

NEW ORLEANS FIRE PROTECTION DISTRICT
PLUM PLAZA, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Purchased 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 reported to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

6. Total Volume of Combined Statements - Overview

Total volume 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.

7. 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, 1998 and 1999, the Fire District has cash and interest-bearing deposits (bank balances) totaling \$25,321 and \$26,647 respectively, as follows:

	<u>1998</u>	<u>1999</u>
Demand deposits	\$13,321	\$ 8,421
Time deposits	<u>12,000</u>	<u>18,226</u>
Total	\$25,321	\$26,647

These deposits are stated at cash, 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 1998 of \$25,321 were secured in total by federal deposit insurance.

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

Result: Upon examination of disbursements, it was noted that payments were given to Bureau, which were based on the number of suspended calls. Individual payments were less than \$100. Such payments were approved at the November 10, 1986 Board meeting.

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 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 efficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Darvall, Sikes, Kofler, Frederick & Rainey

A Corporation of Certified Public Accountants

Wilde Place, Louisiana
June 8, 1987

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

Result: Ward Four Fire Protection District has no employees. Therefore a list was not obtained.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Result: As indicated above, Ward Four Fire Protection District has no employees.

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

Result: Management did not legally adopt a budget for the year ending December 31, 1986.

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

Result: As noted above, a budget was not legally adopted.

7. Compare the revenues and expenditures of the fiscal 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%.

Result: As noted above, a budget was not legally adopted.

8. Randomly select eight 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.

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

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 481 through 481D (the open meeting law).

Result: Beginning in April 1986, notices and agendas of each board meeting were published in the local newspaper.

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 instruments.

Result: 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 instruments.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

a CORPORATION ORGANIZED UNDER MISSISSIPPI LAWS

1945

1 Louisiana City
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MEMPHIS
Superior Insurance Co.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

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To the Board of Directors
Ward Four Fire Protection District
P.O. Box 100, Louisiana

We have performed 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, 1940. 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.

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LA-SS 28:2211-2212 (the public bid law).

RESULT: One expenditure, exceeding \$5,000 was made during the year for the purchase of equipment. This purchase was made in accordance with LA-SS 28:2211-2212.

2. Obtain from management a list of the immediate family members of each board member as defined by LA-SS 23:1161-1174 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

RESULT: A list of the immediate family members of each board member and a list of outside business interests of all board members and their immediate families was obtained.

MEMPHIS
COMMERCIAL, IN
CORPORATE AND FINANCIAL
ACCOUNTING
MEMPHIS, TENNESSEE

COMPLAINTS

WAGO FORD FIRE PROTECTION DISTRICT
Fire District, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

3. Litigation

At December 31, 1998, 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 taxpayer 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, 1998 and 1999, taxes of \$.95 million were levied on property with assessed valuations totaling \$709,457 and \$618,845, respectively.

Total taxes levied in 1996 and 1999 were \$92,873 and \$99,387, respectively. Taxes receivable were \$98,894 and \$13,188 at December 31, 1996 and 1999, 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 12/31/97	Additions	Deletions	Balance 12/31/98
Land	\$ 8,343	\$ -	\$ -	\$ 8,343
Buildings and improvements	188,873	4,000	-	192,873
Equipment	143,736	38,885	-	182,621
Total general fixed assets	340,952	42,885	\$ -	383,837

WARD POLICE FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund

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.

B. 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.

B. Budgets

A budget for the General Fund for the year ended December 31, 1984 was not adopted in accordance with LSA-R.S. 50:1381, 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.

WARD FOUR FIRE PROTECTION DISTRICT
New Iberia, 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 2, Chapter 7, Title 48 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.

2. 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.

3. 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.

4. 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 board fund category as follows:

WASH. FIRE PROTECTION DISTRICT
FIN. STATE. 1939-1940

Comparative Statement of Revenue, Expenditures and Changes in Fund Balance
 General Fund
 Years Ended December 31, 1939 and 1938

	<u>1939</u>	<u>1938</u>
Revenue:		
Ad valorem taxes	\$49,425	\$49,425
State revenue sharing	12,524	12,524
Grant revenue		18,000
Miscellaneous income	6,284	5,555
Interest income	217	284
Fine levies and rebates	5,451	5,565
Total revenue	<u>\$83,887</u>	<u>\$96,353</u>
Expenditures:		
Current -		
Fuel	1,328	1,328
Repairs and maintenance	2,888	12,481
Utilities	6,955	6,980
Outside services	2,250	1,675
Office expense	217	427
Supplies	5,840	7,828
Insurance	12,358	12,894
Advertising	455	375
Professional fees	1,200	1,200
Rent	675	4
Appropriated deductions	1,200	1,752
Miscellaneous	18	20
Capital outlay	15,000	18,450
Debt service -		
Principal retirement	12,000	12,000
Interest	5,250	4,115
Total expenditures	<u>\$82,352</u>	<u>\$88,352</u>
Excess of revenue over expenditures	1,535	14,001
Fund balance, beginning of year	<u>\$2,626</u>	<u>\$2,626</u>
Fund balance, end of year	<u>\$4,161</u>	<u>\$16,627</u>

See accompanying notes and ACCOUNTANT'S REPORT.

WAB FUND FIDELITY INVESTMENT SERVICES
 FIDELITY FUND, INCORPORATED

Condensed Balance Sheet - Governmental Fund Type and Account Groups
 December 31, 1999

	Governmental Fund Type (General Fund)	Governmental Account		Totals	
		General Fund Account	General Long Term Debt	Combined Total 1999	1998
ASSETS					
Cash	\$75,075	\$ -	\$ -	\$ 75,075	\$ 8,447
Investment-bearing deposits	10,106	-	-	10,106	10,106
Receivables:					
Ad valorem tax	88,808	-	-	88,808	58,156
State revenue sharing	8,819	-	-	8,819	8,121
Accounts receivable	110	-	-	110	126
Land and improvements	-	1,543	-	1,543	1,543
Buildings and improvements	-	189,471	-	189,471	189,113
Equipment	-	185,197	-	185,197	184,776
Amount to be provided for retirement of general long-term debt	-	-	28,000	28,000	28,000
Total assets	\$174,098	\$285,211	\$28,000	\$487,309	\$479,112
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 1,647	\$ -	\$ -	\$ 1,647	\$ 50
Notes payable - lease	1,000	-	-	1,000	1,000
Current portion of long-term debt payable	-	-	28,000	28,000	28,000
Total liabilities	2,647	-	28,000	30,647	29,500
Fund equity:					
Investment in general fund accounts	-	260,100	-	260,100	260,100
Fund balance - unreserved, undesignated	28,000	-	-	28,000	28,000
Total fund equity	28,000	260,100	-	288,100	288,100
Total liabilities and fund equity	\$30,647	\$260,100	\$28,000	\$518,747	\$518,100

See accompanying notes and accounting? to financial

GENERAL PURPOSE FINANCIAL STATEMENTS

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF THE STATE OF MISSISSIPPI

2500 WOODLAND DRIVE
SUITE 200
MOBILE, ALABAMA 36688
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MEMPHIS
2000 N. GUYTON DRIVE
MEMPHIS, TENNESSEE 38103

ACCOUNTANT'S REPORT

To the Board of Directors
Ward Four Fire Protection District
Vine Platte, 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, 1990, in accordance with Statements on Standards for Accounting and Review Services and statements on standards for attestation engagements 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.

Darnall, Sikes, Kolder, Frederick & Rainey
A Corporation of Certified Public Accountants

Vine Platte, Louisiana
June 6, 1991

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WARD FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Financial Report

Year Ended December 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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.

Prepared Date: JAN. 05 1967

WABE FOUR FIRE PROTECTION DISTRICT
 Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

9. CHANGES IN CURRENT LONG-TERM DEBT

Current long-term debt at December 31, 1994 is comprised of the following:

\$125,000 Certificates of Indebtedness, Series 1985, dated March 1, 1985, due in annual installments of \$20,000 and \$20,000 through March 1, 2005, interest at 8.75 percent, secured by an irrevocable, pledge and dedication of funds derived from the levy and collection of a special tax of 8-75 mills	\$ 20,000 *****
Balance of certificates of indebtedness at January 1, 1994	\$100,000
Deductions:	____28,000
Balance of certificates of indebtedness at December 31, 1994	\$ 72,000 *****

The annual requirements to retire the certificates of indebtedness as of December 31, 1994, including interest payments of \$28,000 are as follows:

DECEMBER 31,	Principal	Interest	TOTAL
1997	\$20,000	\$ 2,175	\$ 22,175
1998	20,000	4,400	24,400
1999	20,000	7,000	27,000
2000	20,000	9,400	29,400
2001	20,000	12,000	32,000
2002-2005	<u>25,000</u>	<u>800</u>	<u>25,800</u>
	\$85,000	\$28,000	\$113,000 *****