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**EVANGELINE PARISH WARD ONE
FIRE DISTRICT NO. 2**

Financial Report

For the Year Ended December 31, 2007

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

Release Date 7/23/08

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and the major fund of the Evangeline Parish Ward One Fire District No. 2 (Fire District), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2007, which collectively comprise the Fire District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Fire District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of Evangeline Parish Ward One Fire District No. 2 (Fire District), as of December 31, 2007 and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2008, on our consideration of Evangeline Parish Ward One Fire District No. 2's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an

To the Board of Directors
Evangeline Parish Ward One Fire District No. 2
Page 2

audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The required supplementary information on page 21 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Evangeline Parish Ward One Fire District No. 2 has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

John S. Dowling & Co.
Opelousas, Louisiana
June 27, 2008

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

Statement of Net Assets
December 31, 2007

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 124,660
Receivables, net	<u>366,154</u>
Total current assets	490,814

Noncurrent assets:

Capital assets, net	<u>883,393</u>
Total assets	<u>1,374,207</u>

LIABILITIES

Current liabilities:

Accounts and other payables	31
Accrued interest payable	1,517
Capital lease payable	36,871
Certificates of indebtedness payable	<u>69,000</u>
Total current liabilities	<u>107,419</u>

Noncurrent liabilities:

Capital lease payable	133,831
Certificates of indebtedness payable	<u>71,000</u>
Total noncurrent liabilities	<u>204,831</u>
Total liabilities	<u>312,250</u>

NET ASSETS

Invested in capital assets, net of related debt	572,692
Unrestricted	<u>489,265</u>
Total net assets	<u>\$ 1,061,957</u>

The accompanying notes are an integral part of this statement.

Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

Statement of Activities
For the Year Ended December 31, 2007

Expenses:

Public safety	\$ 350,010
Interest on long-term debt	<u>10,038</u>
Total governmental activities expenses	<u>360,048</u>

General revenues:

Ad valorem taxes	399,915
State revenue sharing	45,283
Interest and investment earnings	2,251
Miscellaneous	<u>29,295</u>
Total general revenues	<u>476,744</u>
Change in net assets	116,696
Net assets, beginning of the year	<u>945,261</u>
Net assets, end of the year	<u>\$ 1,061,957</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS (FFS)

Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

Balance Sheet - Governmental Fund
December 31, 2007

ASSETS

Cash and interest-bearing deposits	\$ 124,660
Revenue receivable	<u>366,154</u>
Total assets	<u>\$ 490,814</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 31
Fund balance:	
Unreserved, undesignated	<u>490,783</u>
Total liabilities and fund balance	<u>\$ 490,814</u>

The accompanying notes are an integral part of this statement.

Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

Reconciliation of the Governmental Fund's Balance Sheet
to the Statement of Net Assets
December 31, 2007

Total fund balance for the governmental fund at December 31, 2007	\$ 490,783
Cost of capital assets at December 31, 2007	\$ 1,756,245
Less: Accumulated depreciation	<u>(872,852)</u> 883,393
Long-term liabilities at December 31, 2007:	
Accrued interest payable	(1,517)
Capital leases payable	(170,702)
Certificates of Indebtedness payable	<u>(140,000)</u> (312,219)
Total net assets of governmental activities at December 31, 2007	<u>\$ 1,061,957</u>

The accompanying notes are an integral part of this statement.

Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund
For the Year Ended December 31, 2007

Revenues:

Ad valorem tax	\$ 399,915
State revenue sharing	45,283
Miscellaneous income	29,295
Interest income	2,251
Total revenues	<u>476,744</u>

Expenditures:

Current -	
Advertising	2,993
Auto expense	8,484
Insurance	26,342
Miscellaneous	2,734
Office	962
Professional fees	10,533
Rent	1,902
Repairs and maintenance	9,315
Salaries and related benefits	166,993
Supplies	18,567
Uniforms	2,692
Utilities	8,403
Capital Outlay	109,456
Debt Service -	
Principal retirement	85,985
Interest	10,763
Total expenditures	<u>466,124</u>
Excess of revenues over expenditures	10,620

Other financing sources:

Proceeds from capital lease	<u>85,000</u>
Net change in fund balance	95,620
Fund balance, beginning of year	<u>395,163</u>
Fund balance, end of year	<u>\$ 490,783</u>

The accompanying notes are an integral part of this statement.

Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2007

Total net change in fund balances for the year ended December 31, 2007 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 95,620
Add: Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	109,456
Less: Depreciation expense for year ended December 31, 2007	(90,090)
Less: Capital lease proceeds	(85,000)
Add: Bond principal retirement and capital lease principal payments considered as an expenditure on Statement of Revenues, Expenditures, and Changes in Fund Balance	85,985
Add: Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>725</u> <u>86,710</u>
Total change in net assets for the year ended December 31, 2007 per Statement of Activities	<u>\$ 116,696</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Parish Ward One Fire District No. 2 (Fire District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:513 and to the industry audit guide, Audits of State and Local Governments.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Evangeline Parish Ward One Fire District No. 2 (hereafter referred to as the "Fire District") has been 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 the Evangeline Parish area. The Fire District's board consists of five members who are appointed by the Evangeline Parish Police Jury and serve four year terms. Board members receive no compensation.

This report includes all funds, which are controlled by or dependent on the Fire District and legislative branches (the President and Board of Commissioners). Control by or dependence on the Fire District was determined on the basis of general oversight responsibility.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Fire District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Fund Financial Statements (FFS)

The accounts of the Fire District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management and to demonstrate legal compliance with finance-related legal and contractual provisions.

The fund of the Fire District is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund of the Fire District is described below:

Governmental Fund -

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the Fire District and is used to account for the operations of the Fire District's office. The various fees and charges due to the Fire District's office are accounted for in this fund. General operating expenditures are paid from this fund.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets. In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the Fire District’s policy to use restricted resources first, then unrestricted resources as they are needed.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenue sharing revenues received from the State of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchase of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund type inventories are recorded as expenditures when purchased and items on hand at year-end, if material, are recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the Fire District.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem taxes.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Fire District maintains a threshold level of \$1,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

Furniture, fixtures and equipment	5-15 years
Buildings and improvements	40 years
Long-term debt	

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of the certificates of indebtedness and capital leases payable.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

E. The Fire District does not employ the encumbrance system of accounting.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

F. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or as amended by the Fire District. All budgetary appropriations lapse at the end of each fiscal year.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the Fire District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Fire District may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2007, the Fire District has cash and interest -bearing deposits (book balances) totaling \$124,660 as follows:

	Governmental Activities
Non-interest bearing deposits	\$ 115,277
Interest-bearing deposits	<u>9,383</u>
Total	<u>\$ 124,660</u>

These deposits are stated at cost, which approximates market. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Fire District's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. 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 held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2007 of \$127,045 were secured in total by federal deposit insurance and the pledge of securities.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

(3) Capital Assets

Capital asset balances and activity for the year ended December 31, 2007 are as follows:

	Balance 01/01/07	Additions	Deletions	Balance 12/31/07
Furniture, fixtures and equipment	\$ 1,413,216	\$ 105,000	\$ -	\$ 1,518,216
Land	7,000	-	-	7,000
Improvements	226,573	4,456	-	231,029
Total capital assets	1,646,789	109,456	-	1,756,245
Less: Accumulated depreciation	782,762	90,090	-	872,852
Net capital assets	<u>\$ 864,027</u>	<u>\$ 19,366</u>	<u>\$ -</u>	<u>\$ 883,393</u>

Depreciation expense of \$90,090 was charged to the public safety function for the year ending December 31, 2007.

(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 by the Evangeline Parish Sheriff in December. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Evangeline Parish Assessor and are collected by the Sheriff.

For the year ended December 31, 2007, taxes were levied at the rate of 11.26 mills on property with assessed valuations totaling \$36,919,950.

Total taxes levied during 2007 were \$415,719. Taxes receivable at December 31, 2007 were \$366,154.

(5) General Long-Term Debt

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

	Certificates of Indebt.	Capital Lease
Long term obligations payable, December 31, 2006	\$ 207,000	\$ 104,687
Additions	-	85,000
Deletions	(67,000)	(18,985)
Long term obligations payable, December 31, 2007	<u>\$ 140,000</u>	<u>\$ 170,702</u>

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, Louisiana

Notes to the Basic Financial Statements (Continued)

General long-term debt at December 31, 2007 is comprised of the following:

\$335,000 Refunding Bonds, Series 2004, dated May 1, 2004, due in annual installments of \$69,000 to \$71,000 through March 1, 2009, interest at 3.25%, secured by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of special taxes of 5.62 mills.

\$ 140,000

Capital leases at December 31, 2007 are comprised of the following:

The Fire District is obligated under two leases as of December 31, 2007. The leased assets are accounted for in capital assets at a cost of \$326,139.

\$ 170,702

The certificates of indebtedness and capital assets are due as follows:

Year ending <u>December 31,</u>	Governmental Activities			
	Certificates of Indebtedness		Capital Leases	
	Principal payments	Interest payments	Principal payments	Interest payments
2008	69,000	3,429	36,871	10,092
2009	71,000	1,153	37,174	9,789
2010	-	-	39,142	7,821
2011	-	-	41,216	5,746
2012	-	-	16,299	3,010
	<u>\$ 140,000</u>	<u>\$ 4,582</u>	<u>\$ 170,702</u>	<u>\$ 36,458</u>

(6) Risk Management

The Fire District is exposed to risks of loss in the areas of auto and property liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(7) Litigation

There is no litigation pending against the Fire District at December 31, 2007.

(8) Board members

Board members do not get paid for serving on the board. A list of board members as of December 31, 2007 is as follows:

James Patrick Soileau
Daniel McDaniel
Steve Thibodeaux
Grant Soileau
Eddie Goudy

**REQUIRED
SUPPLEMENTARY INFORMATION**

Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

Budgetary Comparison Schedule
General Fund
Year Ended December 31, 2007

	Budget			Variance with Final Budget
	Original	Final	Actual	
Revenues:				Positive (Negative)
Ad valorem tax	\$ 341,000	\$ 341,000	\$ 399,915	\$ 58,915
State revenue sharing	40,000	40,000	45,283	5,283
Miscellaneous income	25,000	25,000	29,295	4,295
Interest income	-	-	2,251	2,251
Total revenues	406,000	406,000	476,744	70,744
Expenditures:				
Current -				
Advertising	1,000	1,000	2,993	(1,993)
Auto expense	10,000	10,000	8,484	1,516
Insurance	26,000	26,000	26,342	(342)
Miscellaneous	1,500	1,500	2,734	(1,234)
Office	-	-	962	(962)
Professional fees	3,500	3,500	10,533	(7,033)
Rent	-	-	1,902	(1,902)
Repairs and maintenance	10,000	10,000	9,315	685
Salaries and related benefits	190,116	190,116	166,993	23,123
Supplies	4,200	4,200	18,567	(14,367)
Uniforms	-	-	2,692	(2,692)
Utilities	13,300	13,300	8,403	4,897
Capital outlay	-	105,000	109,456	(4,456)
Debt Service -				
Principal retirement	85,985	85,985	85,985	-
Interest	11,068	11,068	10,763	305
Total expenditures	356,669	461,669	466,124	(4,455)
Excess of revenues over expenditures	49,331	(55,669)	10,620	66,289
Other financing sources:				
Proceeds from capital lease	-	85,000	85,000	-
Net changes in fund balance	49,331	29,331	95,620	66,289
Fund balance, beginning of year	<u>395,163</u>	<u>395,163</u>	<u>395,163</u>	<u>-</u>
Fund balance, end of year	<u>\$444,494</u>	<u>\$424,494</u>	<u>\$490,783</u>	<u>\$ 66,289</u>

**INTERNAL CONTROL
AND COMPLIANCE**

Chizal S. Fontenot, CPA
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G. Kenneth Pavay, II, CPA
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**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Evangeline Parish Ward One Fire District No. 2
Ville Platte, Louisiana

We have audited the accompanying financial statements of the governmental activities and the major fund of Evangeline Parish Ward One Fire District No. 2 (Fire District), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2007, which collectively comprise the Fire District's basic financial statements and have issued our report thereon dated June 27, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fire District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fire District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fire District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

To the Board of Directors
Evangeline Parish Ward One Fire District No. 2
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Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fire District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Fire District, its Directors and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John J. Dowling & Co.

Opelousas, Louisiana
June 27, 2008

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
VILLE PLATTE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2007

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Evangeline Parish Ward One Fire District No. 2
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and on other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instance of noncompliance material to the financial statements of Evangeline Parish Ward One Fire District No. 2, which would be required to be reported in accordance with Government Auditing Standards, was disclosed during the audit.
4. There was no single audit required under OMB Circular A-133.

B. 2007 FINANCIAL STATEMENT FINDINGS – AUDIT

None

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
VILLE PLATTE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2007

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

N/A – No audit was performed.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A – No audit was performed.

SECTION III - MANAGEMENT LETTER

N/A – No audit was performed.