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**WARD FIVE FIRE PROTECTION DISTRICT**  
Ville Platte, Louisiana

Financial Report

Year Ended December 31, 1999

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 8-9-00

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## ACCOUNTANTS' REPORT

To the Board of Directors  
Ward Five Fire Protection District  
Evangeline Parish, Louisiana

We have compiled the accompanying general purpose financial statements of the Ward Five Fire Protection District, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1999, 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.

The accompanying financial statements for the year ending December 31, 1998, were compiled by other accountants whose report dated May 27, 1999, stated that they did not express an opinion or any other form of assurance on those statements.

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

Ville Platte, Louisiana  
June 23, 2000

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**GENERAL PURPOSE FINANCIAL STATEMENTS**

WARD FIVE FIRE DISTRICT  
Evangeline Parish, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Groups  
December 31, 1999

	Governmental Fund Type	General Fixed Asset Account Group	Totals (Memorandum Only)	
	General Fund		1999	1998
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 80,375	\$ -	\$ 80,375	\$ 241,552
Taxes receivable	128,175	-	128,175	128,175
Land and improvements	-	83,617	83,617	77,887
Buildings and improvements	-	325,683	325,683	325,683
Equipment	-	568,491	568,491	385,609
Amount to be provided for retirement of general long-term debt	-	-	-	-
	<u>\$ 208,550</u>	<u>\$ 977,791</u>	<u>\$ 1,186,341</u>	<u>\$ 1,158,906</u>
Total assets				
<b>LIABILITIES AND FUND EQUITY</b>				
Fund equity:				
Investment in general fixed assets	\$ -	\$ 977,791	\$ 977,791	\$ 789,179
Fund balance - unreserved, undesignated	<u>208,550</u>	<u>-</u>	<u>208,550</u>	<u>369,727</u>
Total fund equity	<u>\$ 208,550</u>	<u>\$ 977,791</u>	<u>\$ 1,186,341</u>	<u>\$ 1,158,906</u>

See accompanying notes and accountants' report.

Ward Five Fire District  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual - Governmental Fund Type - General Fund  
Year Ended December 31, 1999  
With Comparative Actual Amounts for Year Ended December 31, 1998

	General Fund			1998
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Ad valorem taxes	\$ 114,000	\$ 104,852	\$ (9,148)	\$113,674
State revenue sharing	17,000	17,214	214	16,636
Interest income	21,100	21,100	-	10,300
Insurance rebates	5,000	5,667	667	5,381
Total revenues	<u>157,100</u>	<u>148,833</u>	<u>(8,267)</u>	<u>145,991</u>
Expenditures:				
Current -				
Outside services	18,575	19,175	(600)	4,800
Fuel and oil	3,800	4,170	(370)	1,886
Repairs and maintenance	20,100	17,679	2,421	6,936
Utilities	8,000	9,014	(1,014)	7,578
Training	150	87	63	-
Office expense	2,500	2,517	(17)	795
Supplies	7,000	6,043	957	4,067
Insurance	11,000	10,730	270	9,597
Dues	250	238	12	278
Reimbursement	11,000	11,062	(62)	6,674
Licenses and taxes	275	179	96	-
Advertising	1,000	1,026	(26)	760
Per diem	1,800	1,800	-	2,790
Election expense	-	-	-	6,392
Professional fees	4,000	4,118	(118)	5,112
Capital outlay	223,700	222,172	1,528	17,246
Total expenditures	<u>313,150</u>	<u>310,010</u>	<u>3,140</u>	<u>74,911</u>
Excess (deficiency) of revenues over expenditures	(156,050)	(161,177)	(5,127)	71,080
Fund balance, beginning of year	<u>369,727</u>	<u>369,727</u>	-	<u>298,647</u>
Fund balance, end of year	<u>\$ 213,677</u>	<u>\$ 208,550</u>	<u>\$ (5,127)</u>	<u>\$369,727</u>

See accompanying notes and accountants' report.

WARD FIVE FIRE PROTECTION DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Ward Five Fire Protection District (District) was created by and in accordance with provisions of Part 1, Chapter 7, Title 40 of the Louisiana Revised Statutes of 1950 for the purpose of fire protection in the 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.

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 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.

WARD FIVE FIRE PROTECTION DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

The district operates with one fund and one fund category as follows:

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

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 governmental funds. 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

The requirements of LSA-R.S. 39:1304-1305, "Louisiana Local Government Budget Act" were not followed when budgeted revenues exceeded actual revenues by 5% or more and the budget for 1999 was not submitted to the governing authority or made available for public inspection 15 days prior to the beginning of the fiscal year.

F. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

G. 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 general fund when due.



WARD FIVE FIRE PROTECTION DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

II. 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.

(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, 1999 the Fire District had cash and interest-bearing deposits (book balances) totaling \$80,376 as follows:

	<u>1999</u>
Demand deposits	\$ 800
Interest-bearing deposits	<u>79,576</u>
Total	<u>\$ 80,376</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, 1999 of \$84,341 were secured in total by federal deposit insurance.

(3) Litigation

At December 31, 1999, there is no litigation pending against the District.

WARD FIVE FIRE PROTECTION DISTRICT  
Evangeline Parish, 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 year ended December 31, 1999 taxes of 11.37 mills were levied on property with assessed valuations totaling \$10,144,160. Total taxes levied in 1999 were \$115,339. Ad valorem tax receivable was \$115,339 at December 31, 1999.

(5) Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/98	Additions	Deletions	Balance 12/31/99
Land and improvements	\$ 77,887	\$ 5,730	\$ -	\$ 83,617
Buildings and improvements	325,683	-	-	325,683
Equipment	385,609	182,882	-	568,491
Total general fixed assets	\$789,179	\$188,612	\$ -	\$977,791

(6) Board Members' Compensation

The following is a summary of per diem paid to board members during the year ending December 31, 1999:

Ferdie Fontenot	\$ 450
Bob Gassman	420
Wesley McIntosh	240
Johnny Roberts	60
Carroll Weatherford	390
Louis D. Marcantel	240
	\$ 1,800

## **COMPLIANCE**

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

To the Board of Directors  
Ward Five Fire Protection District  
Evangeline Parish, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the Board of Directors of Ward Five Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward Five Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### ***Public Bid Law***

1. Select all expenditures made during the year for material and supplies exceeding \$10,000, 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).

There was one disbursement for materials or supplies exceeding \$10,000. Documentation was examined and it was determined that the requirements of LSA-RS 38:2211-2251 were followed.

### ***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 including the noted information.

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

The Ward Five Fire Protection District has no employees.

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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.

As stated above, the Ward Five Fire Protection District has no employees.

#### ***Budgeting***

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

Management provided us with a copy of the original and amended budget.

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

The budget adoption and amendment were traced to the minute book. The budget was not adopted 15 days prior to the beginning of the fiscal year.

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%.

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

#### ***Accounting and Reporting***

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.

Each of the selected 8 disbursements were for the proper amount, were to the proper payee, were properly coded and received proper approval.

#### ***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 through 42:12 (the open meetings law).

Evidence was examined indicating that agendas for meetings were advertised as required by LSA-RS 42:1 through 42:12.

***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 deposit slips for the period under examination noting none of the above deposits.

***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.

Upon examination of disbursements, it was noted that payments were given to firemen, which were based on the number of responded calls and meetings attended. 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 Five 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana  
June 23, 2000

WARD FIVE FIRE PROTECTION DISTRICT  
Ville Platte, Louisiana

Corrective Action Plan  
Year Ended December 31, 1999

Agreed-Upon Procedures Item #6 and #7

Management will amend and adopt budgets in accordance with the Budget Act in the future.

Agreed-Upon Procedures Item #11

Management will no longer issue payments to volunteer firemen.

Management Letter Item

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