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**WARD FOUR FIRE PROTECTION DISTRICT**  
Pine Prairie, 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 08-02-00

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## 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, 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.

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

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June 21, 2000

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**GENERAL PURPOSE FINANCIAL STATEMENTS**

WARD FOUR FIRE PROTECTION DISTRICT  
Pine Prairie, Louisiana

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

	Governmental Fund Type	Account Groups		Totals (Memorandum Only)	
	General Fund	General Fixed Assets	General Long- Term Debt	1999	1998
ASSETS					
Cash	\$ 6,471	\$ -	\$ -	\$ 6,471	\$ 24,017
Interest-bearing deposits	34,571	-	-	34,571	13,337
Receivables:					
Ad valorem tax	51,021	-	-	51,021	49,447
State revenue sharing	11,646	-	-	11,646	8,126
Accrued interest	485	-	-	485	1,338
Land and improvements	-	5,342	-	5,342	5,342
Buildings and improvements	-	205,398	-	205,398	189,611
Equipment	-	185,500	-	185,500	179,976
Amount to be provided for retirement of general long-term debt	-	-	60,000	60,000	75,000
	<u>\$ 104,194</u>	<u>\$ 396,240</u>	<u>\$ 60,000</u>	<u>\$560,434</u>	<u>\$546,194</u>
Total assets					
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 968	\$ -	\$ -	\$ 968	\$ 6,142
Certificates of indebtedness payable	-	-	60,000	60,000	75,000
Total liabilities	<u>968</u>	<u>-</u>	<u>60,000</u>	<u>60,968</u>	<u>81,142</u>
Fund equity:					
Investment in general fixed assets	-	396,240	-	396,240	374,929
Fund balance - unreserved, undesignated	103,226	-	-	103,226	90,123
Total fund equity	<u>103,226</u>	<u>396,240</u>	<u>-</u>	<u>499,466</u>	<u>465,052</u>
Total liabilities and fund equity	<u>\$ 104,194</u>	<u>\$ 396,240</u>	<u>\$ 60,000</u>	<u>\$560,434</u>	<u>\$546,194</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, 1999

With Comparative Actual Amounts for Year Ended December 31, 1998

	General Fund			1998
	Budget	Actual	Variance - Favorable (Unfavorable)	
<b>Revenues:</b>				
Ad valorem taxes	\$ 51,000	\$ 73,700	\$ 22,700	\$ 52,456
State revenue sharing	11,700	11,646	(54)	12,112
Miscellaneous income	200	1,116	916	14
Interest income	200	490	290	2,443
Total revenues	<u>63,100</u>	<u>86,952</u>	<u>23,852</u>	<u>67,025</u>
<b>Expenditures:</b>				
Current -				
Fuel	1,320	878	442	1,179
Repairs and maintenance	8,400	8,886	(486)	7,329
Utilities	6,000	4,541	1,459	4,997
Outside services	2,400	2,400	-	2,400
Office expense	540	895	(355)	-
Supplies	5,250	4,031	1,219	18,744
Insurance	9,250	9,400	(150)	11,570
Advertising	720	450	270	-
Professional fees	1,900	1,817	83	-
Dues	-	322	(322)	-
Miscellaneous	-	37	(37)	1,283
Seminars and training	200	-	200	238
Capital outlay	16,500	21,311	(4,811)	-
Debt service -				
Principal retirement	15,000	15,000	-	10,000
Interest	3,881	3,881	-	4,600
Total expenditures	<u>71,361</u>	<u>73,849</u>	<u>(2,488)</u>	<u>62,340</u>
Excess (deficiency) of revenues over expenditures	(8,261)	13,103	21,364	4,685
Fund balance, beginning of year	<u>90,123</u>	<u>90,123</u>	<u>-</u>	<u>85,438</u>
Fund balance, end of year	<u>\$ 81,862</u>	<u>\$103,226</u>	<u>\$ 21,364</u>	<u>\$ 90,123</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, 1999 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, 1999 and 1998, the Fire District has cash and interest-bearing deposits (book balances) totaling \$41,042 and \$37,354 respectively, as follows:

	<u>1999</u>	<u>1998</u>
Demand deposits	\$ 6,471	\$ 24,017
Time deposits	<u>34,571</u>	<u>13,337</u>
Total	<u>\$ 41,042</u>	<u>\$ 37,354</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 \$41,042 were secured in total by federal deposit insurance.

(3) Litigation

At December 31, 1999, 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, 1999 and 1998, taxes of 8.95 mills were levied on property with assessed valuations totaling \$7,163,820 and \$6,782,130 for 1999 and 1998, respectively.

Total taxes levied in 1999 and 1998 were \$64,117 and \$60,701 respectively. Taxes receivable were \$51,021 and \$49,447 at December 31, 1999 and 1998, 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 12/31/98	Additions	Deletions	Balance 12/31/99
Land	\$ 5,342	\$ -	\$ -	\$ 5,342
Buildings and improvements	189,611	15,787	-	205,398
Equipment	179,976	5,524	-	185,500
Total general fixed assets	<u>\$374,929</u>	<u>\$ 21,311</u>	<u>\$ -</u>	<u>\$396,240</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, 1999 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 \$ 60,000

The annual requirements to retire the certificates of indebtedness as of December 31, 1999, including  
interest payments of \$6,900 are as follows:

<u>December 31,</u>	
2000	\$ 18,019
2001	17,156
2002	16,294
2003	<u>15,431</u>
	<u>\$ 66,900</u>

## **COMPLIANCE**

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

To the Board of Directors  
Ward Four Fire Protection District  
Pine Prairie, 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 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, 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 were no expenditures made during the year for material and supplies over \$10,000 or for public works over \$100,000.

### ***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 Four 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 indicated above, Ward Four 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 budgets.

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

We traced the adoption of the original budget and amended budget to the minutes.

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 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. No exceptions were noted.

***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.

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

***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 meeting law).

Agendas for meetings were advertised as required by LSA-RS 42:1 – 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, and it appeared that no amounts were proceeds of bank loans, bonds, or like indebtedness.

***Advances and Bonuses***

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances or gifts.

There were no bonuses, advances or gifts noted.

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. 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 21, 2000



WARD FOUR FIRE PROTECTION DISTRICT  
Ville Platte, Louisiana

Corrective Action Plan  
Year Ended December 31, 1999

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.

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## 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, 1999, the following area of noncompliance with state law was noted:

Efforts should be made to insure that all future compilation reports are issued within the time period required by the Legislative Auditor.

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

Ville Platte, Louisiana  
June 21, 2000

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