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**WARD FIVE FIRE PROTECTION DISTRICT**  
Ville Platte, 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 9.1.04

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**KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC**  
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MEMBER OF:

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

\* A Professional Accounting Corporation

**ACCOUNTANTS' COMPILATION REPORT**

To the Board of Directors  
Ward Five Fire Protection District  
Evangeline Parish, Louisiana

We have compiled the accompanying general purpose financial statements of the Ward Five 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  
March 29, 2004

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**GENERAL PURPOSE FINANCIAL STATEMENTS**

WARD FIVE FIRE DISTRICT  
Evangeline Parish, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Group  
December 31, 2003

	Governmental Fund Type General Fund	Account Group General Fixed Assets	Totals (Memorandum Only)	
			2003	2002
<b>ASSETS</b>				
Cash and interest-bearing deposits	\$ 65,505	\$ -	\$ 65,505	\$ 62,714
Revenue receivable	137,843	-	137,843	132,474
Land and improvements	-	84,061	84,061	84,061
Buildings and improvements	-	326,006	326,006	326,006
Equipment	-	893,233	893,233	699,141
	<u>\$ 203,348</u>	<u>\$ 1,303,300</u>	<u>\$ 1,506,648</u>	<u>\$ 1,304,396</u>
Total assets				
Accounts payable	<u>\$ 5,428</u>	<u>\$ -</u>	<u>\$ 5,428</u>	<u>\$ 6,495</u>
Fund equity:				
Investment in general fixed assets	-	1,303,300	1,303,300	1,109,208
Fund balance - unreserved, undesignated	<u>197,920</u>	<u>-</u>	<u>197,920</u>	<u>188,693</u>
Total fund equity	<u>197,920</u>	<u>1,303,300</u>	<u>1,501,220</u>	<u>1,297,901</u>
Total liabilities and fund equity	<u>\$ 203,348</u>	<u>\$ 1,303,300</u>	<u>\$ 1,506,648</u>	<u>\$ 1,304,396</u>

See accompanying notes and accountants' compilation report.

Ward Five Fire District  
Evangeline Parish, 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)	
<b>Revenues:</b>				
Ad valorem taxes	\$ 118,000	\$ 122,817	\$ 4,817	\$ 114,339
State revenue sharing	17,500	23,699	6,199	17,641
Federal Grant	171,000	170,982	(18)	-
Miscellaneous income	-	10	10	5
Interest income	2,500	2,074	(426)	2,053
Insurance rebates	7,500	7,304	(196)	7,870
<b>Total revenues</b>	<u>316,500</u>	<u>326,886</u>	<u>10,386</u>	<u>141,908</u>
<b>Expenditures:</b>				
<b>Current-</b>				
Outside services	21,000	19,200	1,800	18,900
Fuel and oil	3,300	3,096	204	3,031
Repairs and maintenance	16,500	26,914	(10,414)	21,069
Utilities	9,250	9,620	(370)	8,800
Training	400	437	(37)	2,384
Office expense	5,000	6,387	(1,387)	4,088
Supplies	3,000	13,245	(10,245)	5,760
Insurance	30,000	29,569	431	24,411
Dues	200	184	16	190
Reimbursement		3,751	(3,751)	4,700
Licenses and taxes	200	163	37	39
Advertising	2,300	2,543	(243)	980
Per diem	5,800	4,730	1,070	5,570
Professional fees	4,000	3,728	272	7,339
Capital outlay	215,000	194,092	20,908	9,873
<b>Total expenditures</b>	<u>315,950</u>	<u>317,659</u>	<u>(1,709)</u>	<u>117,134</u>
<b>Excess of revenues over expenditures</b>	550	9,227	8,677	24,774
Fund balance, beginning of year	<u>188,693</u>	<u>188,693</u>	-	<u>163,919</u>
Fund balance, end of year	<u>\$ 189,243</u>	<u>\$ 197,920</u>	<u>\$ 8,677</u>	<u>\$ 188,693</u>

See accompanying notes and accountants' compilation report.

**WARD FIVE FIRE PROTECTION DISTRICT**  
**Evangeline Parish, Louisiana**

**Notes to Financial Statements**

(1) Summary of Significant Accounting Policies

The Ward Five 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 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.

WARD FIVE FIRE PROTECTION DISTRICT  
Evangeline Parish, 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

A budget for the General Fund is prepared on a basis consistent with generally accepted accounting principals (GAAP). Budgeted amounts are as originally prepared or as amended by the board. All budgetary appropriations lapse at the end of the fiscal year.

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.



WARD FIVE FIRE PROTECTION DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

H. 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, 2003 the Fire District had cash and interest-bearing deposits (book balances) totaling \$65,505 as follows:

Cash	\$ 800
Interest-bearing deposits	<u>64,705</u>
Total	<u>\$ 65,505</u>

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 \$67,735 were secured in total by federal deposit insurance.

(3) Litigation

At December 31, 2003, there is no litigation pending against the District.

WARD FIVE FIRE PROTECTION DISTRICT  
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

(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 year ended December 31, 2003 taxes of 11.50 mills were levied on property with assessed valuations totaling \$10,973,790. Total taxes levied in 2003 were \$126,201. Ad valorem tax receivable was \$120,027 at December 31, 2003.

(5) Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 12/31/02	Additions	Deletions	Balance 12/31/03
Land and improvements	\$ 84,061	\$ -	\$ -	\$ 84,061
Buildings and improvements	326,006	-	-	326,006
Equipment	699,141	194,092	-	893,233
Total general fixed assets	\$1,109,208	\$ 194,092	\$ -	\$ 1,303,300

(6) Board Members' Compensation

The following is a summary of per diem paid to board members during the year ending December 31, 2003:

Ferdie Fontenot	\$ 450
Carroll Weatherford	420
Bennie Helmer	420
Fred Fontenot	450
Louis D. Marcantel	240
	\$ 1,980

**COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

\* A Professional Accounting Corporation

To the Board of Directors  
Ward Five Fire Protection District  
Evangeline Parish, 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 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, 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 exceptions noted.

### ***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 Five Fire Protection District has no employees.

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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.

As stated above, the Ward Five 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 and amended budget.

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

The budget adoption and amendment were traced to the minute book noting no exceptions.

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 exceed budgeted amounts by 5% or more.

No exceptions were noted.

***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.

Each of the selected 6 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 bank deposit detail for the period under examination noting none of the above deposits.

***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 disbursements and minutes, no such payments were 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 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 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  
March 29, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

3-15-04 (Date Transmitted)

Kolder, Champagne, Slawson & Co LLC  
Certified Public Accountants  
PO Box 588  
Ville Platte, LA 70586 (Auditors)

In connection with your compilation of our financial statements as of [date] 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 (date of completion/representations). 3-15-04

**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.

<u><i>Jo Ella Morgan</i></u>	Secretary	<u>3-15-04</u>	Date
<u><i>Jo Ella Morgan</i></u>	Treasurer	<u>3-15-04</u>	Date
<u><i>Ludwig L. Foster</i></u>	President	<u>3-15-04</u>	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.