

**AGRIA FIRE PROTECTION DISTRICT NO. 5**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT RIGHTS**  
**SEPTEMBER 30, 1978**

ASSETS	<u>GOVERNMENTAL FUND</u> TYPE	<u>ACCOUNT GROUPS</u>	
	General	General Fixed Assets	General Long-Term Debt
Cash on deposit—operating accounts	\$44,750	\$	\$
Certificates of deposit	47,813		
Fixed assets (at cost)		99,979	
amounts to be provided for the payment of general long-term debt	_____	_____	219,000
<b>TOTAL ASSETS</b>	<b><u>\$138,363</u></b>	<b><u>\$99,979</u></b>	<b><u>\$219,000</u></b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 1,321	\$	\$
General obligation bonds			219,000
<b>Total Liabilities</b>	<b><u>\$ 1,321</u></b>	<b><u>\$ - 0 -</u></b>	<b><u>\$219,000</u></b>
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$	99,979	\$
Fund Balance	13,647		
<b>Total Fund Balance</b>	<b><u>\$13,647</u></b>	<b><u>\$ - 0 -</u></b>	<b><u>\$ - 0 -</u></b>
<b>Total Fund Equity</b>	<b><u>\$13,647</u></b>	<b><u>\$99,979</u></b>	<b><u>\$ - 0 -</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$15,968</u></b>	<b><u>\$99,979</u></b>	<b><u>\$219,000</u></b>

The accompanying notes are an integral part of this statement.

Management provided us with the required list.

4. Determine whether any of these 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.

None of the employees included on the list of employees provided by management (agreed upon procedure (3)) appeared on the list provided by management in agreed upon procedure (2).

#### Budgeting

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

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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 January, 1995 which indicated that the budget had been adopted by the commissioners of Mason Fire Protection District No. 1 by a vote of 5 in favor and 0 opposed.

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

#### Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

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 payee 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

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## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGRICULTURE PROCEDURES**

To the Board of Directors  
Acadia Fire Protection District No. 4  
Acadia Parish, Louisiana  
Eunice, Louisiana

I have performed the procedures included in the Louisiana Government Audit Code and enumerated below, which were agreed to by the management of Acadia Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia Fire Protection District No. 4's compliance with certain laws and regulations during the year ended December 31, 1984, included in the accompanying Louisiana Attachment Questionnaire. This agreement procedure 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, I 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.

### **Public Bid Law**

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-82 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000.

### **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 LA-85 42:1391-1414 (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.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

**NOTE F - SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS**

A schedule of per diem paid to the Board of Directors for 1994 is as follows:

	COMMISSION
Lester Francois	\$ 390
Kia Frey	270
John Marfo	120
Roger Pedigo	390
Ronnie Clavier	<u>360</u>
Total	<u>\$3,740</u>

**NOTE G - COLLATERALIZATION OF CASH**

Cash Balance per Books	\$ 79,168
Amount secured by FDIC Insurance	\$100,000
Amount unsecured	<u>-0-</u>
Total cash	<u>\$ 79,168</u>

**NOTE H - LOCAL SERVICE AGREEMENT**

A local service agreement between the Acadia Fire Protection District No. 4 and the City of Kenosha authorizes the transfer of 2 1/2 mills out of 8 mills to the city of Kenosha to assist in providing fire protection to residents located in the area of the Acadia Fire Protection District No. 4.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

The bonds will be secured by an eight (8) mill tax on all the property subject to taxation in the Fire District for a period of ten (10) years, beginning with the year 1989. The bonds were issued for the purpose of acquiring buildings, machinery and equipment, including both real and personal property to be used in giving fire protection to the property in the District, title to which shall be in the public.

**NOTE D - BOND PRINCIPAL PAYMENTS**

The bond principal and interest payments will be paid through the general fund by a special tax of four (4) mills. The following is a summary of bond principal payments for the \$100,000 Ad Valorem Tax Revenue Bonds of the Acadia Fire Protection District No. 4:

Year April 1.	Amount	Year April 1.	Amount
1987	10,000	2003	15,000
1988	10,000	2004	15,000
1989	10,000	2005	20,000
2000	10,000	2006	20,000
2001	15,000	2007	25,000
2002	15,000	2008	25,000
2003	15,000	2009	25,000
		<b>TOTAL</b>	<b><u>\$215,000</u></b>

**NOTE E - LITIGATION**

In the opinion of the Fire District's attorney the claims and potential claims against the Fire District not covered by insurance would not materially affect the Financial Statements of the Fire District.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

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 in. Taxes are levied by the Acadia 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. Revenue from ad valorem taxes will be budgeted in the year received.

The Acadia Parish Sheriff's Department bills and collects property taxes using the assessed values determined by the parish assessor. The Acadia Parish Tax Collector sends the Fire District's share of the property taxes directly to the Fire District's Board of Directors.

**NOTE B - FIXED ASSETS**

A summary of changes in General fixed Assets follows:

	Balance October 1, 1990	ADDITONS	DELETIONS	Balance October 31, 1991
Fire Trucks	\$	\$	\$	\$41,000
Buildings and Improvements	34,728			34,728
Equipment	12,687	2,626	10	15,303
Total	\$47,415	\$2,626	\$10	\$50,031

**NOTE C - CHANGES IN LONG-TERM DEBT**

	Balance October 1, 1990	ISSUANCES	DELETIONS	Balance October 31, 1991
Bond Payable	\$25,000	\$	\$10,000	\$15,000
Total	\$25,000	\$	\$10,000	\$15,000

ACADIA FIRE PROTECTION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

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.

The two account 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 as 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.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

Because the police jury appoints the governing board and controls the scope of public services, the Fire District was determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the fire district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

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 purposes 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 Liability

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.

**SEANEA FIRE PROTECTION DISTRICT NO. 4  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE,  
BUDGET COMPARE BASIS: AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1976**

	GENERAL FUND	
	BUDGET	ACTUAL
<b>REVENUES</b>		
Ad Valorem Taxes	\$	190,541
Interest		7,521
Insurance Refunds		1,222
Total Revenues	\$	199,284
<b>EXPENDITURES</b>		
Current Operating	\$ 432	\$ 4,272
Professional Services		70
Service Charge		300
Office Expenditures	300	2,260
Repairs and Maintenance	3,000	125
Fees		325
Fuel		1,800
Secretary	1,800	
Supplies	480	18
Insurance	3,000	4,810
Utilities		620
Road Maintenance Fees	500	800
City Portion of Ad Valorem Taxes For Risk	3,100	18,814
Medical		1,100
Parson		1,320
Donations		100
Waste Service		14,910
Interest	14,000	10,000
Principal	10,000	10,000
Capital Outlay	4,000	2,426
Total Expenditures	151,232	112,528
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>48,052</b>	<b>86,756</b>

The accompanying notes are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements-Overview)

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To the Board of Directors  
Acadia Fire Protection District No. 4  
of Acadia Parish, Louisiana  
Eunice, Louisiana

I have compiled the accompanying component unit financial statements of Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana as of December 31, 1994, 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. I 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.

*Michael W. Johnson*

Michael W. Johnson  
Certified Public Accountant

March 21, 1997  
Eunice, Louisiana

**ANNUAL FINANCIAL STATEMENTS**

**MARCH 31, 1992**

Office of the Legislative Auditor  
1400 Riverside North  
P. O. Box 94387  
Baton Rouge, Louisiana 70804-9387

In accordance with Louisiana Revised Statute 24:524, enclosed are the annual financial statements for Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana as of and for the fiscal year ended December 31, 1990. 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,

A handwritten signature in dark ink, appearing to be "K. J. [unclear]", is written over a horizontal line. The signature is stylized and somewhat cursive.

Enclosure

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**FINANCIAL REPORT  
OF THE  
ACACIA FIRE PROTECTION DISTRICT NO. 4  
OF ACACIA PARISH, LOUISIANA  
FOR THE YEAR ENDED  
SEPTEMBER 30, 1944**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and other appropriate public officials. The report is available for public inspection at the District Headquarters of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 03 1987

NOTES TO FINANCIAL STATEMENTS  
ACADIA FIRE PROTECTION DISTRICT NO. 4  
FOR THE YEAR ENDED SEPTEMBER 30, 1988

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Acadia Fire Protection District No. 4 of Acadia Parish was created by the Acadia Parish Police Jury, as authorized by Louisiana Revised Statutes 28:1781-1800. The ordinance creating this district was dated February 24, 1988. The Acadia Fire Protection District No. 4 of Acadia Parish is governed by a five member board of directors. The district was created for the purpose of acquiring buildings, machinery, and equipment, including both real and personal property to be used in giving fire protection to the property in the District.

The accounting and reporting policies of the Acadia Fire Protection District No. 4 conform to generally accepted accounting principles as applicable to governments. Budgeting is an essential element of the financial planning, control and evaluation processes of governments. Louisiana Revised Statute 28:1206 requires municipalities with a General Fund or special Revenue Fund to prepare budgets, which cover operating and capital expenditures, for these funds. The accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

GASB Codification Section 3100 established criteria for determining the governmental reporting entity and component units that should be included with the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service