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FINANCIAL REPORT
OF THE
ACADIA FIRE PROTECTION DISTRICT NO. 4
OF ACADIA PARISH, LOUISIANA
FOR THE YEAR ENDED
SEPTEMBER 30, 1960

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the state and other appropriate public officials. The report is available for public inspection at the State's House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4-19-64

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ANNUAL FINANCIAL STATEMENTS

March 18, 2004

Office of the Legislative Auditor
1600 Riverside North
P.O. Box 94797
Baton Rouge, LA 70804-0197

In accordance with Louisiana Revised Statute 24:514, 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 September 30, 2003. 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,



Roger P. Kelly
President

Enclosure

MICHAEL W. JOHNSON

Certified Public Accountant
A PROFESSIONAL CORPORATION
301 North 11th Street - Post Office Box 509
BUNGE, LOUISIANA 70308
Phone (504) 451-1961

MEMBER NATIONAL ASSOCIATION
OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER SOCIETY
OF
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

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 September 30, 2003, and for the year then ended, in accordance with Statements on Standards for Accounting and Reporting 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 of the Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana. 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated March 18, 2004, on the results of my agreed-upon procedures.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant
March 18, 2004
Eunice, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements - Overview)

ACADIA FIRE PROTECTION DISTRICT NO. 4
CONDENSED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GRANTS
SEPTEMBER 30, 2001

	Governmental	ACCOUNT GRANTS	
	Fund Type	General	General Long-Term Fund
ASSETS			
Cash on deposit-operating accounts	\$ 106,499	\$	\$
Cash on deposit-reserve account	28,168		
Certificates of deposit	17,835		
All Valuer's Taxes Receivable	16,600		
Fund assets (in care)		\$ 301,664	
Amounts to be provided for the payment of general long-term debt			\$ 298,000
TOTAL ASSETS	<u>\$169,102</u>	<u>\$301,664</u>	<u>\$298,000</u>
LIABILITIES			
Payroll Taxes Payable	\$ 317	\$	\$
All Valuer's Taxes Paid Under Protest	73,879		
General Obligation bond			\$ 298,000
TOTAL LIABILITIES	<u>\$74,196</u>	<u>\$</u>	<u>\$298,000</u>
FUND EQUITY			
Investment in general fund assets	\$	\$ 301,664	\$
Fund Balance	\$ 118,130		
Total Fund Balance	<u>\$118,130</u>	<u>\$</u>	<u>\$</u>
Total Fund Equity	<u>\$118,130</u>	<u>\$301,664</u>	<u>\$</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$169,102</u>	<u>\$301,664</u>	<u>\$298,000</u>

The accompanying notes are an integral part of this statement.

ACADIA FIRE PROTECTION DISTRICT NO. 4
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2001

	GENERAL FUND
REVENUES	
Ad Valorem Taxes	\$128,807
Insurance Rebate	2,498
Interest	1,800
Total Revenues	\$133,105
EXPENDITURES	
Current Operating:	
Professional Services	\$2,316
Taxes Paid Under Protest	1,000
Office & Postage	662
Repairs and Maintenance	3,793
Insurance Rebate	2,498
Donations	360
Dues	88
Fuel	179
Printing Expenses	6,778
Salaries	5,000
Taxes and Licenses	489
Insurance	4,375
Utilities	1,865
Wood Maintenance Fee	250
City Portion of Ad Valorem Taxes	48,348
Payroll	2,800
Fireman Attendance	2,975
Debt Service	
Interest	14,540
Principal	11,800
Capital Outlay	
Total Expenditures	\$117,872
EXCESS (Deficiency) OF REVENUES and Other	
FINANCING Sources OVER EXPENDITURES	
and Other Financing Use	
	\$15,233
Fund Balance, Beginning of Year	118,142
Fund Balance, End of Year	\$133,375

The accompanying notes are an integral part of this statement.

**ACADIA FIRE PROTECTION DISTRICT NO. 4
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND FINANCIAL FUND BALANCE -
BUDGET TO-DATE BASIS AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2004**

	GENERAL FUND	
	BUDGET	ACTUAL
REVENUES		
Ad Valorem Taxes	\$176,000	\$125,627
Insurance Rebate	1,500	1,498
Interest	890	1,300
Total Revenues	<u>\$178,390</u>	<u>\$128,425</u>
EXPENDITURES		
Current Operating		
Professional Services	250	2,350
Bank Charges	250	0
Taxes Paid Under Protest	11,000	1,064
Office & Postage	1,000	602
Repairs and Maintenance	4,000	3,792
Insurance Rebate	4,000	3,498
Donations	0	200
Deer	100	88
Fuel	300	170
Postage Expense	100	4,170
Selfy Deposit Fee - Bond	80	0
Salaries	5,000	3,000
Taxes and Licenses	300	400
Supplies	5,000	0
Insurance	4,000	4,170
Utilities	1,000	1,060
Facility Maintenance Fee	1,200	150
City Portion of Ad Valorem Taxes	50,000	49,100
Fire Grant	3,000	3,500
Fireman Attendance	3,000	3,070
Debt Service		
Interest	15,000	14,540
Principal	12,000	11,000
Capital Outlay	30,000	21,100
Total Expenditures	<u>\$150,400</u>	<u>\$127,822</u>
EXCESS (Deficiency) OF REVENUES and Other FINANCIAL RESOURCES OVER EXPENDITURES and Other Financing Costs		
	\$27,990	\$ 4,603
Fund Balance, Beginning of Year	<u>131,507</u>	<u>131,507</u>
Fund Balance, End of Year	<u>\$159,497</u>	<u>\$136,110</u>

The accompanying notes are an integral part of this statement.

**ACADIA FIRE PROTECTION DISTRICT NO. 4
OF ACADIA PARISH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2003**

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 38:1751-1800. The ordinance creating this district was dated February 14, 1989. 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 providing fire protection to the property in the district.

The financial statements of the Acadia Fire Protection District No. 4 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.

Reporting Entity

CLASS 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 police jury appoints the governing board and controls the scope of public service, 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 the oversight responsibility. The accompanying financial statements present information only on the funds maintained by the fire district and do not present information on the

ACADEA FIRE PROTECTION DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS (continued)

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 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 purpose for which they are to be spent and the means by which operating 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 Funds

General Fund – The General Fund is the General Operating Fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.

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 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.

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 the Governmental Funds. No depreciation has been provided on General Fixed Assets.

All fixed assets are recorded at historical cost.

ACADIA FIRE PROTECTION DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS (continued)

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 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 the measurements made, regardless of the measurement focus applied.

All Governmental 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.

Budgets and Budgetary Accounting

The fire district adopts a budget annually. The budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) and is adopted by the board of directors in an open meeting prior to the commencement of the year for which the budget is being adopted.

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

ACADIA FIRE PROTECTION DISTRICT NO. 4
 NOTES TO FINANCIAL STATEMENTS (continued)

All appropriations lapse at year-end.

Ad Valorem Taxes

Ad Valorem 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 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 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 district's share of the property taxes collected directly to the district's board of commissioners.

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

NOTE B - CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in general fixed assets of the district for the year ended September 30, 2003:

	Balance October 1, 2002	Additions	Deletions	Balance September 30, 2003
Fixed Assets	<u>\$278,548</u>	<u>\$11,116</u>	<u>\$0</u>	<u>\$289,664</u>
Total	<u>\$278,548</u>	<u>\$11,116</u>	<u>\$0</u>	<u>\$289,664</u>

ACADIA FIRE PROTECTION DISTRICT NO. 4
 NOTES TO FINANCIAL STATEMENTS (continued)

NOTE C - CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of changes in general long-term debt of the district for the year ended September 30, 2005:

	Balance October 1, 2002	Additions	Deletions	Balance September 30, 2005
\$134,000 General Obligation Bonds Payable, Series 1999	<u>\$201,000</u>	<u>50</u>	<u>\$11,000</u>	<u>\$290,000</u>
Total	<u>\$201,000</u>	<u>50</u>	<u>\$11,000</u>	<u>\$290,000</u>

The bonds are secured by a special tax to be imposed and collected annually in excess of all other taxes on all property subject to taxation within the territorial limits of the district. The bonds were issued for the purpose of acquiring, constructing, and improving fire protection facilities and equipment, including fire stations and trucks, title to which shall be in the public, and providing \$135,000 of funds to pay a portion of the cost of advance refunding an outstanding issue of general obligation bonds dated October 1, 1999. The bond principal and interest payments are paid through the General Fund by a special tax of four (4) mills.

Payments to maturity are as follows:

Year	Amount
2004	\$12,000
2005	13,000
2006	13,000
2007	14,000
2008	13,000
2009-2019	<u>223,000</u>
Total	<u>\$288,000</u>

NOTE D-LITIGATION

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

ACADIA FIRE PROTECTION DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS (continued)

NOTE E-SCHEDULE OF COMMISSIONERS' COMPENSATION

A schedule of compensation paid to the Board of Commissioners for the fiscal year ended September 30, 2003 is as follows:

Board member	Compensation
Ramiro Clarin	\$600
Lester Francois	400
Kim Frey	150
John Kanta	550
Roger Podigo	<u>600</u>
Total	\$2,300

NOTE F- LOCAL SERVICE AGREEMENT

A local service agreement between the Acadia Fire Protection District No. 4 and the City of Eunice authorizes the transfer of 5 1/2 mills out of 8 mills to the City of Eunice to assist in providing fire protection to residents located in the area of the Acadia Fire Protection District No. 4.

NOTE G-TAXES PAID UNDER PROTEST

A portion (\$1,864) of the ad valorem taxes collected by the District during the fiscal year ended September 30, 2003 was paid under protest. State law provides that protested money can only be used for non-recurring expenses except for any such funds pledged as security for any bonds or other evidences of indebtedness. If the taxpayer prevails in court, they have the choice of taking a credit on future taxes or requesting a refund from the District. If the Louisiana Tax Commission prevails in court, the district will have to remit 10% of the protested amount to the Louisiana Tax Commission.

The District shows each year's protested collections as an expenditure in the financial statements.

MICHAEL W. JOHNSON

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Louisiana Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON A PLANNING AGREEMENT PROCEDURE

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

I have performed the procedures included in the *Louisiana Government Audit Guide* 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 September 30, 2002, included in the accompanying *Louisiana Attention Questionnaire*. This agreed upon 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 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 38:2311-2351 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$15,000 or public works exceeding \$100,000.

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 LSA-RS 42:1161-1124 (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 as with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

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.

None of the employees included on the list of employees provided by management in 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 as well as the amended budget.

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 on September 4, 2002, and the adoption of the amended budget to the minutes of a meeting held on September 3, 2003.

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.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted amounts by more than 5% and actual expenditures did not exceed budgeted amounts 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.

We examined supporting documentation for each of the six selected disbursements and found that payment 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.

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

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).

Acadia Fire Protection District No. 4 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

Bills

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 copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Payroll

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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected disbursement records for the year and noted no instances, which would indicate payments to employees, which would constitute bonuses, advances, or gifts.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Acadian Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

March 18, 2000
Bossier, Louisiana

ACADEIA FIRE PROTECTION DISTRICT NO.4
P.O. BOX 804
BUNICE, LA 70515

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

March 18, 2004 (Date Transmitted)

Michael W. Johnson, CPA

PO Box 529

Bunice, LA 70515

(Auditor)

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 28:211 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].

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.

You [] 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.

You [] 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, 1990, under circumstances that would constitute a violation of LSA-RS 42:1112.

You [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1261-14) 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, 44:3, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 52:403, and/or 30:52, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 34:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Data

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 VI, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 28:1419.60-1419.80.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 18 of the 1974 Louisiana Constitution, LSA-RS 14:136, and RS 49:729.

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 this report.

 Secretary 3/29/04 Date
 Treasurer 3/29/04 Date
 Controller 3/29/04 Date

ACADIA FIRE PROTECTION DISTRICT NO. 4
Schedule of Prior Year Findings
For the Year Ended September 30, 2003

No prior year findings.

**ACADIA FIRE PROTECTION DISTRICT NO. 4
Management's Correction Action Plan
For the Year Ended September 30, 2005**

No current year findings.