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WARD FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana
Financial Statements
For the Year Ended December 31, 2003

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 9-15-04

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ACCOUNTANTS' COMPILATION 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, 2003, 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 information for the preceding year, which is included for comparative purposes was taken from the financial report for that year in which we did not express an opinion or any other form of assurance.

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

Ville Platte, Louisiana
April 6, 2004

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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, 2003

	Governmental	Account Groups		Totals	
	Fund Type	General	General Long-	(Memorandum Only)	
	General Fund	Fixed Assets	Term Debt	2003	2002
ASSETS					
Cash and interest-bearing deposits	\$ 274,666	\$ -	\$ -	\$ 274,666	\$ 53,224
Receivables:					
Ad valorem tax	63,604	-	-	63,604	77,475
State revenue sharing	8,127	-	-	8,127	11,841
Accrued interest	200	-	-	200	200
Land and improvements	-	5,342	-	5,342	5,342
Buildings and improvements	-	211,098	-	211,098	211,098
Equipment	-	230,050	-	230,050	228,660
Amount to be provided for retirement of general long-term debt	-	-	220,000	220,000	15,000
	<u>\$ 346,597</u>	<u>\$ 446,490</u>	<u>\$ 220,000</u>	<u>\$ 1,013,087</u>	<u>\$602,840</u>
Total assets					
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 3,357	\$ -	\$ -	\$ 3,357	\$ -
Certificates of indebtedness payable	-	-	220,000	220,000	15,000
Total liabilities	<u>3,357</u>	<u>-</u>	<u>220,000</u>	<u>223,357</u>	<u>15,000</u>
Fund equity:					
Investment in-general fixed assets	-	446,490	-	446,490	445,100
Fund balance - unreserved, undesignated	126,832	-	-	126,832	142,740
Fund balance - reserved for capital expenditures	<u>216,408</u>	<u>-</u>	<u>-</u>	<u>216,408</u>	<u>-</u>
Total fund equity	<u>343,240</u>	<u>446,490</u>	<u>-</u>	<u>789,730</u>	<u>587,840</u>
Total liabilities and fund equity	<u>\$ 346,597</u>	<u>\$ 446,490</u>	<u>\$ 220,000</u>	<u>\$ 1,013,087</u>	<u>\$602,840</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, 2003
With Comparative Actual Amounts for Year Ended December 31, 2002

	General Fund			2002
	Budget	Actual	Variance - Favorable (Unfavorable)	
Revenues:				
Ad valorem taxes	\$ 75,000	\$ 65,107	\$ (9,893)	\$ 79,658
State revenue sharing	11,500	12,076	576	11,841
State grants	-	2,240	2,240	2,320
Miscellaneous income	7,400	14,613	7,213	7,787
Interest income	1,000	635	(365)	490
Total revenues	94,900	94,671	(229)	102,096
Expenditures:				
Current -				
Advertising	1,500	1,680	(180)	1,410
Dues	500	195	305	220
Fire insurance rebate	6,885	7,936	(1,051)	6,885
Grant allocations	12,940	12,940	-	2,319
Fuel	2,000	2,697	(697)	767
Insurance	10,500	14,133	(3,633)	10,566
Miscellaneous	3,000	614	2,386	296
Outside services	6,000	7,652	(1,652)	7,208
Professional fees	1,500	5,449	(3,949)	1,424
Repairs and maintenance	13,000	31,279	(18,279)	12,276
Supplies	13,500	4,749	8,751	2,791
Utilities	6,500	8,123	(1,623)	6,891
Capital outlay	1,500	1,390	110	7,200
Debt service -				
Principal retirement	15,000	15,000	-	15,000
Interest	431	431	-	1,294
Total expenditures	94,756	114,268	(19,512)	76,547
Excess (deficiency) of revenues over expenditures	144	(19,597)	(19,741)	25,549
Other financing sources:				
Proceeds from long-term debt	220,097	220,097	-	-
Excess of revenues and other financing sources over expenditures	220,241	200,500	(19,741)	25,549
Fund balance, beginning of year	142,740	142,740	-	117,191
Fund balance, end of year	\$362,981	\$343,240	\$(19,741)	\$142,740

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, 2003 was adopted in accordance with LSA-R.S. 39:1301, cited as the "Louisiana Local Government Budget Act." Expenditures for the year exceeded budgeted amounts by more than 5%, and therefore the District did not comply with the 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, 2003 and 2002, the Fire District has cash and interest-bearing deposits (book balances) totaling \$274,666 and \$53,224 respectively, as follows:

	2003	2002
Demand deposits	\$ 237,632	\$ 31,824
Time deposits	37,034	21,400
 Total	 \$ 274,666	 \$ 53,224

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, 2003 of \$275,491 were secured in total as follows:

Bank balances	\$ 275,491
Federal deposit insurance	137,034
Pledged securities	138,457
Total federal insurance and pledged securities	\$ 275,491

WARD FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

(3) Litigation

At December 31, 2003, 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, 2003 and 2002, taxes of 8.95 and 8.93 mills respectively, were levied on property with assessed valuations totaling \$9,218,790 and \$9,116,850 for 2003 and 2002, respectively.

Total taxes levied in 2003 and 2002 were \$82,509 and \$81,414 respectively. Taxes receivable were \$63,604 and \$77,475 at December 31, 2003 and 2002, 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 12/31/02	Additions	Deletions	Balance 12/31/03
Land	\$ 5,342	\$ -	\$ -	\$ 5,342
Buildings and improvements	211,098	-	-	211,098
Equipment	228,660	1,390	-	230,050
Total general fixed assets	\$ 445,100	\$ 1,390	\$ -	\$ 446,490

WARD FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Notes to Financial Statements (Continued)

(7) General Long-Term Debt

General long-term debt at December 31, 2003 is comprised of the following:

\$220,000 Certificates of Indebtedness, Series 2003, dated November 1, 2003, due in annual installments of \$18,000 through \$26,000, interest at 3.75%, secured by an irrevocable pledge and dedication of funds derived from the levy and collection of a special tax of 8.95 mills. \$ 220,000

The annual requirements to retire the certificates of indebtedness as of December 31, 2003, including interest payments of \$39,350 are as follows:

<u>December 31,</u>	
2004	\$ 23,600
2005	26,281
2006	25,794
2007	26,288
2008	25,762
2009-2013	<u>131,625</u>
Total	<u>\$ 259,350</u>

COMPLIANCE

**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, 2003 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. 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 \$15,000, 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 purchases of material and supplies exceeding \$15,000 or public works exceeding \$100,000 for the year ending December 1, 2003.

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.

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 budget. There was no amended budget for the year ending December 31, 2003.

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

We traced the adoption of the 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. Actual expenditures exceeded budgeted expenditures by more than 5%.

Accounting and Reporting

8. Randomly select 6 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 six 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 all bank deposit slips for the period under examination, noting certificates of indebtedness in the amount for \$220,000 were issued on November 1, 2003.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that 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 & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
April 6, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
March 30, 2004

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants
P.O. Box 588
Ville Platte, LA 70586

In connection with your compilation of our financial statements as of December 31, 2003 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of March 30, 2004.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No []

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 LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit 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 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.
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 sources 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.

Mark R. [Signature] Secretary/Treasurer 3/30/14 Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.

WARD FOUR FIRE PROTECTION DISTRICT
Pine Prairie, Louisiana

Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan
Year Ended December 31, 2003

Finding:

The District did not amend the budget for the year 2003 when actual expenditures exceeded budgeted expenditures by more than 5%. This is a violation of LSA-RS 39:1310.

Corrective Action Planned:

The District will amend the budget on annual basis as needed in order to comply with LSA-RS 39:1310.