |           |                |           |            |
| CASH AND OTHER RECEIVABLES              | \$ 1,000      | \$ 20,400 | \$ -           | \$ -      | \$ 21,400  |
| RECEIVABLES                             | 40,000        | 20,700    | -              | -         | 60,700     |
| PREPAID EXPENSES                        | 1,000         | -         | -              | -         | 1,000      |
| DEBT FROM OTHER FUNDS                   | 200           | -         | 200,000        | -         | 200,200    |
| LIQUID RESOURCES & EQUIPMENT            | -             | -         | -              | 20,400    | 20,400     |
| OTHER DEBITS                            | -             | -         | -              | -         | -          |
| Amounts included in Debt Service Fund   |               |           |                |           |            |
| Amounts to be provided to department of |               |           |                |           |            |
| long-term obligations                   |               |           |                |           |            |
| TOTAL ASSETS AND OTHER DEBITS           | \$ 41,200     | \$ 41,100 | \$ 200,200     | \$ 20,400 | \$ 463,900 |

LIABILITIES, EQUITY, AND OTHER CREDITS

|  | Balance Sheet |           | Account Credits |         | Total      |
|--|---------------|-----------|-----------------|---------|------------|
|  | Current       | Capital   | Current         | Capital |            |
| LIABILITIES                                  |               |           |                 |         |            |
| ACCOUNTS PAYABLE                             | \$ 4,110      | \$ -      | \$ -            | \$ -    | \$ 4,110   |
| DEBT TO OTHER FUNDS                          | -             | 700       | -               | -       | 700        |
| GENERAL OBLIGATIONS BONDS                    | 4,110         | -         | -               | -       | 4,110      |
| LONG LIABILITIES                             | -             | -         | -               | -       | -          |
| EQUITY AND OTHER CREDITS                     |               |           |                 |         |            |
| Investment in general fund assets            | -             | -         | 200,500         | -       | 200,500    |
| Fund balance - restricted                    | 40,000        | 20,000    | 200,000         | -       | 260,000    |
| Transfers and other credits                  | -             | -         | -               | -       | -          |
| TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS | \$ 48,220     | \$ 20,700 | \$ 200,500      | \$ -    | \$ 469,420 |

Does this accounting system fit the financial statement?

## STATEMENT B

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

## GOVERNMENTAL FUNDS

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

|  | General          | Debt<br>Service  | Total             |
|--|------------------|------------------|-------------------|
| <b>REVENUES:</b>   |                  |                  |                   |
| Ad valorem tax revenue                                       | \$ 48,028        | \$ 38,898        | \$ 86,926         |
| State revenue sharing  | 2,484            | -                | 2,484             |
| Other revenue  | 135              | 5                | 137               |
| Total Revenues   | <u>48,647</u>    | <u>38,903</u>    | <u>87,550</u>     |
| <b>EXPENDITURES:</b>   |                  |                  |                   |
| Insurance  | 5,828            | -                | 5,828             |
| Repairs and maintenance                                      | 5,176            | -                | 5,176             |
| Utilities  | 1,683            | -                | 1,683             |
| Capital outlay   | 55,941           | -                | 55,941            |
| Legal and accounting   | 2,535            | -                | 2,535             |
| Supplies   | 1,211            | -                | 1,211             |
| Debt service:  |                  |                  |                   |
| Principal retirement   | -                | 5,000            | 5,000             |
| Interest   | -                | 14,828           | 14,828            |
| Other  | 5,136            | 500              | 5,636             |
| Total expenditures   | <u>75,527</u>    | <u>20,328</u>    | <u>95,855</u>     |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER FUNDING EXPENDITURES | (26,880)         | 18,575           | (8,305)           |
| FUND BALANCE, JANUARY 1, 1997                                | <u>12,326</u>    | <u>43,898</u>    | <u>56,224</u>     |
| FUND BALANCE, DECEMBER 31, 1997                              | <u>\$ 48,253</u> | <u>\$ 58,867</u> | <u>\$ 107,120</u> |

See accompanying notes to the financial statements.



## STATEMENT C

WASHINGTON PARISH FIRE PROTECTION DISTRICT #8  
 WASHINGTON PARISH POLICE JURY  
 Gretna, 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          |
|--|------------------|------------------|-------------------|
| <b>REVENUES:</b>   |                  |                  |                   |
| Ad valorem taxes   | \$ 37,800        | \$ 40,004        | \$ 2,204          |
| State revenue sharing  | 2,500            | 2,484            | (16)              |
| Other revenue  | 350              | 130              | (220)             |
| Total Revenues   | <u>40,650</u>    | <u>42,618</u>    | <u>1,968</u>      |
| <b>EXPENDITURES:</b>   |                  |                  |                   |
| Interest   | 8,800            | 8,800            | (100)             |
| Repairs and maintenance  | 8,800            | 8,776            | (24)              |
| Utilities  | 1,400            | 1,880            | 500               |
| Capital Outlay   | 30,800           | 33,341           | (2,541)           |
| Legal and accounting   | 1,200            | 2,535            | 1,335             |
| Supplies   | 3,800            | 1,211            | 2,589             |
| Other  | 3,800            | 3,130            | (670)             |
| Total expenditures   | <u>50,800</u>    | <u>53,673</u>    | <u>(2,873)</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | <b>(9,150)</b>   | <b>(11,055)</b>  | <b>(2,420)</b>    |
| <b>FUND BALANCE, JANUARY 1, 1997</b>                                 | <b>72,228</b>    | <b>72,228</b>    | <b>-</b>          |
| <b>FUND BALANCE, DECEMBER 31, 1997</b>                               | <b>\$ 63,078</b> | <b>\$ 61,173</b> | <b>\$ (1,905)</b> |

See accompanying notes to the financial statements

## NOTES TO FINANCIAL STATEMENTS

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

Notes to the Financial Statements  
For the Year Ended December 31, 1967

## INTRODUCTION

The 1961 Louisiana Legislature, pursuant to Louisiana Revised Statute 48:1491, created the Washington Parish Fire Protection Districts. Washington Parish Fire Protection District Number Eight was created by an ordinance adopted on December 12, 1964, by the Washington Parish Policy 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 43.7 square miles in a portion of Ward 6 in Washington Parish. There are no incorporated municipalities within the boundaries of the District. It serves approximately 3,475 people and businesses located within the boundaries of the district. The district operates out of two fire stations which are located as follows: Station No. 1 located at the corner of Spenser Road and Cemetery Road and Station No. 2 on Louisiana Highway 93. 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 # 8 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units.

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 8  
WASHINGTON PARISH POLICE JURY  
Eros, 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. 54 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. FUNDING 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 # 8  
WASHINGTON PARISH POLICE JURY  
Eren, 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 reported 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.

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.

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 May 1997 regular meeting. All appropriations lapse at year-end.

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

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

**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. Approximately, 34.5% of the fixed assets recorded were donated and are reported at historical cost. 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 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.

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

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

M. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandums 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 29, 1985, the District offered two tax propositions to the voters of the district for funding fire protection. A 6 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 1985 and ending with the year 2005 was passed by voters of the district. For the period covered by these financial statements, the millage was lowered to 5.73 mills.

Also, a proposition to issue general obligation bonds in the amount of \$250,000, to run 20 years, 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 in 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 1904 was passed by the voters of the district. For the period covered by these financial statements, the millage was set at 5 mills.

|   |                  |
|---|------------------|
| 1987 Assessed value of taxable property | \$ 7,361,000     |
| 5.73 mill tax (less pension deduction)  | <u>\$ 42,624</u> |
| 5.00 mill tax (less pension deduction)  | <u>\$ 36,800</u> |

3. CASH AND CASH EQUIVALENTS

At December 31, 1987, the District has cash and cash equivalents totaling \$25,325, as follows:

|                                 |                   |
|---------------------------------|-------------------|
| Demand deposits                 | \$ 25,325.        |
| Total cash and cash equivalents | <u>\$ 25,325.</u> |

WASHINGTON PARISH FIRE PROTECTION DISTRICT and  
WASHINGTON PARISH POLICE JURY  
Erwin, Louisiana

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

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, 1987, the District had \$25,405 in deposits (collected bank balances). These deposits were secured from risk by \$165,855 of the federal deposit insurance.

4. RECEIVABLES

The following is a summary of receivables at December 31, 1987:

| Class of receivable | All amounts Taxes |
|---------------------|-------------------|
| General Fund        | \$ 40,805         |
| Debt Service Fund   | <u>35,705</u>     |
| Total Receivables   | <u>\$ 76,510</u>  |

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

|             | January 1,<br>1987 | Additions        | Deductions  | December 31,<br>1987 |
|-------------|--------------------|------------------|-------------|----------------------|
| Fire Trucks | \$ 148,855         | \$ -             | \$ -        | \$ 148,855           |
| Land        | -                  | 5,510            | -           | 5,510                |
| Buildings   | 35,300             | 46,128           | -           | 81,428               |
| Equipment   | <u>52,299</u>      | <u>3,603</u>     | -           | <u>55,902</u>        |
| TOTAL       | <u>\$ 236,454</u>  | <u>\$ 55,241</u> | <u>\$ -</u> | <u>\$ 291,695</u>    |



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

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

**B. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

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

|               | Balance<br>January 1,<br>1997 | Additions   | Deductions      | Balance<br>December 31,<br>1997 |
|---------------|-------------------------------|-------------|-----------------|---------------------------------|
| Bonds Payable | \$ 245,000                    | \$ -        | \$ 5,000        | \$ 240,000                      |
| <b>TOTAL</b>  | <b>\$ 245,000</b>             | <b>\$ -</b> | <b>\$ 5,000</b> | <b>\$ 240,000</b>               |

General obligation bonds are comprised of the following issues:

On April 28, 1995, the voters of Washington Parish Fire Protection District # 8 passed a proposition for the issuance of \$250,000. 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 11.0% to 5.55% resulting in a net yield of 5.07559% (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 1<sup>st</sup> and an interest only payment is due September 1. The issue was purchased by Crow and Associates, Inc. of Little Rock, Arkansas.

The annual sinking fund requirements to amortize all bonds and/or certificates outstanding at December 31, 1997, including interest of \$153,329, are as follows:

| Year Ending | General<br>Obligation<br>Bonds |
|-------------|--------------------------------|
| 1998        | \$ 19,390                      |
| 1999        | 19,803                         |
| 2000        | 23,480                         |
| 2001        | 23,805                         |
| 2002        | 22,146                         |
| 2003-2013   | 285,516                        |
|             | <b>\$ 363,329</b>              |

WASHINGTON PARISH FIRE PROTECTION DISTRICT # 6  
WASHINGTON PARISH POLICE JURY  
Eriw, Louisiana

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

7. LITIGATION AND CLAIMS

As of December 31, 1987, there were no litigations or claims against the District.

8. RELATED PARTY TRANSACTIONS

There were no related party transactions during the period covered by these financial statements.

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  
Erick, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 1980

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.

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

Board of Commissioners  
Washington Parish Fire Protection District #8  
Evon, 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 # 8, 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 Assertion 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 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 LSA-RS 38:2211-2251 (the public bid law).

Three expenditures were made during the year exceeding \$5000. We examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

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 LSA-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 examined 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 May 1, 2007. 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 (no amended budget was prepared) to actual revenues and expenditures. Actual revenues for the year exceeded budgeted amounts for the year. Actual expenditures were 50% in excess of amounts budgeted for the year.

#### Accounting and Reporting

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

- (c) 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.

- (d) 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.

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

Inspection of documentation supporting four out of the six selected disbursements indicates the lack of documented approval to purchase from the Board of Commissioners, as evidenced in the minutes of meetings and on the face of invoices.

#### 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. 6 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 a such documents were properly posted. When we visited the fire house on May 1, 1989 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 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 volunteer firemen, 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 receiving three phone quotes for a \$6000 truck. Matter 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 May 1, 1997 meeting and final expenditures exceeded budget amounts by greater than 5% requiring the budget to be amended, however, it was not.
- c. Accounting and reporting - Inspection of documentation supporting cash disbursements indicates prior approval is not obtained for purchases. Partially resolved. The District improved its documentation of the approval process, however, in three out of the six disbursements we examined, proper approval was not evident in the minutes of meetings, on the invoice or through the use of a purchase order.
- 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 takes 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 Alford  
Certified Public Accountants

June 15, 1996



WASHINGTON PARISH FIRE PROTECTION DISTRICT #8  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 1997

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

1997-1 Finding: The District did not adopt or amend its budget in compliance with the Local Budget Act.

Recommendation: The District should prepare and adopt its budget, at its December meeting. 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 1998 budget at our December 1997 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 applicable.

1997-2 Finding: Inspection of documentation supporting cash disbursements indicates the lack of documented approval for purchases.

Recommendation: We suggest that approval be documented in the minutes of board meetings for any known expenditures and that purchase orders, requiring two signatures, be used for emergency or necessary expenditures occurring after the board meeting.

Management response: We recognize the deficiencies in our approval process for purchases. We have elected a new Secretary/Treasurer, Mike Greep, who will be more conscientious concerning the documentation of the approval process and disbursement of our funds. We will follow the recommendation of our accountant for properly documenting our approval process.

  
\_\_\_\_\_  
Tim Magee, President  
Washington Parish Fire Protection District #8

June 15, 1998

*WPF 08*  
**LOUISIANA ATTESTATION QUESTIONNAIRE**

Date

Darden and Almon, CPAs  
Box 2<sup>nd</sup> Floor  
Monroeville, LA 70588  
\_\_\_\_\_ (print name)

In connection with your compilation of our financial statements as of 12/31/99 and for the period then ended, and as required by Louisiana Revised Statute 24:513 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 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 December 31, 1999 date.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 42:1101-1114.

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, 1980, 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 33:1301-14) and the budget requirements of LSA-RS 39:43.

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 44:38.

Yes  No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 53:463, and/or 58:40, 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 60 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 VIII, Section 9 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:1418.05.

Yes [] No []

#### Advances and Expenses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:135, 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 contributions 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. *Washington Parish Fire Protection District #1*

*Michael B. King* Vice President Date

*Steve M. Thibodeaux* Treasurer Date

*Tom Magpie* President 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.