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

Financial Report

Year Ended December 31, 1999

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Release Date 8-9-00

TABLE OF CONTENTS

	Page
Accountants' Report	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
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
COMPLIANCE	
Independent Accountants' Report on Applying Agreed-Upon Procedures	11-13
Corrective Action Plan	14

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ACCOUNTANTS' REPORT

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

We have compiled the accompanying general purpose financial statements of the Evangeline Parish Ward One Fire District No. 2, 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 financial statements for the year ending December 31, 1998, were included as a special revenue fund in the financial statements of the Evangeline Parish Police Jury and were audited by us. We expressed a qualified opinion on them in our report dated June 4, 1999, because general fixed assets were unauditible, and we have not performed any auditing procedures since that date.

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

Ville Platte, Louisiana
June 13, 2000

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GENERAL PURPOSE FINANCIAL STATEMENTS

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

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

	Governmental Fund Type <u>General Fund</u>	Account Groups		Totals (Memorandum Only)	
		General	General Long-	1999	1998
		<u>Fixed Assetss</u>	<u>Term Debt</u>	<u>(Unaudited)</u>	<u>(Audited)</u>
ASSETS					
Cash and interest-bearing deposits	\$ 788,695	\$ -	\$ -	\$ 788,695	\$ 102,886
Investments	-	-	-	-	630
Receivables:					
Ad valorem tax	342,878	-	-	342,878	164,718
State revenue sharing	7,223	-	-	7,223	14,350
Due from other funds	-	-	-	-	2,100
Land and improvements	-	3,000	-	3,000	3,000
Buildings and improvements	-	80,872	-	80,872	80,872
Equipment	-	379,719	-	379,719	40,558
Amount to be provided for retirement of general long-term debt	-	-	964,723	964,723	-
	<u>\$ 1,138,796</u>	<u>\$ 463,591</u>	<u>\$ 964,723</u>	<u>\$2,567,110</u>	<u>\$ 409,114</u>
Total assets					
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 20,230	\$ -	\$ -	\$ 20,230	\$ 163
Capital lease payable	-	-	114,723	114,723	-
Certificates of indebtedness payable	-	-	850,000	850,000	-
Total liabilities	<u>20,230</u>	<u>-</u>	<u>964,723</u>	<u>984,953</u>	<u>163</u>
Fund equity:					
Investment in general fixed assets	-	463,591	-	463,591	124,430
Fund balance - unreserved, undesignated	<u>1,118,566</u>	<u>-</u>	<u>-</u>	<u>1,118,566</u>	<u>284,521</u>
Total fund equity	<u>1,118,566</u>	<u>463,591</u>	<u>-</u>	<u>1,582,157</u>	<u>408,951</u>
Total liabilities and fund equity	<u>\$ 1,138,796</u>	<u>\$ 463,591</u>	<u>\$ 964,723</u>	<u>\$2,567,110</u>	<u>\$ 409,114</u>

See accompanying notes and accountants' report.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, 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 (Audited)
	Budget	1999 Actual (Unaudited)	Variance - Favorable (Unfavorable)	
Revenues:				
Ad valorem taxes	\$ 158,406	\$ 345,041	\$186,635	\$170,465
State revenue sharing	21,812	14,365	(7,447)	14,323
Interest income	6,500	11,879	5,379	7,909
Other revenues	15,063	15,692	629	18,859
Total revenues	<u>201,781</u>	<u>386,977</u>	<u>185,196</u>	<u>211,556</u>
Expenditures:				
Current -				
Salaries and related benefits	108,296	103,717	4,579	110,002
Auto expense	2,000	1,395	605	1,862
Repairs and maintenance	26,438	15,771	10,667	18,099
Utilities	6,163	4,761	1,402	5,155
Outside services	-	26	(26)	-
Office expense	1,600	1,906	(306)	-
Insurance	13,083	17,695	(4,612)	8,370
Pension expense	-	-	-	8,080
Advertising	1,750	2,780	(1,030)	1,177
Professional fees	23,094	19,218	3,876	610
Uniforms	-	4,280	(4,280)	-
Capital outlay	289,714	339,161	(49,447)	3,200
Debt service -				
Principal retirement	22,846	15,901	6,945	1,272
Interest	-	6,945	(6,945)	-
Total expenditures	<u>494,984</u>	<u>533,556</u>	<u>(38,572)</u>	<u>157,827</u>
Excess (deficiency) of revenues over expenditures	(293,203)	(146,579)	146,624	53,729
Other financing sources (uses):				
Proceeds from issuance of long-term debt	<u>980,624</u>	<u>980,624</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	687,421	834,045	146,624	53,729
Fund balance, beginning of year as restated	<u>284,521</u>	<u>284,521</u>	<u>-</u>	<u>230,792</u>
Fund balance, end of year	<u>\$ 971,942</u>	<u>\$1,118,566</u>	<u>\$146,624</u>	<u>\$284,521</u>

See accompanying notes and accountants' report.

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

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Evangeline Parish Ward One Fire District No. 2 (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 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.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, 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 the proposed budget was not made available for public inspection fifteen days prior to the beginning of the fiscal year and the budget was not formally adopted by ordinance, resolution or other legal instrument. Also, actual expenditures exceeded budgeted expenditures by 5% or more.

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.

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
Ville Platte, 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 and 1998, the Fire District had cash and interest-bearing deposits (book balances) totaling \$788,695 and \$102,886 respectively, as follows:

	1999	1998
Demand deposits	\$ 6,633	\$ 73,378
Certificates of deposit	782,062	29,508
Total	\$ 788,695	\$ 102,886

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 \$826,048 were secured as follows:

Bank balances	\$ 826,048
Federal deposit insurance	\$ 243,986
Pledged securities (Category 3)	331,743
Total	\$ 575,729

Deposit balances were undersecured in the amount of \$250,319 at December 31, 1999.

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

Notes to Financial Statements (Continued)

(3) Litigation

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

(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 10.00 and 5.00 mills, respectively, were levied on property with assessed valuations totaling \$36,220,080 and \$34,404,200 for 1999 and 1998, respectively.

Total taxes levied in 1999 and 1998 were \$362,201 and \$172,021 respectively. Taxes receivable were \$342,878 and \$164,718 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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Land	\$ 3,000	\$ -	\$ -	\$ 3,000
Buildings and improvements	80,872	-	-	80,872
Equipment	40,558	339,161	-	379,719
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total general fixed assets	<u>\$124,430</u>	<u>\$339,161</u>	<u>\$ -</u>	<u>\$463,591</u>

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

Notes to Financial Statements (Continued)

(7) General Long-Term Debt

General long-term debt at December 31, 1999 is comprised of the following:

Certificate of Indebtedness - \$850,000 Certificates of Indebtedness, Series 1999, dated September 1, 1999, due in annual installments of \$105,000- \$140,000 through March 1, 2006, interest at 4.50%, secured by an irrevocable pledge and dedication of the funds to be derived from the levy and collection of special taxes of ten mills.	<u>\$ 850,000</u>
Capital Lease - The fire district is obligated under a one capital lease. The leased asset is accounted for in the general fixed asset account group at a cost of \$166,430.	<u>\$ 114,723</u>

The annual requirements to retire all general long-term debt as of December 31, 1999, including interest payments of \$162,391 are as follows:

<u>December 31,</u>	
2000	\$ 163,523
2001	163,686
2002	163,623
2003	163,336
2004	162,823
2005-2006	<u>310,123</u>
	<u>\$ 1,127,114</u>

(8) Restatement of Fund Balance

Beginning fund balance for the year ended December 31, 1999 was restated due to the correction of an error for the understatement of accounts receivable at December 31, 1998 in the amount of \$164,718.

COMPLIANCE

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Directors
Evangeline Parish Ward One Fire District No. 2
Ville Platte, 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 Evangeline Parish Ward One Fire District No. 2 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Evangeline Parish Ward One Fire District No. 2'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).

Two expenditures were made during the year for materials and supplies exceeding \$10,000. We examined documentation which indicated that both of these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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

Management provided us with the required list.

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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.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agree-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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

The official budget adoption could **not** be 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%.

Actual expenditures exceeded budgeted expenditures 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 and noted one deposit for the proceeds of an \$850,000 certificate of 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.

Upon examination of payroll records and reading of the minutes for the year, there were no payments noted to employees for bonuses, advances or gifts.

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 Evangeline Parish Ward One Fire District No. 2 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 13, 2000

EVANGELINE PARISH WARD ONE FIRE DISTRICT NO. 2
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.

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.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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Management Letter

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

During our compilation of the financial statements of the Evangeline Parish Ward One Fire District No. 2 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 13, 2000

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