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WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH POLICE JURY
Franklinton, Louisiana

General Purpose Financial Statements
and Accountant's Reports
As of and for the Year
Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, sent to 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 May 28 1998

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ACCOUNTANT'S REPORT

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

I have compiled the accompanying general purpose financial statements of the Washington Parish Fire Protection District No. 1, a component unit of the Washington Parish Police Jury, as of and for the year ended December 31, 1997, as listed in the foregoing table of contents 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 of the Washington Parish Fire Protection District No. 1. I have not audited or reviewed the accompanying general purpose financial statements 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, I have issued a report dated June 26, 1998, on the results of my spread-sheet procedures.

Jerry L. Heck

June 26, 1998

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

BALANCE SHEET
 December 31, 1991

	Governmental Funds	
	General	Debt Service
ASSETS AND OTHER DEBITS		
Assets:		
Cash	\$40,849	\$23,775
Ad valorem tax receivable	48,961	11,045
Land, buildings, and equipment	-	-
Other Debits:		
Amount available in debt service fund	-	-
Amount to be provided for retirement	-	-
of general long-term debt	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$89,810</u>	<u>\$34,820</u>
LIABILITIES, EQUITY AND OTHER CREDITS		
Liabilities:		
Accounts payable	\$ 4,323	\$ 355
Bonds payable	-	-
Certificate of indebtedness	-	-
Total liabilities	<u>4,323</u>	<u>355</u>
Equity and Other Credits:		
Investment in general fixed assets	-	-
Fund balances:		
Reserved for debt service	-	33,465
Unreserved - unassigned	84,923	-
Total Equity and Other Credits	<u>84,923</u>	<u>33,465</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$89,246</u>	<u>\$33,820</u>

See accompanying notes and accountant's report.

<u>Account Groups</u>		<u>Total (Memorandum Only)</u>
<u>General Fixed Assets</u>	<u>General Long-Term Liabilities</u>	
-	-	\$ 63,724
-	-	59,595
<u>6324,711</u>	-	<u>324,711</u>
-	\$ 33,465	33,465
-	<u>128,535</u>	<u>128,535</u>
<u>6324,711</u>	<u>668,500</u>	<u>668,431</u>
-	-	\$ 8,378
-	\$100,000	100,000
-	<u>60,500</u>	<u>60,500</u>
-	<u>160,500</u>	<u>160,500</u>
6324,711	-	324,711
-	-	33,465
-	-	<u>64,377</u>
<u>6324,711</u>	-	<u>443,153</u>
<u>6324,711</u>	<u>668,500</u>	<u>668,431</u>

**WASHINGTON WATER FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON WATER POLICE JURY
Franklinton, Louisiana
GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year ended December 31, 1987**

	General	Debt Service	Total (Memorandum Only)
REVENUES			
Ad valorem taxes	\$ 48,388	\$ 10,838	\$ 59,226
Rental gross	45,000	-	45,000
Interest earnings	538	251	789
Fire insurance rebate	2,482	-	2,482
TOTAL REVENUES	<u>96,408</u>	<u>11,089</u>	<u>107,497</u>
EXPENDITURES			
Public Safety - fire protection			
Capital outlay	84,877	-	84,877
Debt service	-	159,763	159,763
Insurance	8,487	-	8,487
Miscellaneous	3,881	1,301	5,182
Operations - fuel and oil	1,888	-	1,888
Professional fees	4,841	1,821	6,662
Repairs and maintenance	11,187	-	11,187
Statutory charge	1,581	154	1,735
Telephones	1,259	-	1,259
Utilities	1,382	-	1,382
TOTAL EXPENDITURES	<u>118,888</u>	<u>161,538</u>	<u>280,426</u>
RECESS OF REVENUES			
UNDEBT EXPENDITURES	(21,189)	(152,699)	(173,888)
OTHER FINANCING SOURCES			
Proceeds certificate of indebtedness	60,000	-	60,000
Proceeds general obligation refunding bonds	-	160,000	160,000
TOTAL OTHER FINANCING SOURCES	<u>60,000</u>	<u>160,000</u>	<u>220,000</u>

See accompanying notes and accountant's report.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH POLICE JURY
Franklinton, Louisiana
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - CONTINUED
Year Ended December 31, 1997

	(Amount)	Debt Service	(Memorandum Only)
EXCESS OF REVENUES AND OTHER RESOURCES OVER (UNDER) EXPENDITURES	\$ 38,811	(\$ 32,080)	(\$ 13,249)
FUND BALANCES AT BEGINNING OF YEAR	<u>44,166</u>	<u>83,503</u>	<u>221,883</u>
FUND BALANCES AT END OF YEAR	<u>\$ 82,977</u>	<u>\$ 51,423</u>	<u>\$108,634</u>

See accompanying notes and accountant's report.

WASHINGTON PARISH FIRE PROTECTION
DISTRICT NO. 1
WASHINGTON PARISH POLICE JURY
Franklin, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCE - BUDGET
(CASH BASIS) AND ACTUAL
Year Ended December 31, 1991

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
RECEIPTS			
Ad valorem taxes	\$ 33,000	\$ 33,828	\$ 828
Local taxes	45,000	45,000	-
Interest earnings	250	671	421
Fire insurance rebate	3,500	3,482	(18)
TOTAL RECEIPTS	<u>82,750</u>	<u>82,981</u>	<u>231</u>
DISBURSEMENTS			
Public Safety - fire protection			
Capital outlay:			
Equipment purchases	83,650	83,018	632
Insurance:			
Buildings	3,000	2,655	345
Trucks	8,500	8,762	(262)
Miscellaneous	3,400	3,869	(469)
Operations - fuel and oil	1,800	2,828	(1,028)
Professional fees	4,800	4,788	12
Repairs and maintenance:			
Equipment	11,650	13,518	(1,868)
Buildings	250	227	23
Platatory charge	-	1,000	(1,000)
Telephones	1,250	1,507	(257)
Utilities:			
Electric	1,200	1,229	29
Water	350	382	32
TOTAL DISBURSEMENTS	<u>132,850</u>	<u>132,360</u>	<u>490</u>
EXCESS OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(50,100)</u>	<u>(50,379)</u>	<u>279</u>
OTHER FINANCING SOURCES			
Proceeds certificate of indebtedness	60,000	60,000	-
TOTAL OTHER FINANCING SOURCES	<u>60,000</u>	<u>60,000</u>	<u>-</u>

See accompanying notes and accountant's report.

WASHINGTON PARISH FIRE PROTECTION
 DISTRICT NO. 1
 WASHINGTON PARISH POLICE JURY
 Franklinton, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCE - BUDGET
 (CASH BASIS) AND ACTUAL - CONTINUED
 Year Ended December 31, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS	<u>\$ 18,322</u>	\$ 18,322	<u>\$ 3,872</u>
CASH BALANCE AT BEGINNING OF YEAR		<u>18,322</u>	
CASH BALANCE AT END OF YEAR		<u>\$ 40,842</u>	

See accompanying notes and accountant's report.

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

INTRODUCTION

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

The district operates three fire stations serving approximately 12,000 people and provides fire protection services in an area covering approximately ninety square miles. In addition to fire protection, the District also provides fire prevention services to the public. All fire protection and prevention services are provided by volunteers.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

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

2. 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 the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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:

- a. Appointing a voting majority of an organization's governing body, and
 - 1. The ability of the police jury to impose its will on that organization and/or
 - 2. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- b. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- c. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the governing board and has the ability to impose its will on them, the District was determined to be a component unit of the Washington Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. FUND ACCOUNTING

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the District include:

- a. General Fund - the general operating fund of the District accounts for all financial resources, except those required to be accounted for in other funds.
- b. Debt Service Fund - accounts for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term debt account group.

4. BASIS OF ACCOUNTING

The 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 are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are not recognized until due.

5. BUDGETS

The District adopted the budget for 1987 on December 9, 1986. The budget is prepared and reported on the cash basis of accounting. Appropriations lapse at year end. Formal budget integration (within the accounting records) is employed as a management control device. Changes or amendments are made upon approval of the board. Budget amounts included in the accompanying financial statements consists of the original adopted or amended budget. The District does not use encumbrance accounting.

6. Cash

Cash includes amounts in interest bearing demand deposits and time 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 or any other state of the United States, or under the laws of the United States.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

7. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are recorded at historical cost or estimated cost if historical cost is not available. Donated fixed assets are recorded in the general fixed assets account group at the fair market value of the asset at the time of donation. Donated assets are not recorded as reserves or as capital outlay expenditures. Approximately 90 percent of fixed assets are recorded at actual cost while the remaining 10 percent are valued at estimated cost.

8. LONG-TERM OBLIGATIONS

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

9. FUND EQUITY

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

10. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

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

NOTE B - LEVIED TAXES

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

	Authorized <u>Millage</u>	Levied <u>Millage</u>
Operations and maintenance	13.46	13.46
Bonds and interest	18.00	3.99

The following are the principal taxpayers for the parish (amounts expressed in thousands) at December 31, 1997:

	Assessed Valuation	Percentage of Total Assessed Valuation
Coyland Container Corp.	\$11,357	14%
Florida Gas Transmission Co.	8,524	10
Energy Louisiana, Inc.	7,968	10
Hall South	4,988	6
Southern Natural Gas	<u>1,321</u>	<u>5</u>
Total	<u>\$16,328</u>	<u>45%</u>

NOTE C - CASH

At December 31, 1997, the District has cash (bank balances) totaling \$43,724 as follows:

Interest bearing demand deposits	\$32,978
Time deposit	<u>10,746</u>
Total	<u>\$43,724</u>

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. At December 31, 1997, the District has \$44,840 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

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

NOTE D - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment and Furniture</u>	<u>Total</u>
Balance, December 31, 1996	\$2,264	\$83,238	\$295,800	\$381,302
Additions	-	-	137,677	137,677
Deductions	-	-	(133,283)	(133,283)
Balance, December 31, 1997	<u>\$2,264</u>	<u>\$83,238</u>	<u>\$260,194</u>	<u>\$345,706</u>

NOTE E - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>Bonded Debt</u>	<u>Certificate of Indebtedness</u>	<u>Total</u>
Long-term obligations at December 31, 1996	\$150,800	\$ -	\$150,800
Additions	100,000	40,000	140,000
Deductions	(110,000)	-	(110,000)
Long-term obligations at December 31, 1997	<u>\$140,800</u>	<u>\$40,000</u>	<u>\$180,800</u>

The General Obligation Bonds of the Washington Parish Fire Protection District No. 1 dated September 3, 1987 were authorized and issued in the amount of \$350,000. They were issued for the purpose of acquiring buildings, machinery, and equipment, including both real and personal property, to be used in providing fire protection to the property in the District. The bonds are payable from ad valorem taxes and bear interest at rates from 7.7 to 12

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

NOTE E - CHANGES IN GENERAL LONG-TERM OBLIGATIONS - CONTINUED

percent per annum. These bonds maturing March 1, 1988 and thereafter, are callable for redemption by the District in full at any time on or after March 1, 1987, or in part in the inverse order of their maturities, and if less than a full maturity, then by 10% within each maturity, on any interest payment date on or after March 1, 1987, at the principal amount thereof and accrued interest to the date fixed for redemption.

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

The 1987 General Obligation Refunding Bonds are payable from ad valorem taxes and bear interest at 5.25% per annum. Principal payments on these bonds are due annually beginning March 1, 1988 with the final principal payment due March 1, 2007.

The certificate of indebtedness dated September 8, 1987 is due in 5 annual installments with interest at 6.40% per annum. This debt was incurred to purchase fire equipment and is payable from a 10 year 13.46 mill ad valorem tax.

The annual requirements to amortize the bonds and certificate of indebtedness at December 31, 1987, including interest of \$38,880, are as follows:

Year	Bonded	Certificate	
<u>Ending</u>	<u>1987</u>	<u>of</u>	<u>Total</u>
	<u>1987</u>	<u>Indebtedness</u>	<u>1987</u>
1988	\$ 13,040	\$13,843	\$ 26,883
1989	12,830	13,883	26,713
2000	11,306	13,952	25,258
2001	10,859	13,952	24,811
2002	10,360	13,952	24,312
Thereafter	<u>44,033</u>	<u>-</u>	<u>44,033</u>
Total	<u>\$128,138</u>	<u>\$48,738</u>	<u>\$176,876</u>

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

NOTE F - LEASES

The District does not have any capital or operating leases, other than a lease for the site of one of its three fire stations. The lease for the land under the San Pedro Fire Station calls for no financial consideration and will expire, including options to renew, on October 12, 2027. There is a building on this property with a recorded cost of \$6,028.

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

The general fund excess of revenues and other sources over expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance (page 4) is reconciled to the general fund excess of receipts and other sources over disbursements on the statement of Receipts, Disbursements and Changes in Cash Balance - Budget (Cash Basis) and Actual (page 8) as follows:

Excess of revenues and other sources over expenditures	\$28,811
Add:	
Prior year receivables	38,883
Current year payables	4,929
Less:	
Current year receivables	(48,951)
Prior year payables	(3,942)
Excess of receipts and other sources over disbursements	<u>\$22,223</u>

(CPA)

The CPA Shall Represent Only the Client

Telephone: 804.830.1011
Fax: 804.830.4888

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

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

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Washington Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Washington Parish Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Attachment 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, I 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

One expenditure was made during the period for materials and supplies exceeding \$15,000. No expenditures were made during the period for public works. I examined documentation which indicated that this expenditure 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 me with the required list including the noted information.

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

The District had no employees during the period.

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

The District had no employees during the period.

Budgeting

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

Management provided me with the original budget and two budget amendments.

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

I traced the adoption of the 1997 original budget and the 1997 budget amendments to the minutes of meetings held on December 9, 1996, August 11, 1997, and November 19, 1997, respectively. The original and amended budgets were unanimously approved.

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

I compared the receipts and disbursements of the final budget to actual receipts and disbursements. Actual receipts and disbursements for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

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

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

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

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

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

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

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

Notices

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:13 (the open meetings law).

Washington Parish Fire Protection District No. 1 is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas. However, I found five meeting notices and agendas of the District published in a local newspaper.

1010.

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

I inspected copies of all bank deposit slips and various other documents. I noted one deposit that was from the proceeds of a bank loan (Certificate of Indebtedness) and one transaction involving general obligation refunding bond proceeds used to pay off outstanding general obligation bonds. Both of these debts were approved by the State Bond Commission.

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.

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

My prior year report, dated June 28, 1997 did not include any comments or unresolved matters.

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

This report is intended solely for the use of management of the Washington Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, 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.

James J. Cook

June 26, 1998

We have had our financial statements audited or compiled in accordance with LSA-RS 24513.

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 1974 Louisiana Constitution, Article VI, Section 23 of the 1934 Louisiana Constitution, and LSA-RS 47:1418-48.

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 1974 Louisiana Constitution, LSA-RS 14:195, 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.

CLARENCE S. FARRER *Clarence S. Farrer, Secretary* 11-24-99 Date
CLARENCE S. FARRER *Clarence S. Farrer, Treasurer* 11-24-99 Date
CLARENCE S. FARRER *Clarence S. Farrer, Chairman* 11-24-99 Date

Multi-Class 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.