

RECEIVED  
SEP 19 11 0:33

OFFICIAL  
FILE COPY  

---

DO NOT SEND OUT  

---

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

**WARD FOUR FIRE PROTECTION DISTRICT**  
*Pine Prairie, Louisiana*  
  
Financial Report  
  
Year Ended December 31, 1998

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

Released Date \_\_\_\_\_

## TABLE OF CONTENTS

	Page
Accountants' Report	1
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>	
Combined balance sheet - all governmental fund types and account groups	3
Statement of revenues, expenditures and changes in fund balance - budget (GAAP basis) and actual - governmental fund type - General Fund	4
Notes to financial statements	5-9
<b>COMPLIANCE</b>	
Independent Accountants' Report on Applying Agreed-Upon Procedures	11-13
Corrective Action Plan	14

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

C. Burton Kolder, CPA  
Russell F. Champagne, CPA  
Victor R. Slaven, CPA  
Chris Rainey, CPA  
Conrad O. Chapman, CPA  
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA  
Mary T. Thibodeaux, CPA  
Gerald A. Thibodeaux, Jr., CPA  
Kelly M. Doucet, CPA  
Kenneth J. Rachal, CPA

234 Rue Beauregard  
Lafayette, LA 70508  
Phone (318) 232-4141  
Fax (318) 232-8660

113 East Bridge Street  
Breaux Bridge, LA 70517  
Phone (318) 332-4020  
Fax (318) 332-2867

133 East Waddl  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (504) 384-2020  
Fax (504) 384-3020

408 W. Cotton Street  
Ville Platte, LA 70586  
Phone (318) 363-2792  
Fax (318) 363-3049

332 W. Sixth Avenue  
Oberlin, LA 70655  
Phone (318) 639-4737  
Fax (318) 639-4568

**ACCOUNTANTS' REPORT**

To the Board of Directors  
Ward Four Fire Protection District  
Pine Prairie, Louisiana

We have compiled the accompanying general purpose financial statements of the Ward Four Fire Protection District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1998, 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 the District's management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
July 29, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS**

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Groups  
December 31, 1998

	Governmental	Account Groups		Totals	
	Fund Type General Fund	General Fixed Assets	General Long- Term Debt	(Memorandum Only)	
				1998	1997
<b>ASSETS</b>					
Cash	\$ 24,017	\$ -	\$ -	\$ 24,017	\$ 15,758
Interest-bearing deposits	13,337	-	-	13,337	12,708
Receivables:					
Ad valorem tax	49,447	-	-	49,447	53,100
State revenue sharing	8,126	-	-	8,126	7,854
Accrued interest	1,338	-	-	1,338	162
Land and improvements	-	5,342	-	5,342	5,342
Buildings and improvements	-	189,611	-	189,611	189,611
Equipment	-	179,976	-	179,976	179,976
Amount to be provided for retirement of general long-term debt	-	-	75,000	75,000	85,000
	<u>\$ 96,265</u>	<u>\$ 374,929</u>	<u>\$ 75,000</u>	<u>\$546,194</u>	<u>\$549,511</u>
Total assets					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 6,142	\$ -	\$ -	\$ 6,142	\$ 4,144
Certificates of indebtedness payable	-	-	75,000	75,000	85,000
Total liabilities	<u>6,142</u>	<u>-</u>	<u>75,000</u>	<u>81,142</u>	<u>89,144</u>
<b>Fund equity:</b>					
Investment in general fixed assets	-	374,929	-	374,929	374,929
Fund balance - unreserved, undesignated	90,123	-	-	90,123	85,438
Total fund equity	<u>90,123</u>	<u>374,929</u>	<u>-</u>	<u>465,052</u>	<u>460,367</u>
Total liabilities and fund equity	<u>\$ 96,265</u>	<u>\$ 374,929</u>	<u>\$ 75,000</u>	<u>\$546,194</u>	<u>\$549,511</u>

See accompanying notes and accountants' report.

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual - Governmental Fund Type - General Fund  
Year Ended December 31, 1998

With Comparative Actual Amounts for Year Ended December 31, 1997

	General Fund			1997
	Budget	Actual	Variance - Favorable (Unfavorable)	
<b>Revenues:</b>				
Ad valorem taxes	\$ 64,500	\$ 52,456	\$(12,044)	\$ 46,631
State revenue sharing	12,485	12,112	(373)	12,028
Grant revenue	-	-	-	20,448
Miscellaneous income	200	14	(186)	4,003
Interest income	200	2,443	2,243	1,188
Fire insurance rebate	-	-	-	5,454
<b>Total revenues</b>	<u>77,385</u>	<u>67,025</u>	<u>(10,360)</u>	<u>89,752</u>
<b>Expenditures:</b>				
Current -				
Fuel	1,320	1,179	141	1,865
Repairs and maintenance	7,295	7,329	(34)	21,333
Utilities	6,600	4,997	1,603	6,055
Outside services	1,800	2,400	(600)	1,200
Office expense	504	-	504	553
Supplies	13,380	18,744	(5,364)	9,798
Insurance	11,200	11,570	(370)	14,474
Advertising	720	-	720	450
Professional fees	1,200	-	1,200	850
Dues	-	-	-	1,203
Assessor deductions	1,800	-	1,800	1,912
Miscellaneous	1,620	1,283	337	1,199
Seminars and training	800	238	562	-
Capital outlay	-	-	-	14,209
Debt service -				
Principal retirement	10,000	10,000	-	10,000
Interest	4,601	4,600	1	5,175
<b>Total expenditures</b>	<u>62,840</u>	<u>62,340</u>	<u>500</u>	<u>90,276</u>
<b>Excess (deficiency) of revenues over expenditures</b>	14,545	4,685	(9,860)	(524)
Fund balance, beginning of year	<u>85,438</u>	<u>85,438</u>	<u>-</u>	<u>85,962</u>
Fund balance, end of year	<u>\$ 99,983</u>	<u>\$ 90,123</u>	<u>\$ (9,860)</u>	<u>\$ 85,438</u>

See accompanying notes and accountants' report.

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Ward Four Fire Protection District (District) was created by and in accordance with provisions of Part I, Chapter 7, Title 40 of the Louisiana Revised Statutes of 1950 for the purpose of fire protection in its designated Evangeline Parish area.

The District is a component unit of the Evangeline Parish Police Jury, the primary government. The board members of the District are appointed by the Evangeline Parish Police Jury.

The District serves approximately 120 households and has no employees. All individuals are volunteers.

A. Basis of Presentation

The accompanying general purpose financial statements of the District 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.

B. Reporting Entity

For financial reporting purposes, these general purpose financial statements include all funds and activities that are controlled by the District as an independent political subdivision of the State of Louisiana. Although legally separate from the Evangeline Parish Police Jury, the Evangeline Parish Police Jury appoints the board of directors and has the ability to impose its will on the District and, therefore, it is considered to be a component unit of the Evangeline Parish Police Jury (primary government), the financial reporting entity.

C. Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The district operates with one fund and one broad fund category as follows:

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund Type -

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgets

A budget for the General Fund for the year ended December 31, 1998 was adopted in accordance with LSA-R.S. 39:1301, cited as the "Louisiana Local Government Budget Act."

F. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

G. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Cash and Interest-Bearing 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.

At December 31, 1998 and 1997, the Fire District has cash and interest-bearing deposits (book balances) totaling \$37,354 and \$28,466 respectively, as follows:

	<u>1998</u>	<u>1997</u>
Demand deposits	\$ 24,017	\$ 15,758
Time deposits	<u>13,337</u>	<u>12,708</u>
Total	<u>\$ 37,354</u>	<u>\$ 28,466</u>

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.

Deposit balances (bank balances) at December 31, 1998 of \$37,492 were secured in total by federal deposit insurance.

(3) Litigation

At December 31, 1998, there is no litigation pending against the District.

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

(4) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied in September or October and billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year.

The taxes are collected and remitted to the District by the Evangeline Parish Sheriff's office.

For the years ended December 31, 1998 and 1997, taxes of 8.95 mills were levied on property with assessed valuations totaling \$6,782,130 and \$6,909,920 for 1998 and 1997, respectively.

Total taxes levied in 1998 and 1997 were \$60,701 and \$61,845 respectively. Taxes receivable were \$49,447 and \$53,100 at December 31, 1998 and 1997, respectively.

(5) Board Members' Compensation

No per diem or other compensation is paid to board members of the District.

(6) Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/97	Additions	Deletions	Balance 12/31/98
Land	\$ 5,342	\$ -	\$ -	\$ 5,342
Buildings and improvements	189,611	-	-	189,611
Equipment	179,976	-	-	179,976
 Total general fixed assets	 <u>\$374,929</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$374,929</u>

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in General Long-Term Debt

General long-term debt at December 31, 1998 is comprised of the following:

\$125,000 Certificates of Indebtedness, Series 1993, dated  
March 1, 1993, due in annual installments of \$15,000 through  
March 1, 2003, interest at 5.75%, secured by an irrevocable  
pledge and dedication of funds derived from the levy and  
collection of a special tax of 8.95 mills \$ 75,000

The annual requirements to retire the certificates of indebtedness as of December 31, 1998, including  
interest payments of \$10,781 are as follows:

<u>December 31,</u>	
1999	\$ 18,881
2000	18,019
2001	17,156
2002	16,294
2003	15,431
	<u>\$ 85,781</u>

**COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA  
Russell F. Champagne, CPA  
Victor R. Slaven, CPA  
Chris Rainey, CPA  
Conrad O. Chapman, CPA  
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA  
Mary T. Thibodeaux, CPA  
Gerald A. Thibodeaux, Jr., CPA  
Kelly M. Doucet, CPA  
Kenneth J. Rachal, CPA

234 Rue Beauregard  
Lafayette, LA 70508  
Phone (318) 232-4141  
Fax (318) 232-8660

113 East Bridge Street  
Breaux Bridge, LA 70517  
Phone (318) 332-4020  
Fax (318) 332-2867

133 East Waddil  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (504) 384-2020  
Fax (504) 384-3020

408 W. Cotton Street  
Ville Platte, LA 70586  
Phone (318) 363-2792  
Fax (318) 363-3049

332 W. Sixth Avenue  
Oberlin, LA 70655  
Phone (318) 639-4737  
Fax (318) 639-4568

## Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors  
Ward Four Fire Protection District  
Pine Prairie, Louisiana

We have performed procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the Board of Directors of Ward Four Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward Four Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1998. 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.

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).

Result: There were no expenditures exceeding \$5,000 during the year.

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.

Result: A list of the immediate family members of each board member and a list of outside business interest of all board members and their immediate families was obtained.

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

Result: Ward Four Fire Protection District has no employees, therefore a list was not obtained.

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.

Result: As indicated above, Ward Four Fire Protection District has no employees.

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

Result: Management did legally adopt a budget for the year ending December 31, 1998 and a copy was obtained.

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

Result: Budget adoption and amendments were traced to the minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by more than 5% and if actual expenditures exceeded budgeted expenditures by more than 5%.

Result: Actual revenues failed to meet budgeted revenues by more than 5%.

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

- a. trace payments to supporting documentation as to proper amount and payee;
- b. determine if payments were properly coded to the correct fund and general ledger account; and
- c. determine whether payments received approval from proper authorities.

Result: The eight disbursements were properly documented as to proper amount and payee, coded to the correct account, and received approval from proper authorities.

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 42:12 (the open meeting law).

Result: Minutes and agendas of each board meeting were published in the local newspaper.

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.

Result: We inspected copies of all bank deposit slips for the period under examination, and it appeared that no amounts were proceeds of bank loans, bonds, or like indebtedness.

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.

Result: Upon examination of disbursements, it was noted that payments were given to fireman, which were based on the number of responded calls. Individual payments were less than \$150. Such payments were approved at the board meetings.

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 Ward Four Fire Protection District 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.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
July 29, 1999

WARD FOUR FIRE PROTECTION DISTRICT  
Ville Platte, Louisiana

Corrective Action Plan  
Year Ended December 31, 1998

Management Letter Item #1

Management will establish procedures to insure that all future compilation reports are issued within the time period required by the Legislative Auditor.

Management Letter Item #2 and Agreed-Upon Procedures Item #7

Management will monitor budgets more closely and amend budgets in accordance with the Budget Act in the future.

Agreed-Upon Procedures Item #11

Management will no longer issue payments to volunteer firemen.

**KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA  
Russell F. Champagne, CPA  
Victor R. Slaven, CPA  
Chris Rainey, CPA  
Conrad O. Chapman, CPA  
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA  
Mary T. Thibodeaux, CPA  
Gerald A. Thibodeaux, Jr., CPA  
Kelly M. Doucet, CPA  
Kenneth J. Rachal, CPA

234 Rue Beaugard  
Lafayette, LA 70508  
Phone (318) 232-4141  
Fax (318) 232-8660

113 East Bridge Street  
Breaux Bridge, LA 70517  
Phone (318) 332-4020  
Fax (318) 332-2867

133 East Waddl  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (504) 384-2020  
Fax (504) 384-3020

408 W. Cotton Street  
Vile Platte, LA 70586  
Phone (318) 363-2792  
Fax (318) 363-3049

332 W. Sixth Avenue  
Oberlin, LA 70655  
Phone (318) 639-4737  
Fax (318) 639-4568

**Management Letter**

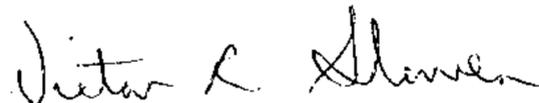
**Roger P. Fontenot - Board Chairman  
and members of the Board of Directors  
Ward Four Fire Protection District**

During our compilation of the financial statements of the Ward Four Fire Protection District for the year ended December 31, 1998, the following areas of noncompliance with state law were noted:

1. Efforts should be made to insure that all future compilation reports are issued within the time period required by the Legislative Auditor.
2. Procedures should be implemented to amend the annual operating budget in order to adhere to the requirements of the La. Local Government Budget Act (LSA-RS 39:1301-14).

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our engagement. Should you have any questions or need assistance in implementing any suggestions, please feel free to contact us.

***KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC***  
Certified Public Accountants



Victor R. Slaven, CPA

VRS/ro