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WARD FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Financial Report

Year Ended December 31, 1997

This report is a true and correct copy of the financial statements of the Ward Four Fire Protection District for the year ended December 31, 1997, and was prepared for the Board of Directors of the District. The report is available for public inspection at the Board office of the Ward Four Fire Protection District, when appropriate, at the office of the parish clerk of court.

Release Date: APR 5 1998

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

MEMPHIS OFFICE
1000 N. GUYTON ST.
MEMPHIS, TN 38103
901.525.1100
www.koldercpa.com

MEMPHIS OFFICE
1000 N. GUYTON ST.
MEMPHIS, TN 38103
901.525.1100
www.koldercpa.com

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ACCOUNTANTS' REPORT

To the Board of Directors
Bard Four Five Protection District
Fire Station, Louisiana

We have compiled the accompanying general purpose financial statements of the Bard Four Five Protection District, a component unit of the Evangelical Parish, Police Jury, as of and for the year ended December 31, 2007, 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

Ville Platte, Louisiana
July 1, 2008

GENERAL PURPOSE FINANCIAL STATEMENTS

2000 BOND PAY PROVISION STATEMENT
 Pine Prairie, Louisiana

Condensed Balance Sheet - All Governmental Fund Types and Trust Funds
 December 31, 2007

	Governmental Fund Type (2007)(1,2,3)	Trust Funds		Totals	
		General Fund, Total	General, Long Term Debt	Governmental(4,5)	Trust(6)
ASSETS					
Cash	\$11,708	\$ -	\$ -	\$ 11,708	\$ 11,708
Interest-bearing deposits	12,708	-	-	12,708	12,708
Receivables:					
AD (net)	11,100	-	-	11,100	60,804
State (net)	7,000	-	-	7,000	8,518
Accounts receivable	500	-	-	500	510
Land and improvements	-	1,340	-	1,340	5,260
Buildings and improvements	-	180,000	-	180,000	180,000
Equipment	-	180,000	-	180,000	180,000
Amount to be provided for retirement of general long term debt	-	-	20,000	20,000	20,000
Total assets	\$44,516	\$261,340	\$20,000	\$261,340	\$502,516
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 4,700	\$ -	\$ -	\$ 4,700	\$ 7,000
Accrued interest	-	-	-	-	5,000
Deferred capital	-	-	-	-	-
Portion of long term debt payable	-	-	20,000	20,000	20,000
Total liabilities	\$ 4,700	\$ -	\$ 20,000	\$ 24,700	\$ 32,000
Fund equity:					
Investment in general fund assets	-	246,700	-	246,700	246,700
Fund balance - reserved, undesignated	39,816	-	-	39,816	39,816
Total fund equity	\$39,816	\$246,700	\$ -	\$286,516	\$286,516
Total liabilities and fund equity	\$44,516	\$261,340	\$20,000	\$261,340	\$502,516

See accompanying Notes and supplemental reports.

WABE 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, 2007

	GENERAL FUND		
	Budget	Actual	Variance - Favorable Unfavorable
Revenues:			
Ad valorem taxes	482,000	448,431	218,382
State revenue sharing	8,000	12,028	3,928
Grant revenue	-	28,448	28,448
Miscellaneous income	300	4,000	3,600
Interest income	300	2,188	188
Fire insurance rebate	3,400	3,400	-
Total revenues	<u>497,000</u>	<u>498,795</u>	<u>23,402</u>
Expenditures:			
Current -			
Fuel	8,100	8,468	368
Repairs and maintenance	6,000	60,433	18,593
Utilities	6,000	6,000	0
Outside services	2,200	2,200	-
Office expenses	300	300	0
Supplies	8,400	8,738	238
Insurance	12,200	14,474	2,274
Advertising	700	680	(20)
Professional fees	3,000	300	(2,700)
Dues	-	2,200	2,200
Assessor deductions	2,800	2,818	18
Miscellaneous	2,200	2,100	(100)
Seminars and training	800	-	(800)
Capital outlay	18,200	14,200	(4,000)
BOC Service -			
Unicipal retirement	-	10,000	10,000
Interest	-	3,270	3,270
Total expenditures	<u>100,600</u>	<u>202,276</u>	<u>101,676</u>
Excess (deficiency) of revenues over expenditures	3,720	(104)	(10,280)
Fund balance, beginning of year	<u>85,300</u>	<u>85,300</u>	<u>-</u>
Fund balance, end of year	<u>89,020</u>	<u>85,256</u>	<u>(3,764)</u>

See accompanying notes and accountants' report.

WABE FIRE PROTECTION DISTRICT
Fire Precinct, Louisiana

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance -
Governmental Fund Type - General Fund
Years Ended December 31, 1997 and 1998

	<u>1997</u>	<u>1998</u>
Revenues:		
Ad valorem taxes	\$48,831	\$48,831
State revenue sharing	12,528	12,814
Grant revenue	28,448	-
Miscellaneous	4,080	4,204
Interest income	1,188	717
Fire insurance rebate	1,433	1,483
Total revenues	<u>98,508</u>	<u>87,853</u>
Expenditures:		
CURRENT -		
Fuel	1,848	1,818
Repairs and maintenance	25,333	2,598
Utilities	8,095	8,208
Outside services	1,288	1,278
Office expense	303	317
Supplies	8,704	7,840
Insurance	14,474	14,588
Advertising	458	453
Professional fees	958	1,200
Deer	1,203	879
Appropriated deductions	1,913	1,988
Miscellaneous	1,148	18
Seminars and training	-	-
Capital outlay	14,208	25,813
DEBT SERVICE -		
Biological retirement	16,968	16,968
Interest	2,478	2,758
Total expenditures	<u>120,418</u>	<u>121,421</u>
Excess (deficiency) of revenues over expenditures	(21,910)	6,380
Fund balance, beginning of year	<u>81,862</u>	<u>81,826</u>
Fund balance, end of year	<u>59,952</u>	<u>88,206</u>

See accompanying notes and accountants' report.

MAIR FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Notes to Financial Statements

1.1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Mair Four Fire Protection District (District) was created by and in accordance with provisions of Part I, 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.

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

STATE POLICE FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

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:

Governmental Funds

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.

Capital Projects Fund

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The Capital Projects Fund was closed during the fiscal year ended December 31, 1998.

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, 1997 was adopted in accordance with LA 88-4, 19/1981, cited as the "Louisiana Local Government Budget Act."

F. Fund Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fund 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.

WARD FOUR FIRE PROTECTION DISTRICT
FIVE PARISH, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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 in 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.

4. 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.

10) 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.

As December 31, 1997 and 1998, the Fire District has cash and interest-bearing deposits (book balances) totaling \$28,488 and \$21,151 respectively, as follows:

	1997	1998
Demand deposits	\$15,758	\$11,515
Time deposits	12,730	9,636
Total	\$28,488	\$21,151

WARD FOUR FIRE PROTECTION DISTRICT
Pine Bluff, Louisiana

Notes to Financial Statements (Continued)

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 1987 of \$28,486 were secured in total by federal deposit insurance.

(3) LIABILITIES

At December 31, 1987, 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, 1987 and 1986, taxes of 0.05 mills were levied on property with assessed valuations totaling \$4,989,589 and \$5,084,440 for 1987 and 1986, respectively.

Total taxes levied in 1987 and 1986 were \$21,808 and \$23,878, respectively. Taxes receivable were \$23,188 and \$24,884 at December 31, 1987 and 1986, respectively.

(5) Board Members' Compensation

No per diem or other compensation is paid to board members of the District.

WARD FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

16) Change in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/96	ACQUISITIONS	DISPOSITIONS	Balance 12/31/97
Land	\$ 8,343	\$ -	\$ -	\$ 8,343
Buildings and improvements	188,813	-	-	188,813
Equipment	124,362	18,885	-	143,247
Total general fixed assets	\$321,518	\$18,885	\$ -	\$340,403

17) Change in General Long-Term Debt

General long-term debt at December 31, 1997 is comprised of the following:

\$25,000 Certificates of Indebtedness, Series 1997, dated March 3, 1998, due in annual installments of \$10,000 and \$15,000 through March 3, 2000. 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 4.95 mills

\$25,000

Balance of certificates of indebtedness at January 1, 1997

\$25,000

Debtors:

10,000

Balance of certificates of indebtedness at December 31, 1997

\$25,000

The annual requirements to retire the certificates of indebtedness as of December 31, 1997, including interest payments of \$10,381 are as follows:

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$10,000	\$ 4,000	\$ 14,000
1999	10,000	3,881	13,881
2000	15,000	2,000	17,000
2001	10,000	0,000	10,000
2002	10,000	1,379	11,379
2003	10,000	401	10,401
	\$65,000	\$10,381	\$75,381
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COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

1000 Lakeshore Drive
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101

1000 Lakeshore Drive
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101
www.kcslra.com

1000 Lakeshore Drive
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101

1000 Lakeshore Drive
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101

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Phone: (504) 885-1100
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Fax: (504) 885-1101

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

To the Board of Directors
Ward Four Fire Protection District
Baton Rouge, Louisiana

We have performed procedures included in the Louisiana Governmental Audit Guide and summarized 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, 2021. 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 purposes 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-RS 42:1101-1104 (the public bid law).

Result: There were no expenditures exceeding \$5,000 during the year.

2. Obtain from management a list of the immediate family members of each board member as defined by LA-RS 42:1101-1104 (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.

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.

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
1000 Lakeshore Drive
Metairie, Louisiana 70002
Phone: (504) 885-1100
Fax: (504) 885-1101

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 legally adopt a budget for the year ending December 31, 1987 and a copy was obtained.

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

Result: Budget adoption and amendments were 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 \$4 and if actual expenditures exceeded budgeted expenditures by more than \$4.

Result: Actual expenditures exceeded budgeted by more than \$4.

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

- Trace payments to supporting documentation as to proper amount and payee;
- determine if payments were properly coded to the correct fund and general ledger account; and
- 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 42:1 through 42:12 (the open meeting law).

Result: Beginning in February, 1987, minutes 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 indebtedness.

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 indebtedness.

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.

Result: Upon examination of disbursements, it was noted that payments were given to directors, which were based on the number of suspended sales. Individual payments were less than \$500. Such payments were approved at the January 1997 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 the Ward 4, Acropolis Waterworks 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. However, this report is a matter of public record and its distribution is not limited.

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

Wills DOYLE, Louisiana
July 2, 1998

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 1688
VILLE PLATTE, LA 70086

A. Scott Miller, CPA
Kathy P. Longmire, CPA
Todd B. Smith, CPA
Catherine Pitt
Curtis S. Johnson, CPA

J. Tom Coyne, CPA
Bryan E. Jones, CPA
Kathryn Champagne, CPA
Patti Adams-Bruggen, CPA
Greg F. Robinson, CPA

Management Letter

W. G. Lee, CPA
Lynette L. Foy
Jeffrey M. Hester
Lynette L. Foy
Patti Adams-Bruggen
Tom Pitt

A. G. Ray, CPA
Bryan Jones, AT, CPA
T. J. Robinson, CPA
Kathryn Champagne, CPA
Patti Adams-Bruggen
Tom Pitt

A. G. Ray, CPA
W. G. Lee, CPA
Lynette L. Foy
Tom Pitt
Patti Adams-Bruggen
Tom Pitt

Roger F. Fontaine - 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, 1987, we found an area of noncompliance with state law. The report was not issued to the Legislative Judiciary within the six-month statutory completion date, June 16, 1988. The late filing of this report was due to a lack of communication and understanding of items needed to complete this report by both the Ward Four Water District and my firm. In the future, we will both make a greater effort to communicate better and respond quicker to requests for items needed to complete the report by its due date.

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

Victor E. Slaven
VICTOR E. SLAVEN, CPA

WES/bb