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FINANCIAL REPORT
OF THE
ACADIA FIRE PROTECTION DISTRICT NO. 4
OF ACADIA PARISH, LOUISIANA
FOR THE YEAR ENDED
SEPTEMBER 30, 1999

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

Release Date. MAR 22 2000

TABLE OF CONTENTS

	Page
Affidavit	1
Compilation Letter	2
COMPONENT UNIT FINANCIAL STATEMENTS: (Combined Statement - Overview)	
Combined Balance Sheet - All Fund Types and Account Groups	3
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP BASIS) and Actual	4 - 5
Independent Accountant's Report on Applying Agreed-Upon Procedures	6 - 8
Louisiana Attestation Questionnaire	9 - 10
Schedule of Prior Year Findings	11
Management's Corrective Action Plan	12

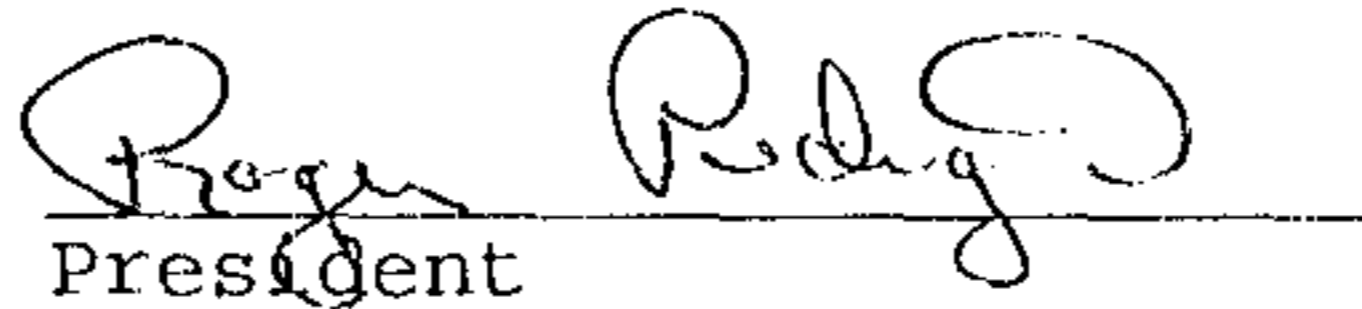
ANNUAL FINANCIAL STATEMENTS

March 1, 2000

Office of the Legislative Auditor
1600 Riverside North
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

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, 1999. 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,



President

Enclosure

MICHAEL W. JOHNSON

Certified Public Accountant

105 North 11th Street - Post Office Box 529
EUNICE, LOUISIANA 70535
Phone (318) 457-7951

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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 September 30, 1999, 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 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 1, 1999, on the results of my agreed-upon procedures.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the component unit financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Michael W. Johnson

Michael W. Johnson
Certified Public Accountant

March 9, 2000
Eunice, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements-Overview)

ACADIA FIRE PROTECTION DISTRICT NO. 4
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 1999

	<u>GOVERNMENTAL FUND</u> <u>TYPE</u>	<u>ACCOUNT GROUPS</u>	
<u>ASSETS</u>	<u>General</u>	<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>
Cash on deposit-operating accounts	\$ 87,166	\$	\$
Certificates of deposit	26,957		
Ad Valorem Taxes Receivable	3,857		
Fixed assets (at cost)		255,775	
Amounts to be provided for the payment of general long-term debt	_____	_____	\$330,000
TOTAL ASSETS	<u>\$117,980</u>	<u>\$255,775</u>	<u>\$330,000</u>
<u>LIABILITIES</u>			
Payroll Taxes Payable	\$ 115	\$ -0-	\$ -0-
General obligation bond	-0-	-0-	330,000
TOTAL LIABILITIES	<u>\$ 115</u>	<u>\$ -0-</u>	<u>\$330,000</u>
<u>FUND EQUITY</u>			
Investment in general fixed assets	\$ -0-	\$255,775	\$ -0-
Fund Balance	<u>\$117,865</u>	<u>\$ -0-</u>	<u>-0-</u>
Total Fund Balance	<u>\$117,865</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Fund Equity	<u>\$117,865</u>	<u>\$255,775</u>	<u>\$ -0-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$117,980</u>	<u>\$255,775</u>	<u>\$330,000</u>

See accompanying accountant's report.

ACADIA FIRE PROTECTION DISTRICT NO. 4
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 1999

	GENERAL FUND	
	BUDGET	ACTUAL
<u>REVENUES</u>		
Ad Valorem Taxes	\$	\$100,511
Interest		7,039
Insurance Rebate		3,661
Total Revenues	\$ -0-	\$111,211
<u>EXPENDITURES</u>		
<i>Current Operating</i>		
Advertising	\$	\$ 2,247
Professional Services		9,130
Bank Charges		205
Office Expenditure		120
Repairs and Maintenance	3,000	3,504
Insurance Rebate		1,767
Donations		232
Dues		73
Election Expense		1,515
Fuel	500	87
Pension Expense		3,129
Safety Deposit Box Rent		30
Secretary	3,000	3,000
Supplies	500	
Insurance	2,500	2,442
Utilities	500	541
Bond Maintenance Fees	2,000	1,204
City Portion of Ad Valorem Taxes		42,139
Per Diem	2,100	1,650
Fireman Attendance	1,600	1,321
<i>Debt Service</i>		
Interest		6,990
Principal		10,000
Capital Outlay	5,000	151,555
Total Expenditures	\$ 20,700	\$242,881

See accompanying accountant's report.

(Continued)

ACADIA FIRE PROTECTION DISTRICT NO. 4
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 1999
 (Continued)

	<u>GENERAL FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>
<u>OTHER FINANCING SOURCES:</u>		
Proceeds of Refunding Debt	\$ -0-	\$330,000
Total Other Financing Sources	\$ -0-	\$330,000
<u>OTHER FINANCING USES:</u>		
Payment to Refunded Debt Escrow Agent	\$ -0-	\$190,885
Total Other Financing Uses	\$ -0-	\$190,885
<u>EXCESS (Deficiency) OF</u>		
<u>REVENUES and Other Financing</u>		
<u>Sources OVER EXPENDITURES and</u>		
<u>Other Financing Uses</u>		
	\$ (20,700)	\$ 7,445
<u>Fund Balance, Beginning of Year</u>	\$	<u>110,420</u>
<u>Fund Balance, End of Year</u>		<u>\$117,865</u>

See accompanying accountant's report.

MICHAEL W. JOHNSON

Certified Public Accountant

105 North. 11th Street - Post Office Box 529
EUNICE, LOUISIANA 70535
Phone (318) 457-7951

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON 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 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, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. 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 38:2211-2251 (the public bid law).

One expenditure was made for material and supplies exceeding \$15,000. I examined documentation which indicated that this expenditure had been properly advertised and accepted.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

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

Management provided us with the required list.

Required payroll tax returns were not filed and required payroll tax deposits were not made (Finding No. 1999-4).

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 (agreed upon procedure (3)) appeared on the list provided by management in agreed upon procedure (2).

Budgeting

5. Obtained 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 on September 2, 1998.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year exceeded budgeted amounts by more than 5% and the budget was not amended accordingly. Revenues were not budgeted for (Finding No. 1999-1 and Finding No. 1999-2).

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.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted deposits which were proceeds of a \$330,000 refunding bond.

Receipts of monies were not timely deposited (Finding No. 1999-3).

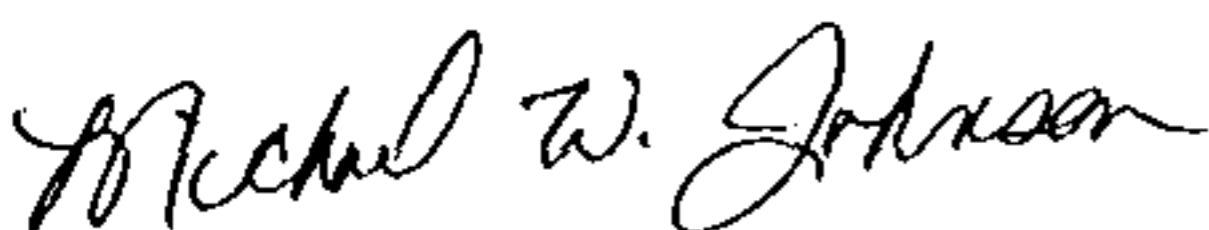
Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

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 Acadia 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
Certified Public Accountant

March 9, 2000
Eunice, Louisiana

ACADIA FIRE PROTECTION DISTRICT NO. 4
P O BOX 894
EUNICE, LOUISIANA 70535

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

January 29, 2000 (Date Transmitted)

Michael W. Johnson, CPA

P.O. Box 529

Eunice, LA 70535

(Auditors)

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

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

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

Yes [] No []

Code of Ethics for Public Officials and Public Employees

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

Yes [] No []

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

Yes [] No []

Budgeting

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

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

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

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

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

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []


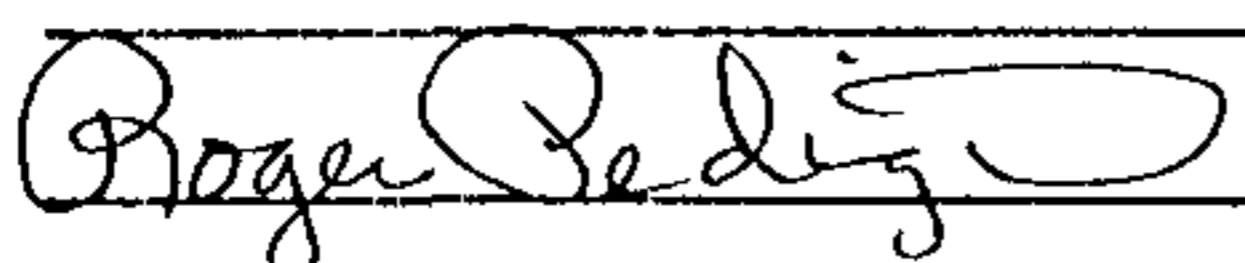
Advances and Bonuses

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

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary	<u>1-29-00</u>	Date
"	Treasurer	<u>11</u>	Date
	President	<u>1-29-00</u>	Date

ACADIA FIRE PROTECTION DISTRICT NO. 4
Schedule of Prior Year Findings
For the Year ended September 30, 1999

1998-1	Failure to amend budget: Management should monitor actual revenues and expendi- tures against budgeted amounts and amend the budget accordingly.	Unresolved. (See Finding No. 1999-1)
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ACADIA FIRE PROTECTION DISTRICT NO. 4
Management's Corrective Action Plan
For the Year Ended September 30, 1999

- 1999-1 **Failure to amend budget:**
Management should monitor actual revenues and expenditures against budgeted amounts and amend the budget accordingly.
- Management will establish procedures to monitor budgeted revenues and expenditures against actual amounts and amend the budget accordingly.
- 1999-2 **Failure to budget for revenues:**
Management should budget for revenues for the District's general fund as required by the state budget law.
- Management will budget for revenues when adopting future budgets for the District's General Fund.
- 1999-3 **Cash not timely deposited:**
Management should deposit receipts of monies in a timely manner.
- Management will begin depositing receipts of monies in a timely manner.
- 1999-4 **Failure to file required payroll tax returns and make required payroll tax deposits:**
Management should ensure that all payroll tax returns are filed and payroll tax deposits are made.
- Management will begin monitoring to ensure that payroll tax returns are filed and payroll deposits are made.