

DOWA FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1996

**G. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes accounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include assets in time deposits and those investments with original maturities of 90 days or less.

Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**I. COMPENSATED ABSENCE**

The district has no employees and therefore has no accrual for compensated absences.

**J. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**K. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with

Capital Projects Funds	Totals (Memorandum Only)
\$	\$ 25,000
-	12,817
73,742	73,742
<u>3,817</u>	<u>2,817</u>
<u>78,389</u>	<u>118,176</u>
-	1,850
-	1,267
-	4,825
-	1,170
<u>212,592</u>	<u>241,280</u>
<u>212,592</u>	<u>250,251</u>
1152,3000	(1218,978)
300,000	300,000
-	1,197
<u>(1,197)</u>	<u>(1,197)</u>
<u>298,803</u>	<u>300,000</u>
161,470	161,930
-	-
<u>281,470</u>	<u>316,930</u>

TABLE OF CONTENTS

	<u>PAGE</u>
Accountants' Compilation Report	
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	1-2
Governmental Funds:	
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	3-4
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (BASF Basis) and Actual - General Fund and Capital Projects Fund	5-6
Notes to the Financial Statements	7-14
Accountants' Attestation Report	15
Louisiana Attestation Questionnaire	16-17

5872

OFFICIAL  
FILE COPY

DO NOT SIGN OUT

These documents  
remain open for  
copy and shall  
remain in FILE

RECEIVED  
LEGISLATIVE DIVISION  
STILLPORT LA 5-20

10th FIRE PROTECTION DISTRICT  
OF THE PARISH OF BOSSIERE,  
STATE OF LOUISIANA

CONSOLIDATED FINANCIAL REPORT

December 31, 1956

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the auditor, or requested, entirely and open to any public official. This report is available for public inspection at the District House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Revised Date Nov. 2, 1957

**LOUISIANA FIRE PROTECTION DISTRICT OF THE  
 PARISH OF ACADIA, STATE OF LOUISIANA**  
**Combined Balance Sheet All Fund Types and Account Groups**  
**December 31, 2022**

Assets	Governmental Fund Types		
	General	Debt Service	Capital Projects
Cash	\$ 4,593	\$ 2,642	\$ 46,343
Certificates of Deposit	-	-	262,666
Land, Buildings & Equipment	-	-	-
Other Debits:			
Amount Available in Debt Service Funds	-	-	-
Amount to Be Provided For Retirement of Long-Term Debts	-	-	-
<b>Total Assets and Other Debits</b>	<b><u>\$ 4,593</u></b>	<b><u>\$ 2,642</u></b>	<b><u>\$ 327,709</u></b>
 <b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ -	\$ -	\$ 136,269
Deferred Revenue	2,128	2,563	-
Bonds Payable	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 2,128</u></b>	<b><u>\$ 2,563</u></b>	<b><u>\$ 136,269</u></b>
 <b>EQUITY AND OTHER CREDITS:</b>			
Investment in General Fixed Assets	-	-	-
<b>Fund Balances</b>			
Unreserved	<u>2,465</u>	<u>-</u>	<u>181,470</u>
<b>Total Equity and Other Credits</b>	<b><u>2,465</u></b>	<b><u>-</u></b>	<b><u>181,470</u></b>
<b>Total Liabilities, Equity and Other Credits</b>	<b><u>\$ 4,593</u></b>	<b><u>\$ 2,563</u></b>	<b><u>\$ 327,739</u></b>

See Notes to Financial Statements

LOUISIANA FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1978

Funds of the District are classified as governmental funds. Governmental funds 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. Governmental funds of the district include:

1. General Fund--the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. Debt Service Fund--accounts for transactions relating to resources retained and used for payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
3. Capital Projects Fund--accounts for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fixed assets are accounted for in the general fixed asset account group, rather than in the General Funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with measurement of financial position and does not involve measurement of results of operations.

Long term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group. Long-term debt is recognized as a liability of a governmental fund when due.

#### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operation statements of these funds present increases and decreases

Account Groups

<u>General Long Term Debt</u>	<u>General Fixed Assets</u>	<u>Total (Noncurrent Only)</u>
\$ -	\$ -	\$ 82,000
-	-	288,000
-	241,300	241,300
-	-	-
<u>100,000</u>	<u>-</u>	<u>388,000</u>
<u>\$ 100,000</u>	<u>\$ 241,300</u>	<u>\$ 348,300</u>
\$ -	\$ -	\$ 120,000
-	-	4,000
<u>100,000</u>	<u>-</u>	<u>120,000</u>
<u>100,000</u>	<u>-</u>	<u>120,000</u>
-	241,300	241,300
<u>-</u>	<u>-</u>	<u>183,300</u>
<u>-</u>	<u>241,300</u>	<u>425,300</u>
<u>\$ 100,000</u>	<u>\$ 241,300</u>	<u>\$ 346,300</u>

VAILLEN, VIGG & TUBAUDE  
A CERTIFIED FIRM OF PUBLIC ACCOUNTANTS  
400 WEST 7000  
P.O. BOX 10000  
BIRMINGHAM, ALABAMA 35202

EMERLEY PETERSON, C.F.A.  
FRANK S. PETERSON, C.F.A.

U.S. COMPANY  
NUMBER 12-1-1000  
FIRM  
100-4-10-1000

Accountants' Compilation Report

Board of Commissioners  
Iota Fire Protection District of Acadia Parish, State of Louisiana  
Iota, Louisiana

We have compiled the accompanying balance sheets of Iota Fire Protection District No. 1 of Acadia Parish as of December 31, 1994 and the related statements of Revenues, Expenditures and Changes in Fund Balances of 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. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

*Vaillen, Vigg & Tubaud*

Vaillen, Vigg & Tubaud  
March 8, 1995



LOUISIANA FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balance - Budget and Actual  
General Fund  
For the Year Ended December 31, 1984

	General Fund		
	Actual	Budget	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues			
Grant Revenue	\$ 25,000	\$ 25,000	\$ -
Fine Insurance Tax	<u>12,817</u>	<u>-</u>	<u>12,817</u>
Total Revenues	<u>37,817</u>	<u>25,000</u>	<u>12,817</u>
<b>Expenditures:</b>			
<b>Currents</b>			
Auto and Truck	1,855	-	(1,855)
Education	1,267	-	(1,267)
Insurance	4,425	-	(4,425)
Miscellaneous	1,370	-	(1,370)
Capital Outlay	<u>22,880</u>	<u>25,000</u>	<u>2,120</u>
Total Expenditures	<u>32,800</u>	<u>25,000</u>	<u>7,800</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,017</u>	<u>-</u>	<u>5,017</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	<u>1,187</u>	<u>-</u>	<u>1,187</u>
Total Other Financing Sources (Uses)	<u>1,187</u>	<u>-</u>	<u>1,187</u>
Excess of Revenues and Other Sources (Uses) Over Expenditures	<u>6,204</u>	<u>-</u>	<u>6,204</u>
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 6,204</u>	<u>\$ -</u>	<u>\$ 6,204</u>

See Notes to Financial Statements

JOEA FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 1996

	General Fund	Debt Service Fund
<b>Revenues:</b>		
Intergovernmental Revenues		
Grant Revenues	\$ 28,000	\$ -
Fire Insurance Tax	12,817	-
Contributions	-	-
Interest	-	-
Total Revenues	<u>40,817</u>	<u>-</u>
<b>Expenditures:</b>		
Current:		
Auto and Truck	1,058	-
Education	1,287	-
Insurance	4,625	-
Miscellaneous	1,170	-
Capital Outlay	21,888	-
Total Expenditures	<u>29,928</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>10,889</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>		
Proceeds from Bond Issue	-	-
Operating Transfers In	1,187	-
Operating Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>1,187</u>	<u>-</u>
Excess of Revenues and Other Sources (Uses) Over Expenditures	<u>12,076</u>	<u>-</u>
Fund Balance, Beginning	<u>-</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 12,076</u>	<u>\$ -</u>

See Notes to Financial Statements

SOFA FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1996

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district and is able to exercise influence on the district thru appointments, the district was determined to be a component unit of the Acadia Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

JOHN FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1956

in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized in the accounting period in which they become available and measurable. Specifically, ad valorem taxes are mailed to property owners by the Acadia Parish Sheriff in November of each year and are generally collected the following year. The revenues are budgeted to be spent after they are collected. Loans for non-payment are generally placed in August of the ensuing year. Fire insurance rebates are recognized in the year collected. Deferred revenue consists of ad valorem taxes collected in advance of the year for which they are budgeted.

**Expenditures**

Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on long-term debt are recorded in the accounting period that they were paid.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid (and any other financing source/uses) are accounted for as other financing sources (uses). These transactions are recorded as they take place.

**K. MISCELL**

The district uses the following practices:

The proposed budget was prepared on the modified accrual basis of accounting prior to the beginning of the year. The budget included all encumbrances and all appropriations lapse at year end.

**F. BOARD MEMBERS PER DIEM**

Board members received no per diem for their services for the year ended December 31, 1956.

IOWA FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1996

generally accepted accounting principles. Whether in such data comparable to a consolidation.

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized</u> <u>Millage</u> <u>Unlimited</u>	<u>Levied</u> <u>Millage</u> <u>10</u>
General Obligation Bonds	7	7
Maintenance Fundings	7	7

The following are the principal taxpayers located in the Fire District:

	<u>Assessed</u> <u>Valuation</u>	<u>Percentage of</u> <u>Total Assessed</u> <u>Valuation</u>
Texaco		
Cingular Telephone	\$ 401,420	8.10 %
Transportational Gas	235,870	4.75 %
Mail States Utilities	168,110	3.35 %
State Pipeline	158,110	3.20 %
Alcoa	157,110	3.17 %
Total	\$3,119,110	72.58 %

4. CASH AND CASH EQUIVALENTS

At December 31, 1996, the district has cash and cash equivalents (Bank Balances) totaling \$304,897 as follows:

Demand deposits	\$ 53,501
Time deposits	250,396
Total	\$304,897

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by Federal deposit insurance 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1996 the district has \$304,897 in

JETA FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1996

deposits. These deposits are secured from risk by \$100,000 of Federal deposit insurance and \$100,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 30:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Equipment & Furniture	-	\$ 241,381	-	\$ 241,381
Total	-	\$ 241,381	-	\$ 241,381

**6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The fire district issued general obligation bonds for the purpose of acquiring buildings, machinery and equipment to be used in giving fire protection to the district. The bonds were issued during 1996, in the amount of \$100,000, to be retired annually in various installment amounts with interest at 6.25% per annum, secured by unlimited ad valorem taxation.

Balance January 1, 1996	\$ -
Proceeds	100,000
Balance December 31, 1996	\$100,000

The annual requirements to amortize all bonds outstanding at December 31, 1996 including interest payments of \$166,250 are as follows:

1997	31,043
1998	31,044
1999	31,718
2000	30,791
2001	29,664
2002-2011	388,683
	\$166,250

1098 FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1996

7. LIABILITIES

Included in accounts payable is an amount due for purchase of a Fire Truck which will be delivered in June 1997.

The district is also preparing to construct a building during 1997. The estimated cost of the building is \$137,000.

**WILLIAMS, VIGG & TOROGUE**  
A CORPORATION OF CALIFORNIA PUBLIC ACCOUNTANTS

150 WEST VINE  
P.O. BOX 3338  
LOS ANGELES, CALIFORNIA 90012

WILLIAM F. VIGG, JR., C.P.A.  
CHARLES S. TOROGUE, C.P.A.

ALL OTHERS  
REGISTERED  
C.P.A.  
MEMBERS OF I.A.A.F.

ATTESTATION REPORT

We have examined management's assertion included in its representation letter dated February 19, 1987, that the Los Angeles Fire Protection District complied with the code of ethics for public officials and public employees, state laws relating to budgeting, accounting and reporting, meetings, debt, and payments during the year ended December 31, 1986. As discussed in that representation letter, management is responsible for the Fire District compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the District's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and accordingly, included examining on a test basis, evidence about the Fire District compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Fire District compliance with specified requirements.

In our opinion, management's assertions, that the Los Angeles Fire Protection District complied with the aforementioned requirements for the year ended December 31, 1986, is fairly stated, in all material respects.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*William Vigg & Torogue*

Williams, Vigg & Torogue  
March 8, 1987



1074 FIRE PROTECTION DISTRICT OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
Capital Projects Fund  
For the Year Ended December 31, 1988

	Capital Projects Fund		
	Actual	Budget	Variance- Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues			
Contributions	\$ 73,343	\$ -	\$ 73,343
Interest	2,417	5,400	(2,983)
Total Revenues	<u>75,760</u>	<u>5,400</u>	<u>70,360</u>
<b>Expenditures:</b>			
Current:			
Capital Outlay	313,488	365,488	(52,000)
Total Expenditures	<u>313,488</u>	<u>369,988</u>	<u>56,500</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(137,728)</u>	<u>(364,588)</u>	<u>226,860</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Bond Insurance	300,000	300,000	-
Operating Transfers In	-	-	-
Operating Transfers Out	(11,387)	-	(11,387)
Total Other Financing Sources (Uses)	<u>288,613</u>	<u>300,000</u>	<u>(11,387)</u>
Excess of Revenues and Other Sources (Uses) over Expenditures	150,885	-	150,885
Fund Balance, Beginning	-	-	-
Fund Balance, Ending	<u>\$ 150,885</u>	<u>\$ -</u>	<u>\$ 150,885</u>

See Notes to Financial Statements