

**FINANCIAL REPORT  
OF THE  
ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
BASILE, LOUISIANA  
FOR THE YEAR ENDED  
DECEMBER 31, 2019**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners  
Acadia-Evangeline Fire Protection District  
Basile, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and each major fund of the Acadia-Evangeline Fire Protection District of Basile, Louisiana, a component unit of the Acadia and Evangeline Parish Police Juries, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Acadia-Evangeline Fire Protection District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

### ***Management's Responsibility for the Financial Statements***

The management of the Acadia-Evangeline Fire Protection District is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

### ***Accountant's Responsibility***

My responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally

accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

***Accountant's Conclusion***

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

***Other-Matter Paragraphs***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The budgetary comparison schedule has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the required supplementary information. I have not audited the required supplementary information and do not express an opinion on such required supplementary information.

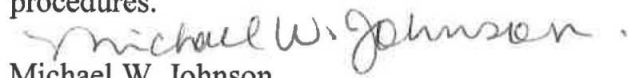
Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

*Other Supplementary Information*

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 21, 2020, on the results of my agreed-upon procedures.



Michael W. Johnson

Certified Public Accountant, APC

May 21, 2020

Eunice, Louisiana

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Statement of Net Position

December 31, 2019

Governmental  
Activities

**ASSETS:**

Current Assets:

Cash and Interest-Bearing Deposits	\$1,254,972
Ad Valorem Taxes Receivable	289,032
Grant Receivable	<u>5,358</u>
Total Current Assets	<u>\$1,549,362</u>

Noncurrent Assets:

Security Deposit	\$ 100
Restricted Assets	
Cash and Interest-Bearing Deposits	49,030
Capital Assets, Net (Note C)	<u>339,402</u>
Total Noncurrent Assets	<u>\$ 388,532</u>
Total Assets	<u>\$1,937,894</u>

**LIABILITIES AND NET POSITION:**

Current Liabilities:

Accounts Payable	\$ 2,389
Salaries Payable	2,847
Payroll Taxes Payable	<u>1,901</u>
Total Current Liabilities	<u>\$ 7,137</u>

Total Liabilities \$ 7,137

Net Position:

Net Investment in Capital Assets	\$ 339,402
Restricted For:	
Acquisition of capital assets	120,388
Grant Expenditures	1,837
Unrestricted	<u>1,469,130</u>
Total Net Position	<u>\$1,930,757</u>
Total Liabilities and Net Position	<u>\$1,937,894</u>



**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Statement of Activities

For the Year Ended December 31, 2019

	<u>Governmental Activities</u>
<b>EXPENSES:</b>	
Fire Protection:	
Operating	\$ 172,650
Depreciation	36,833
Interest	414
Total program expenses	<u>\$ 209,897</u>
<b>GENERAL REVENUES:</b>	
Ad Valorem Taxes	\$ 281,764
Insurance Rebates	13,925
Interest	13,085
Rent	300
State Revenue Sharing	941
State Supplemental Pay	6,000
Operating Grants	5,358
Miscellaneous	6,665
Total general revenues	<u>\$ 328,038</u>
Increase (decrease) in net position	\$ 118,141
Net position-beginning of year	<u>1,812,616</u>
Net position-end of year	<u>\$1,930,757</u>

**FUND FINANCIAL STATEMENTS**

## **FUND DESCRIPTIONS**

General Fund-to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Debt Service Fund-to account for the accumulation and payment of monies for long-term debt. These have been taken care of. The remainder of these funds have been approved for use in the purchase of capital assets by the Louisiana Office of Attorney General.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Balance Sheet  
Governmental Funds  
December 31, 2019

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>			
Cash and Interest-Bearing Deposits	\$1,256,809	\$ 47,193	\$1,304,002
Ad Valorem Taxes Receivable	247,148	41,884	289,032
Due From Other Funds	1,450	32,761	34,211
Security Deposits	100		100
Grant Receivable	<u>5,358</u>		<u>5,358</u>
Total Assets	<u>\$1,510,865</u>	<u>\$ 121,838</u>	<u>\$1,632,703</u>
<b>LIABILITIES AND FUND BALANCES:</b>			
Liabilities:			
Payroll Taxes Payable	\$ 1,901	\$	\$ 1,901
Due to Other Funds	<u>32,761</u>	<u>1,450</u>	<u>34,211</u>
Total Liabilities	<u>\$ 34,662</u>	<u>\$ 1,450</u>	<u>\$ 36,112</u>
Fund Balances:			
Restricted for:			
Capital Outlay	\$	\$ 120,388	\$ 120,388
Unassigned	<u>1,476,203</u>		<u>1,476,203</u>
Total Fund Balances	<u>\$1,476,203</u>	<u>\$120,388</u>	<u>\$1,596,591</u>
Total Liabilities and Fund Balances	<u>\$1,510,865</u>	<u>\$121,838</u>	<u>\$1,632,703</u>

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
Reconciliation of the Balance Sheet-  
Governmental Funds to the Statement of Net Position  
December 31, 2019

Governmental Funds Fund Balances at December 31, 2019	\$1,596,591
Total net assets reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	339,402
Certain liabilities (such as accrued expenses) are not due and payable in the current period and therefore are not reported in the funds.	<u>(5,236)</u>
Net position of governmental activities	<u>\$1,930,757</u>

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Statement of Revenues, Expenditures, and  
Changes in Fund Balances-Governmental Funds  
For the Year Ended December 31, 2019

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Total Governmental Funds</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	\$ 281,764	\$	\$ 281,764
Insurance Rebates	13,925		13,925
Interest	13,085		13,085
Rent	300		300
State Revenue Sharing	941		941
State Supplemental Pay	6000		6000
Grants	5,358		5,358
Miscellaneous	<u>6,665</u>		<u>6,665</u>
Total Revenues	<u>\$ 328,038</u>	<u>\$ 0</u>	<u>\$ 328,038</u>
<b>EXPENDITURES:</b>			
Current Operating	\$ 179,258	\$	\$ 179,258
Capital Outlay	<u>11,375</u>		<u>11,375</u>
Total Expenditures	<u>\$ 190,633</u>	<u>\$ 0</u>	<u>\$ 190,633</u>
Net Change in Fund Balances	\$ 137,405	\$ 0	\$ 137,405
Fund Balances-beginning of year	<u>1,338,798</u>	<u>120,388</u>	<u>1,459,186</u>
Fund Balances-end of year	<u>\$1,476,203</u>	<u>\$ 120,388</u>	<u>\$1,596,591</u>

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances-  
Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2019

Net change in fund balances-total governmental funds	\$137,405
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$36,833) exceeded capital outlays (\$11,375) in the current year.	(25,458)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	<u>6,194</u>
Change in net position of governmental activities	<u>\$118,141</u>

**NOTES TO THE FINANCIAL STATEMENTS**



ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
Notes to the Financial Statements  
As of and For the Year Ended December 31, 2019

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

As provided by Louisiana Revised Statute 40:1496, the Acadia-Evangeline Fire Protection District is governed by five commissioners who are resident property taxpayers of the district. These five commissioners are collectively referred to as the board of commissioners. Two members (each) are appointed by the parish governing authorities of Acadia and Evangeline Parishes and one member by the governing body of the municipal corporation in the district. The members serve terms of two years. Vacancies are filled by the bodies making the original appointments. The district was created to acquire, maintain, and operate buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire prevention and control within the district.

The District's financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting standards. The most significant of the district's policies are described below.

**1. Reporting Entity**

GASB Codification Section 2100 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

Because the Evangeline and Acadia Parish Police Juries appoint the governing board and control the scope of public service, the district was determined to be a component unit of both the Evangeline and the Acadia Parish Police Juries, the governing bodies of the parishes and the governmental bodies with the oversight responsibility.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Police Juries, the general

## ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

### Notes to the Financial Statements (continued)

government services provided by those governmental units, or the other governmental units that comprise the governmental reporting entity.

## 2. Basis of Presentation

### Governmental-Wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity. These statements present governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

### Fund Financial Statements:

Financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses.

The funds of the district are described below:

- Governmental Funds-used to account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. All funds of the District are classified as governmental funds.
  - General Fund-used to account for all activities except those legally or administratively required to be accounted for in other funds. It is the primary operating fund of the District.
  - Debt Service Fund-used to account for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the District. Ad valorem taxes are used for the payment of interest and principal on the District's general long-term debt. The District had no long-term debt as of December 31, 2019. The monies remaining in the fund have been approved for use in the purchase of capital assets by the Louisiana Office of Attorney General.

## ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

### 3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

#### Measurement Focus:

In the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund Balance is classified as net position.

In the fund financial statements, all governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period.

These funds use fund balance as their measure of available spendable financial resources at the end of the period.

#### Basis of Accounting:

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the related liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

## ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

### 4. Assets, Liabilities, and Equity

#### Cash and Interest-Bearing Deposits:

Cash and interest-bearing deposits includes all demand, savings accounts, and certificates of deposits of the District.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered, or the District will not be able to recover the collateral securities that are in the possession of an outside party. 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 similar federal security 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 bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balance (bank balances) at December 31, 2019, and the related federal insurance and pledged securities:

Bank balances	<u>\$1,304,002</u>
Insured	\$ 250,000
Pledged securities	<u>1,054,002</u>
Total	<u>\$1,304,002</u>

Deposits in the amount of \$1,054,002 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the District's name. The District does not have a policy for custodial credit risk.

The District follows state law regarding its deposits and investments; however, it has not adopted a formal deposit and investment policy.

#### Receivables:

In the government-wide statements, receivables include all revenue earned at year-end and not yet received. In the fund financial statements, receivables include accruals for revenues which are measurable and available. Major receivable balances for the District's governmental activities reported in both the government-wide and the fund financial statements include ad valorem taxes.

## ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

Notes to the Financial Statements (continued)

### Interfund Receivables and Payables:

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

### Fixed Assets:

The accounting treatment of property, plant, and equipment (fixed assets) depends on whether they are reported in the government-wide or fund financial statements.

#### *Government-Wide Statements*

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation. Estimated historical cost of \$129,849 was used to value the assets acquired prior to January 1, 1989. Estimated fair value for land donated in 2008 was \$7,500. Estimated fair value for equipment donated in 2009 was \$1,413.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	10 years
Improvements	20 years
Buildings	40 years

#### *Fund Financial Statements*

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

### Restricted Assets:

Restricted assets include cash and interest-bearing deposits of the general and debt service funds that are set aside for the following purposes:

## ACADIA-EVANGELINE FIRE PROTECTION DISTRICT

### Notes to the Financial Statements (continued)

1. Acquisition of capital assets	\$ 47,193
2. Monies in grant fund	<u>1,837</u>
Total Restricted Assets	<u>\$ 49,030</u>

#### Long-Term Debt:

The accounting treatment of long-term debt depends on whether the assets are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long term debt consists of general obligation bonds.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

#### Equity Classifications:

##### *Government-Wide Statements*

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets-consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position-consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position-consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
Notes to the Financial Statements (continued)

*Fund Statements*

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District’s Board, which is the highest level of decision-making authority for the District.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- e. Unassigned – all other spendable amounts.

It is the District's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the District uses committed, assigned, and lastly unassigned amounts of fund balance, in that order, when expenditures are made.

**5. Revenues, Expenditures, and Expenses**

Ad Valorem Taxes

Ad Valorem Taxes are levied by the Evangeline and the Acadia Parish Sheriffs’ Departments in September or October and are actually billed to the taxpayers in November. Taxes are due by 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 attach as an enforceable lien on property and become delinquent on January 1 of each year following the year the taxes are levied.

The Evangeline and the Acadia Parish Sheriffs’ Departments bill and collect property taxes using the assessed values determined by the parish assessors. The Evangeline and the Acadia Parish Tax Collectors send the district’s share of the ad valorem taxes collected directly to the district’s board of commissioners.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
Notes to the Financial Statements (continued)

Revenues from ad valorem taxes are budgeted in the year levied.

Expenditures:

In the government-wide financial statements, expenses are classified by function for governmental activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds—By Character:	Current
	Capital Outlay
	Debt Service

In the fund financial statements, governmental funds report expenditures of financial resources.

**6. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**7. Subsequent Events**

We have evaluated events subsequent to the balance sheet date through the date the financial statements were available to be issued.

**NOTE B – AD VALOREM TAXES**

For the twelve months ended December 31, 2019, the 2019 tax roll taxes of 5.11 mills were levied on property with assessed valuations totaling \$ 55,139,590 and were dedicated as follows:

Maintenance	<u>5.11</u>	mills
Total	<u>5.11</u>	mills

Total taxes levied were \$281,764.04.



**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
Notes to the Financial Statements (continued)

**NOTE C – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019, is as follows:

	<u>Balance 1/1/19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/19</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 17,500	\$	\$	\$17,500
Capital assets being depreciated:				
Machinery and Equipment	2,025,893	11,375		2,037,268
Buildings	246,173			246,173
Total capital assets:	<u>\$2,289,566</u>	<u>\$ 11,375</u>	<u>\$ 0</u>	<u>\$2,300,941</u>
Less accumulated depreciation:				
Machinery and Equipment	\$1,834,826	\$ 30,679	\$	\$1,865,505
Buildings	89,880	6,154		96,034
Total accumulated depreciation	<u>\$1,924,706</u>	<u>\$ 36,833</u>	<u>\$ 0</u>	<u>\$1,961,539</u>
Governmental activities capital assets, net	<u>\$ 364,860</u>	<u>\$(25,458)</u>	<u>\$ 0</u>	<u>\$ 339,402</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Fire Protection	<u>\$ 36,833</u>
Total governmental activities depreciation expense	<u>\$ 36,833</u>

**NOTE D-LITIGATION**

Management has asserted that there is no pending or threatened litigation against the District.

**NOTE E-COMMISSIONERS' COMPENSATION**

<u>Name</u>	<u>Office Held</u>	<u>Term</u>	<u>Amount</u>
Randall Fruge	President	12/2021	\$ 0
Neil LeJeune	Vice-President	12/2021	0
Darwin Christ	Commissioner	12/2020	0
Darrell J. Fruge	Commissioner	12/2021	0
Eddie Ortego	Commissioner	12/2021	0

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Notes to the Financial Statements (continued)

The members of the board of commissioners do not receive compensation.

**NOTE F-ON-BEHALF PAYMENTS**

The State of Louisiana paid the District's fire chief \$6,000 of supplemental pay during the year ended December 31, 2019. Such payments are recorded as state supplemental pay revenue and are included in current operating expenditures in the government-wide and fund financial statements.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
 Budgetary Comparison Schedule  
 General Fund  
 For the Year Ended December 31, 2019

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance with Final Budget Positive / (Negative)</u>
<b>Revenues:</b>				
Ad Valorem Taxes	\$220,000	\$220,000	\$281,764	\$ 61,764
Insurance Rebates	15,000	13,925	13,925	0
Interest	5,000	12,400	13,085	685
Rent	100	100	300	200
State Revenue Sharing	0	0	941	941
State Supplemental Pay	6,000	6,000	6,000	0
Grants	0	0	5,358	5,358
Miscellaneous	200	4,100	6,665	2,565
<b>Total Revenues</b>	<u>\$246,300</u>	<u>\$256,525</u>	<u>\$328,038</u>	<u>\$ 71,513</u>
<b>Expenditures</b>				
Current Operating	\$209,380	\$207,230	\$179,258	\$ 27,972
Capital Outlay	50,000	65,000	11,375	53,625
<b>Total Expenditures</b>	<u>\$259,380</u>	<u>\$272,230</u>	<u>\$190,633</u>	<u>\$ 81,597</u>
<b>Net Change in Fund Balances</b>	\$(13,080)	\$(15,705)	137,405	<u>\$153,110</u>
Fund Balance-beginning of year	1,246,055	1,338,798	1,338,798	
Fund Balance-end of year	<u>\$1,232,975</u>	<u>\$1,323,093</u>	<u>1,476,203</u>	

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Notes to the Budgetary Comparison Schedule

General Fund

For the Year Ended December 31, 2019

(1) Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

(2) Budgetary Practices

The District adopts a budget annually. The annual budget is adopted by the board of commissioners in an open meeting prior to the commencement of the year for which the budget is being adopted.

When actual revenues are failing to meet budgeted revenues by five percent or more and/or actual expenditures are exceeding budgeted expenditures by five percent or more, the board of commissioners adopts an amended budget in an open meeting before year-end.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

**OTHER  
SUPPLEMENTARY INFORMATION**

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

Schedule of Compensation, Benefits, and Other Payments  
to the Agency Head, Political Subdivision Head, or Chief Executive Officer  
as of December 31, 2019

Agency Head Name: Gregory E. Savoy, Fire Chief

<u>Purpose</u>	<u>Amount</u>
Salary	32,000
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	600
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0
State Supplemental Pay	6,000

**OTHER  
REPORTING REQUIREMENTS**



# MICHAEL W. JOHNSON

Certified Public Accountant

(A PROFESSIONAL CORPORATION)

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EUNICE, LOUISIANA 70535

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners  
Acadia-Evangeline Fire Protection District  
Basile, Louisiana

I have performed the procedures enumerated below, which were agreed to by Acadia-Evangeline Fire Protection District and the Louisiana Legislative Auditor (the specified parties), on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2019, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$30,000. No expenditures were made during the year for public works exceeding \$157,700.

**Code of Ethics for Public Officials and Public Employees**

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon procedure 3 appeared on the list provided by management for agreed-upon procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

**Budgeting**

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

Management provided us with a copy of the original budget as well as the amended budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced the adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on November 20, 2018, and the adoption of the amended budget to the minutes of the meeting of the District's commissioners held on November 20, 2019.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether 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 revenues exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts by more than 5%.

#### **Accounting and Reporting**

9. Obtain the list of all disbursements made during the year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- a. Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

- b. Report whether the six disbursements were coded to the correct fund and general ledger account.

All six of the payments were properly coded to the correct fund and general ledger account.

- c. Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six selected disbursements were traced to the district's minute book where they were approved by the full commission.

#### **Meetings**

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than an unmarked copy of the notices and agendas.

#### **Debt**

11. Obtain bank deposit slips for the year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### **Advances and Bonuses**

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

#### **State Audit Law**

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The District submitted the report by the June 30 deadline.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance list with R.S. 24:513 (the audit law).

The District was not on the noncompliance list at any time during the year.

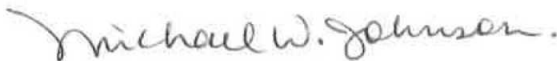
### Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

My prior year report, dated June 17, 2019, did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



Michael W. Johnson  
Certified Public Accountant, APC

May 21, 2020  
Eunice, Louisiana

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

5/12/2020 (Date Transmitted)

Michael W. Johnson, CPA, APC (CPA Firm Name)  
P.O. Box 529 (CPA Firm Address)  
Erville, LA 70535 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 5/12/2020 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the 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 R.S. 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 R.S. 42:1119.

Yes  No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No [ ]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

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 R.S. 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, R.S. 14:138, and AG opinion 79-729.

Yes  No

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

We have evaluated our compliance with these laws and regulations prior to making these representations.

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.

Yes  No

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

The previous responses have been made to the best of our belief and knowledge.

<u>Sandra Bergum</u>	Secretary	<u>5/12/2020</u>	Date
<u>Sandra Bergum</u>	Treasurer	<u>5/12/2020</u>	Date
<u>Kandy Full</u>	President	<u>5/12/2020</u>	Date