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FINANCIAL REPORT OF THE
WARD FIVE FIRE PROTECTION DISTRICT
EVANGELINE PARISH, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1968

Under provisions of State law, this report is a public document. A copy of the report has been submitted to the auditor, or assignee, 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 8-7-86

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ANNUAL FINANCIAL STATEMENTS

JUNE 5, 1994

Office of the Legislative Auditor
1600 Riverside North
P. O. Box 44197
Baton Rouge, Louisiana 70804-0197

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Ward Five Fire Protection District of Evangeline Parish, Louisiana as of and for the fiscal year ended December 31, 1993. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Henry J. White, Jr., Chairman

Enclosure

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Commissioners
Ward Five Fire Protection District
of Evangeline Parish, Louisiana
Turkey Creek, Louisiana

We have compiled the accompanying component unit financial statements of the Ward Five Fire Protection District of Evangeline Parish, Louisiana as of December 31, 1998, and for the year then ended, 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 management. We have not audited or reviewed the accompanying component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Johnson & Vidrine
Certified Public Accountants

June 5, 1999

Office:

MEMBER OF AICPA/CMAA CPA
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Baton Rouge, LA 70801
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CHARLES W. VIDRINE, CPA
Ward Five, P.O. Box 208
Turkey Creek, LA 70564
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CONDENSED UNIT FINANCIAL STATEMENTS
(Combined Statement Overview)

**WNOO-FIVE FIRE PROTECTION DISTRICT
OF FRANKLIN PARISH, LOUISIANA**

**Combined Balance Sheet, All Fund Types, and
Account Groups - December 31, 1993**

	<u>GOVERNMENTAL</u> <u>FUND</u>	<u>ACCOUNT GROUPS</u>	
	<u>GENERAL</u> <u>FUND</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>GENERAL</u> <u>LONG-TERM</u> <u>DEBT</u>
<u>ASSETS AND OTHER DEBITS</u>			
Assets:			
Cash and cash equivalents	\$ 76,833	\$	\$
Receivables	128,173		
Land, Buildings, and equipment subject to be provided for debt service		332,436	50,000
TOTAL ASSETS AND OTHER DEBITS	<u>\$205,010</u>	<u>\$332,436</u>	<u>\$50,000</u>
<u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Certificate of indebtedness Payable	\$ -0-	\$ -0-	\$50,000
Total Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$50,000</u>
Equity:			
Investment in general fixed assets	\$	\$332,436	\$
Fund balances:			
Unreserved-unassigned	332,810		
Total Fund Balances	<u>\$332,810</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$332,810</u>	<u>\$332,436</u>	<u>\$50,000</u>

The accompanying notes are an integral part of this statement.

WARD FIVE FIRE PROTECTION DISTRICT
OF EUNBOULINE PARISH, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE -
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>GENERAL FUND</u>
REVENUES:	
Ad Valorem Taxes	\$189,852
Insurance Rebates	5,282
State Revenue Sharing	<u>58,314</u>
Total Revenues	<u>\$253,448</u>
EXPENDITURES:	
Current Operating	
Advertising	\$ 888
Board Fees	3,340
Secretary and Bookkeeper	3,000
Data	273
Fuel	1,938
Insurance	10,895
Maintenance	20,261
Office Expenses	910
Pay Sten	74
Professional Fees	3,470
Supplies	2,887
Training	382
Utilities	7,384
Capital Outlays	<u>127,389</u>
Total Expenditures	<u>\$281,351</u>
OTHER FINANCING SOURCES:	
Interest	\$ 2,481
Loan Proceeds	<u>20,000</u>
Total Other Financing Sources	<u>\$22,481</u>
EXCESS OF REVENUES AND OTHER FINANCING	
SOURCES OVER EXPENDITURES	
	\$ 22,481
FUND BALANCE, BEGINNING OF YEAR	<u>180,312</u>
FUND BALANCE, END OF YEAR	<u>\$202,793</u>

The accompanying notes are an integral part of this statement.

WABE FIRE PROTECTION DISTRICT
OF CYNOLAINE PARISH, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
BUDGET (BASED) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1985

	GENERAL FUND	
	BUDGET	ACTUAL
REVENUES:		
Ad Valorem Taxes	\$188,836	\$188,052
Insurance Retention	3,382	3,382
State Revenue Sharing	<u>18,380</u>	<u>18,316</u>
Total Revenues	<u>\$210,598</u>	<u>\$210,750</u>
EXPENDITURES:		
Current Operating:		
Advertising	\$ 180	\$ 488
Board Fees	2,400	2,540
Secretary and Bookkeeper	2,180	2,180
Bans	180	273
Fuel	2,000	1,938
Insurance	18,800	18,800
Maintenance	18,250	18,243
Office Expenses	750	910
Pay Item	150	74
Professional Fees	3,700	3,670
Supplies	2,800	2,803
Training	200	200
Utilities	7,300	7,304
Capital Outlays	<u>127,800</u>	<u>127,289</u>
Total Expenditures	<u>\$217,330</u>	<u>\$221,351</u>
OTHER FINANCING SOURCES:		
Interest	\$ 2,500	\$ 2,501
Loan Proceeds	<u>50,000</u>	<u>50,000</u>
Total Other Financing Sources	<u>\$ 52,500</u>	<u>\$ 52,501</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>\$ 45,768</u>	\$ 39,899
FUND BALANCE, BEGINNING OF YEAR		<u>188,312</u>
FUND BALANCE, END OF YEAR		<u>\$228,211</u>

The accompanying notes are an integral part of this statement.

**WARD 5 FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988**

Note A-Summary of Significant Accounting Policies

The Ward 5 Fire Protection District was incorporated August 23, 1988. The Fire District operates under a Board of Commissioners form of government.

The financial statements of the Ward 5 Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities. Based upon the application of these criteria, the Ward 5 Fire Protection District has no potential component units.

The Ward 5 Fire Protection District is a component unit of the Evangelina Parish Police Jury due to the police jury's ability to exercise oversight responsibility over the fire district and its appointment of the fire district board members.

Fund Accounting

The Accounts of the Fire 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 comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the Financial Statements in this report, into Governmental Fund Types and Account Groups as follows:

Governmental Fund

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

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 spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental Fund Operating Statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "Available Spendable Resources" during a period.

Fixed assets used in Governmental Fund Type Operations and infrastructure assets such as roads, etc. (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds. No depreciation has been provided on General Fixed Assets.

All Fixed Assets are valued at historical cost.

Long-Term Liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

MARDI 3 FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONT'D.

The two current groups are not "Funds." They are concerned only with measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for Governmental Fund Types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund Type Expenditures or Fund Liabilities. They are instead reported as liabilities in the general long-term debt Account group.

Basis of Accounting

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

All Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

Budgets and Budgetary Accounting - The Fire District follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Fire District prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. The budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
3. Budgetary amendments involving the transfers of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board.

WARD 5 FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONT'D.

4. All budgetary appropriations lapse at the end of each fiscal year.
5. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted, or as amended from time to time by the Board.

Ad Valorem Taxes

The Ad Valorem Taxes attach as an enforceable lien on property as of January 1, of each year following the year the tax is levied. Taxes are levied by the Evangeline Parish Sheriff's Department in September or October and are actually billed to the taxpayers in November. Taxes are due on December 31, of that year and are normally collected in December of the current year and in January and February of the following year. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are recorded in the year levied.

The Evangeline Parish Sheriff's Department bills and collects property taxes using the assessed values determined by the parish assessor. The Evangeline Parish Tax Collector sends the Fire District's share of the property taxes directly to the Fire District's board of commissioners. The Fire District began receiving ad valorem tax revenues on January 12, 1988.

Taxes receivable at December 31, 1993 consisted of the following:

Ad Valorem Taxes-Current	<u>\$128,175</u>
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WARD 5 FIRE PROTECTION DISTRICT
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

Note B - Fixed Assets

A summary of changes in General Fixed Assets for the year ended December 31, 1988, follows:

	Balance January 1, 1988	Additions	Deletions	Balance December 31, 1988
Land and Improvements	\$ 75,813	\$ 437	\$ -0-	\$ 76,250
Buildings and Improvements	226,819	13,778	-0-	240,597
Equipment	<u>122,815</u>	<u>113,553</u>	<u>-0-</u>	<u>236,368</u>
Total	<u>\$425,447</u>	<u>\$127,768</u>	<u>\$-0-</u>	<u>\$553,215</u>

Note C - Compensation of Board of Commissioners

A schedule of compensation paid to the Board of Commissioners for 1988 is as follows:

	Compensation
John Roberts	\$510
Joel Carter	450
Clarence Abraham	300
Benjamin Fortenot	300
Carroll Heatherford	510
Kidridge Marks	150
Ray Bridges	<u>30</u>
Total	<u>\$2,550</u>

Note D - Collateralization of Cash

The cash accounts of the fire district were collateralized as follows:

Amount secured by FDIC Insurance	\$100,000
Amount of Cash Balances	<u>74,825</u>
Amount unsecured	<u>\$-0-</u>

Note E - Long-Term Debt

\$80,000 Certificate of Indebtedness, 4% payable in one year, due on February 1, 1986.

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

Approved Institute of Certified Public Accountants
Board of Louisiana Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT
ON AFFIDAVIT AGREED-UPOON PROCEEDINGS

To the Board of Commissioners
Ward Five Fire Protection District of
Evangeline Parish, Louisiana
Turkey Creek, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management 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, 1995, included in the accompanying Louisiana Affidavit Agreement. 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 \$3,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2214 (the public bid law).

Three expenditures were made during the year for materials and supplies exceeding \$3,000. We examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2214.

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 47:1101-1124 (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.

CHARGE

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

Management provided us with the required list. (No Employees)

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included in the listing obtained from management in agreed-upon procedure (2) as immediate family members.

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.

We traced the adoption of the original budget to the minutes of a meeting held in December, 1994 which indicated that the budget had been adopted by the Commissioners of Ward Five Fire Protection District by a vote of 3 in favor and 0 opposed. The budget was amended unanimously at the December 5, 1995 meeting.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and:

- (A) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (B) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (C) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the chairman of the Board of Commissioners. In addition, each of the disbursements were traced to the district's minute book where they were approved by the full commission.

Meetings

7. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-MS 42:1 through 42:12 (the open meetings law).

Ward Five Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building.

Bank

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 which appeared to be proceeds of bank loans, bonds, or like indebtedness, which had been properly accounted for.

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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected disbursement records for the year and noted no disbursements which would indicate payments to employees which would constitute 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 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 take responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Johnson & Tidmore
Certified Public Accountants

June 5, 1996
Baton Rouge, Louisiana

Accounting and Reporting

All non- exempt governmental records are available as a public record and have been retained for at least three years, as required by LA-SS 44:1, 44:7, 44:11, and 44:15.

Yes No

We have filed our annual financial statements in accordance with LA-SS 24:126, 24:463, and/or 39:82, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LA-SS 24:927.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 47:1 through 47:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credits for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 5 of the 1874 Louisiana Constitution, Article VI, Section 35 of the 1878 Louisiana Constitution, and LA-SS 47:1418.65.

Yes No

Advances and Expenses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 15 of the 1874 Louisiana Constitution, LA-SS 14:134, and RS 39:729.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other agencies concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u><i>J. Ellis Morgan</i></u>	Secretary	<u>6-10-96</u>	DATE
<u><i>Carol [unclear]</i></u>	Treasurer	<u>6-10-96</u>	DATE
_____	President	_____	DATE