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**FINANCIAL REPORT OF THE  
ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
BASILE, LOUISIANA  
FOR THE YEAR ENDED  
DECEMBER 31, 1999**

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

JUL 26 2000

Release Date \_\_\_\_\_

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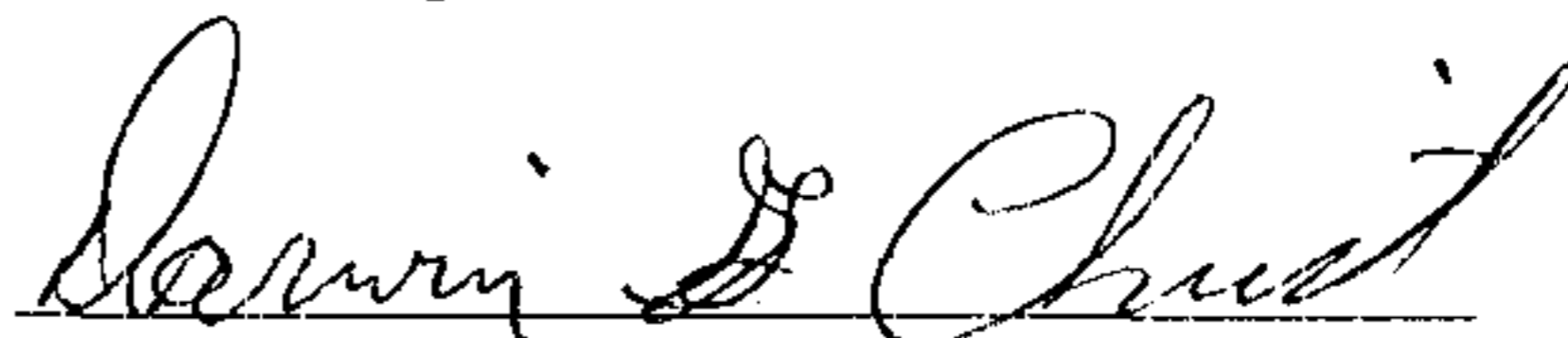
**ANNUAL FINANCIAL STATEMENTS**

June 12, 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 the Acadia-Evangeline Fire Protection District of Basile, Louisiana as of and for the year ended December 31, 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,

A handwritten signature in cursive script, reading "Darwin D. Christ", written over a horizontal line.

Enclosure

# MICHAEL W. JOHNSON

*Certified Public Accountant*

105 North 11th Street - Post Office Box 529  
EUNICE, LOUISIANA 70535  
Phone (337) 457-7951

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

I have compiled the accompanying component unit financial statements of the Acadia-Evangeline Fire Protection District, Basile, Louisiana as of December 31, 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. 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.

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

June 12, 2000  
Eunice, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements - Overview)

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
**COMBINED BALANCE SHEET -**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>GOVERNMENTAL FUNDS</b>		<b>ACCOUNT GROUPS</b>	
	<b>GENERAL FUND</b>	<b>DEBT SERVICE FUND</b>	<b>GENERAL FIXED ASSETS</b>	<b>GENERAL LONG-TERM DEBT</b>
<b><u>ASSETS AND OTHER DEBTS</u></b>				
Assets:				
Cash and cash equivalents	\$253,388	\$ 39,482	\$	\$
Receivables	117,803	87,786		
Due from other funds	6,407			
Deposits	100			
Land, Buildings, and Equipment			860,226	
Amount to be provided for retirement of long-term debt	-----	-----	-----	510,303
TOTAL ASSETS AND OTHER DEBTS	<u>\$377,698</u>	<u>\$127,268</u>	<u>\$860,226</u>	<u>\$510,303</u>
<b><u>LIABILITIES, EQUITY, AND OTHER CREDITS</u></b>				
Liabilities:				
Due to other funds	\$	\$ 6,407	\$	\$
Notes payable				10,303
Bonds payable				500,000
Total Liabilities	<u>\$ -0-</u>	<u>\$ 6,407</u>	<u>\$ -0-</u>	<u>\$510,303</u>
Equity and Other Credits:				
Investment in general fixed assets	\$	\$	\$860,226	\$
Fund balances:				
Reserved for Debt Service		120,861		
Unreserved-undesignated	<u>377,698</u>	-----	-----	-----
Total Equity and Other Credits	<u>\$377,698</u>	<u>\$120,861</u>	<u>\$860,226</u>	<u>\$ -0-</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$377,698</u>	<u>\$127,268</u>	<u>\$860,226</u>	<u>\$510,303</u>

See accompanying accountant's report.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>GOVERNMENTAL FUND</u>	
	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>
<b><u>REVENUES</u></b>		
Ad valorem taxes	\$ 99,553	\$ 79,433
Intergovernmental revenues:		
State revenue sharing (net)	869	
Insurance rebates	6,424	
Insurance reimbursements	3,558	
Rents	100	
Total Revenues	<u>\$110,504</u>	<u>\$ 79,433</u>
<b><u>EXPENDITURES</u></b>		
Current Operating		
Bank charges	\$ 15	\$ 250
Dues & Publications	3,255	
Utilities	763	
Secretarial expense	480	
Inspection & licenses	518	
Supplies	2,549	
Accounting & legal	3,161	
Insurance	10,995	
Repairs & maintenance	2,133	
Capital outlay	82,797	
Debt Service		
Interest		28,293
Principal		35,151
Total Expenditures	<u>\$106,666</u>	<u>\$ 63,694</u>
<b><u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u></b>	<u>\$ 3,838</u>	<u>\$ 15,739</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>		
Interest	\$ 5,112	\$
Total Other Financing Sources (Uses)	<u>\$ 5,112</u>	<u>\$ -0-</u>
<b><u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u></b>	<u>\$ 8,950</u>	<u>\$ 15,739</u>
<b><u>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</u></b>	<u>368,748</u>	<u>105,122</u>
<b><u>FUND BALANCES (Deficit) AT END OF YEAR</u></b>	<u>\$377,698</u>	<u>\$120,861</u>

See accompanying accountant's report.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP Basis) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>GENERAL FUND</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>
<b><u>REVENUES</u></b>		
Ad valorem taxes	\$ 96,500	\$ 99,553
Intergovernmental revenues:		
State revenue sharing (net)	1,598	869
Insurance rebates	5,857	6,424
Insurance reimbursements		3,558
Rents		100
Total Revenues	<u>\$103,955</u>	<u>\$110,504</u>
<b><u>EXPENDITURES</u></b>		
Current Operating		
Bank charges	\$ 1,250	\$ 15
Pension expense	3,018	-0-
Dues & Publications	334	3,255
Utilities	2,348	763
Legal Ads	289	-0-
Secretarial expense	60	480
Inspection & licenses	56	518
Supplies	576	2,549
Accounting & legal	4,877	3,161
Insurance	8,352	10,995
Repairs & maintenance	4,744	2,133
Travel	218	-0-
Labor	330	-0-
Postage	34	-0-
Survey Costs	950	-0-
Capital outlay	4,380	82,797
Debt Service	<u>6,350</u>	
Total Expenditures	<u>\$ 38,166</u>	<u>\$106,666</u>
<b><u>EXCESS (Deficiency) OF REVENUES OVER</u></b>		
<b><u>EXPENDITURES</u></b>	<u>\$ 65,789</u>	<u>\$ 3,838</u>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>		
Interest	<u>\$ 7,051</u>	<u>\$ 5,112</u>
Total Other Financing Sources (Uses)	<u>\$ 7,051</u>	<u>\$ 5,112</u>
<b><u>EXCESS (Deficiency) OF REVENUES AND OTHER</u></b>		
<b><u>SOURCES OVER EXPENDITURES</u></b>	<u>\$ 72,840</u>	<u>\$ 8,950</u>
<b><u>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</u></b>		<u>368,748</u>
<b><u>FUND BALANCES (Deficit) AT END OF YEAR</u></b>		<u>\$377,698</u>

See accompanying accountant's report.



# MICHAEL W. JOHNSON

*Certified Public Accountant*

105 North 11th Street - Post Office Box 529  
EUNICE, LOUISIANA 70535  
Phone (337) 457-7951

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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 included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Acadia-Evangeline Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia-Evangeline Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 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).

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 42:1101-1124 (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.

No employees.

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.

No employees.

#### ***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.

The district adopted the budget for its General Fund for the year ended December 31, 1999 after the commencement of the year, a violation of the state budget law (Finding No. 1999-1).

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 November 11, 1999 which indicated that the budget had been adopted unanimously by the Commissioners of the Acadia-Evangeline Fire Protection District. No amendments were made to the budget during the year.

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 if actual exceed budgeted amounts by more than 5%.

Actual expenditures exceeded budgeted amounts by more than 5% and the budget was not amended accordingly, a violation of the state budget law (Finding No. 1999-2).

Actual revenues did not fail to meet budgeted amounts by 5% or more.

#### ***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.

We could find no evidence to indicate approval for payments from proper authorities (Finding No. 1999-3).

#### **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-Evangeline Fire Protection District 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 notices and agendas of meetings were posted as required.

#### **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 no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

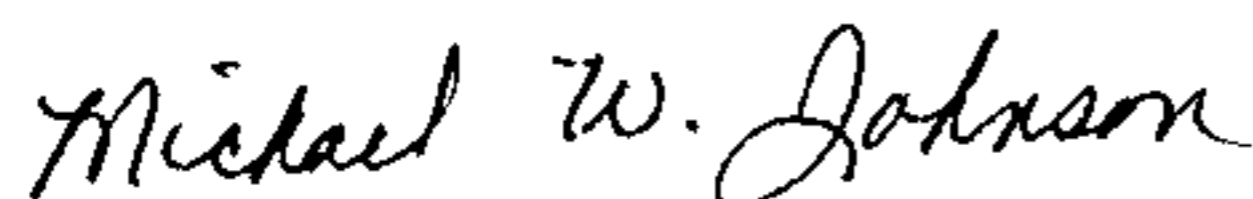
#### **Advances and Bonuses**

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.

No employees.

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-Evangeline Fire Protection District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Michael W. Johnson  
Certified Public Accountant

June 12, 2000  
Eunice, Louisiana

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
P. O. BOX 158  
BASILE, LOUISIANA 70515

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

June 19, 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.

<u>Ann Brinkman</u>	Secretary	<u>6-19-2000</u>	Date
<u>Ann Brinkman</u>	Treasurer	<u>6-19-2000</u>	Date
<u>Darwin Christ</u>	President	<u>6-19-2000</u>	Date

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1999

**Finding No. 1998-1 Budget not Formally  
Adopted**

Resolved.

Management should follow the state budget law and formally adopt a budget for its General Fund prior to the commencement of the year for which the budget is being adopted.

**Finding No. 1998-2 No Evidence to  
Support Approval for Payments  
From Proper Authorities:**

Unresolved (See Finding No. 1999-3).

Management should maintain documentation indicating approval of payments from the proper authorities.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 1999

**Finding No. 1999-1 Budget not timely adopted:**

In accordance with the state budget law, management should ensure that the District formally adopts the budget for the General Fund each year prior to the commencement of the year being budgeted for.

Management will ensure that the District formally adopts the budget for the General Fund each year prior to the commencement of the year being budgeted for. The District adopted the budget for the year ended December 31, 2000 prior to the commencement of the year.

**Finding No. 1999-2 Actual expenditures of the General Fund exceeded budgeted amounts by more than 5% and the budget was not amended accordingly:** Management should ensure that the District monitor actual expenditures against budgeted amounts and amends the budget accordingly.

Management will ensure that the District monitors actual expenditures against budgeted amounts and amends the budget accordingly.

**Finding No. 1999-3 No Evidence to Support Approval for Payments From Proper Authorities:** Management should maintain documentation indicating approval for payments from the proper authorities.

Management will ensure that the District maintains documentation indicating approval for payments from the proper authorities.