

1475

RECEIVED
LEGISLATIVE AUDITOR

06 JUN 20 AM 9:39

OFFICIAL
FILE COPY

DO NOT WRITE

GROUP PURCHASE
SALES FROM 1981
COPY AND FILE
BACK IN 1981

FINANCIAL REPORT OF THE
ACADIA-ENVERGNE FIRE PROTECTION DISTRICT
BASILE, LOUISIANA
FOR THE YEAR ENDED
DECEMBER 31, 1986

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 7-10-96

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT
ACADIA AND EVANGELINE PARISH POLICE JURISDICTION
BOSSIE, LOUISIANA

Component Unit Financial Statements
As of and for the Year Ended December 31, 1993
With Supplemental Information Schedule

CONTENTS

	Statement	Page No.
Affidavit		2
Compilation Letter		3
COMPONENT UNIT FINANCIAL STATEMENTS:		
Balance Sheet - All Fund Types and Account Groups	A	4
Governmental Funds:		
Statement of Revenues, Expenditures, and Changes in Fund Balances	B	5
Notes to the Financial Statements		6

ANNUAL FINANCIAL STATEMENTS

May 29, 1968

Office of the Legislative Auditor
1628 Riverside North
P. O. Box 94187
Baton Rouge, Louisiana 70804-9187

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Acadia-Evangeline Fire Protection District as of and for the fiscal year ended December 31, 1967. 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,


~~James P. Russell, Auditor~~

Enclosure

JOHNSON & VIDRINE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS:

American Institute of Certified Public Accountants
Board of Louisiana Certified Public Accountants

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

We have compiled the accompanying component unit financial statements of Acadia- Evangeline Fire Protection District as of December 31, 1996, and for the year then ended, in accordance with Section 501 of the Uniform 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 component unit financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Johnson & Vidrine
Certified Public Accountants

May 25, 1996

CPA's:

MICHAEL W. JOHNSON, CPA
1001 1/2th St., P.O. Box 504
Iverville, Louisiana 70055
(504) 483-7607

CHARLES N. VIDRINE, CPA
624 Ave. B., P.O. Box 244
Marrero, Louisiana 70054
(504) 483-7606

AGADIA-SPANNOLINE FIRE PROTECTION DISTRICT
 AGADIA AND SPANNOLINE PARISH POLICE JURIS
 Dairie, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, December 31, 2020

	<u>GOVERNMENTAL</u> <u>FUND</u>	<u>ACCOUNTS</u> <u>-GROUP</u>
	<u>GENERAL</u> <u>FUND</u>	<u>GENERAL</u> <u>ASSETS</u>
<u>ASSETS AND OTHER DEBTS</u>		
Assets:		
Cash and cash equivalents	\$145,885	\$
Receivables	13,661	
Land, Buildings, and equipment	<u> </u>	<u>353,861</u>
TOTAL ASSETS AND OTHER DEBTS	<u>\$159,546</u>	<u>\$353,861</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>		
Liabilities:		
Accounts payable	\$ -0-	\$ -0-
Total Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Equity and Other Credits:		
Investment in general fixed assets	\$	\$353,861
Fund balances:		
Unreserved-undesignated	<u>159,546</u>	
Total Equity and Other Credits	<u>\$159,546</u>	<u>\$353,861</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	<u>\$159,546</u>	<u>\$353,861</u>

The accompanying notes are an integral part of this statement.

ACERIA-FORWARDING FIRE PROTECTION DISTRICT
ACERIA AND FORWARDING PARISH POLICE JURIS
Bella, Louisiana
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Ad valorem taxes	\$ 16,347
Intergovernmental revenues:	
State revenue sharing (net)	1,001
Business rebates	4,483
Interest earnings	<u>6,358</u>
Total Revenues	<u>\$ 28,189</u>
<u>EXPENDITURES</u>	
Accounting and legal	\$ 1,380
Insurance	2,488
Repairs and maintenance	2,374
Capital outlay	<u>2,528</u>
Total Expenditures	<u>\$ 8,770</u>
<u>EXCESS (Deficiency) OF REVENUES OVER</u>	
<u>EXPENDITURES</u>	\$ 19,419
<u>FUND BALANCES (Deficits) AT BEGINNING OF YEAR</u>	<u>138,343</u>
<u>FUND BALANCES (Deficits) AT END OF YEAR</u>	<u>\$157,762</u>

The accompanying notes are an integral part of this statement.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT
Acadia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Louisiana Revised Statute 40:1886, the 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 fire protection 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 two parishes.

In April of 1984, the Financial Accounting Foundation established the Government Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the fire district included all funds, account groups, activities, et cetera, that are controlled by the fire district as an independent political subdivision of the State of Louisiana. The activities of the parish police jurise, parish school boards, independently elected parish officials, and municipal level of governments are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from that of the fire district.

ACADIA-EVANDELINE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

A. FUND ACCOUNTING

The accounts of the fire protection district are organized on the basis of a fund (General Fund) and an account group, each of which is considered a separate accounting entity. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The General Fund is the general operating fund of the fire district.

B. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets (equipment) are accounted for in the general fixed assets account group, rather than in the General Fund. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The Town of Beadle provides operating space at the town hall free of charge to the fire district to house the equipment. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations. There are no long-term obligations at December 31, 1995.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures 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. The fire district's accounts are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

Revenues

Ad valorem taxes are reported in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on certificates of deposit is recorded when interest is earned.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include demand deposits and certificates of deposit. Under state law, the fire district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. Furthermore, the fire district may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected on Statement A, the Acadia-Evangeline Fire Protective District has cash and cash equivalents totaling \$145,283 at December 31, 1998. Cash and cash equivalents are stated at cost, which approximates market, and are secured through federal deposit insurance. The following is a summary of cash and cash equivalents at December 31, 1998:

Demand deposits	\$ 11,043
Certificates of deposit	<u>134,240</u>
Total	<u>\$145,283</u>

E. VACATION, SICK LEAVE AND PENSION

The fire district does not have any employees; therefore, it does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

ACADIA-EVANGLINE FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (equipment) follows:

Balance, December 31, 1984	\$151,483
Additions	3,178
Deductions	-0-
Balance, December 31, 1985	<u>\$154,661</u>

3. LEVIED TAXES

The fire district has .89 mills ad valorem taxes authorized and levied.