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ACQUIA PARISH FIRE PROTECTION DISTRICT NO. 5  
FINANCIAL REPORT  
DECEMBER 31, 1996

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 Bayou Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-23-97

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AGARIA PARISH FIRE PROTECTION DISTRICT NO. 5

BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1994  
 See Accountant's Compilation Report

	Governmental Funds	
	General Fund	Service Fund
<b>ASSETS AND OTHER DEBITS</b>		
Cash and cash equivalents	\$ 18,208	\$ 84,903
ad valorem receivable	24,863	81,873
Buildings	.	.
Equipment	.	.
Amount available to debt service funds	.	.
Amount to be provided for retirement of long-term debt	.	.
<b>Total assets and other debits</b>	<b>\$ 43,071</b>	<b>\$166,776</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 1,280	\$ 2,980
Payroll taxes payable	31	.
Bonds payable	-----	-----
<b>Total liabilities</b>	<b>\$ 1,311</b>	<b>\$ 2,980</b>
<b>Fund equity:</b>		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	-	162,996
Unreserved - undesignated	32,760	-----
<b>Total fund equity</b>	<b>\$ 32,760</b>	<b>\$162,996</b>
<b>Total liabilities and fund equity</b>	<b>\$ 34,071</b>	<b>\$165,976</b>

See Notes to Financial Statements.

<u>ACCOUNT GROUPS</u>		
<u>General</u>	<u>General</u>	<u>Total</u>
<u>Fixed Assets</u>	<u>Long-Term</u>	<u>(Excludes Only)</u>
	<u>Rebt.</u>	
\$ -	\$ -	\$ 100,180
-	-	115,935
196,138	-	196,138
540,878	-	540,878
-	142,994	142,994
<u>          </u>	<u>      </u>	<u>      </u>
	187,856	360,088
<u>\$ 736,798</u>	<u>\$ 360,800</u>	<u>\$1,513,428</u>
\$ -	\$ -	\$ 4,364
-	-	31
<u>          </u>	<u>      </u>	<u>      </u>
	560,800	568,089
<u>\$</u>	<u>\$ 560,800</u>	<u>\$ 568,255</u>
\$ 736,798	\$ -	\$ 736,798
-	-	142,994
<u>          </u>	<u>      </u>	<u>      </u>
		88,368
<u>\$ 736,798</u>	<u>\$</u>	<u>\$ 958,532</u>
<u>\$ 736,798</u>	<u>\$ 360,800</u>	<u>\$1,513,428</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1996  
See Accountant's Compilation Report

	General Fund	Debt Service Fund	Total (Consolidation Only)
Revenues:			
Taxes:			
Ad valorem	\$ 25,985	\$ 82,785	\$108,770
Intergovernmental:			
Appropriation from police jury	1,582	-	1,582
Interest:	645	1,764	2,409
Other	483	-	483
Total revenues	<u>\$ 28,700</u>	<u>\$ 84,549</u>	<u>\$113,249</u>
Expenditures:			
Current:			
General government:	\$ 11,733	\$ 3,942	\$ 15,675
Public safety	16,537	-	16,537
Capital outlay	3,000	-	3,000
Debt service:			
Principal retirement	-	20,000	20,000
Interest and bond charges	-	41,738	41,738
Total expenditures	<u>\$ 31,270</u>	<u>\$ 65,680</u>	<u>\$ 96,950</u>
Excess of revenues over expenditures	\$ 14,532	\$ 21,869	\$ 36,401
Fund balance, beginning	37,512	261,165	328,677
Fund balance, ending	<u>\$ 52,064</u>	<u>\$ 283,034</u>	<u>\$335,098</u>

See Notes to Financial Statements.

## ACADIA PARISH FIRE PROTECTION DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND  
 Year Ended December 31, 2006  
 See Accountant's Compilation Report

	Budget	Actual	Variance - Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 35,450	\$ 35,885	\$ 435
Intergovernmental:			
Appropriation from police jury	7,580	7,562	18
Interest	870	860	(10)
Other	-	628	628
Total revenues	\$ 43,900	\$ 44,935	\$ 1,035
<b>Expenditures:</b>			
Current:			
General government:			
Salaries and payroll taxes	\$ -	\$ 2,153	\$ (2,153)
Pension fund contribution	1,280	1,280	-
Office supplies	370	133	433
Utilities	5,980	5,755	225
Professional fees	4,900	1,840	3,060
Other	-	356	(356)
Total general government	\$ 12,530	\$ 11,717	\$ 813
Public safety:			
Training	\$ 1,500	\$ -	\$ 1,500
Insurance	35,000	32,485	2,515
Repairs and maintenance	11,000	5,790	5,210
Operational supplies	1,880	752	1,128
Total public safety	\$ 49,380	\$ 39,027	\$ 10,353
Capital outlay	\$ 4,890	\$ 2,800	\$ 2,090
Total expenditures	\$ 66,800	\$ 53,544	\$ 13,256
Excess (deficiency) of revenues over expenditures	\$ (22,900)	\$ 11,391	\$ 11,509
Fund balance, beginning	32,612	32,612	-
Fund balance, ending	\$ 9,712	\$ 44,003	\$ 34,291

See Notes to Financial Statements.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 5

NOTES TO FINANCIAL STATEMENTS  
See Administrator's Compilation Report

Note 1. Summary of Significant Accounting Policies

Acadia Parish Fire Protection District No. 5, a component unit of the Acadia Parish Police Jury, was created by the Acadia Parish Police Jury as authorized by Louisiana Revised Statute 40:1442. The Fire Protection District is governed by a five-member board of commissioners, two appointed by the Police Jury and three appointed by the three member villages, who are authorized to construct, maintain, and improve the system of fire protection within the district.

In April of 1984, the Financial Accounting Foundation established the Governmental 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. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

GASB Codification Section 7100 established criteria for determining the governmental reporting entity and component units that should be included within 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 financial matters
5. Scope of public service

Because the Police Jury appoints the members of the governing board and can influence the scope of public service, the Fire Protection 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 oversight responsibility. The accompanying general purpose financial statements present information only on the funds maintained by the Fire Protection District and do not present information on the parish police jury, the general government services provided by the governmental units, or the other governmental units that comprise the governmental reporting entity.



**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report

**Fund accounting:**

The Fire Protection District is organized on the basis of two funds and two 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 comprise the assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund of the Fire Protection District and accounts for all of its activities. The debt service fund receives the general long-term debt.

**General fixed assets and long-term obligations:**

Fixed assets are accounted for in the general fixed assets account group, rather than in the general fund. Public domain or infrastructures are not capitalized. All fixed assets are valued at historical cost or fair value at date of donation for donated fixed assets. No depreciation has been provided on general fixed assets. A summary of general fixed assets is presented in Note 3.

Long-term obligations are accounted for in the general long-term debt account group, not in the general fund. The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

**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 measurement made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**Revenues:**

Ad valorem taxes are recorded 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 by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report

**Expenditures:**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

**Budget provisions:**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Due to the fact that expenditures do not exceed \$150,000, it is not necessary to have a public hearing.
3. The budget is then legally enacted through passage of an ordinance. Budget amounts shown in this report are as originally adopted by the District.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

All budget appropriations lapse at year-end.

Expenditures may not legally exceed budgeted appropriations at the fund level.

**Cash and investments:**

Under state law, the Fire Protection 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. Time deposits are classified as investments if their original maturities exceed ninety days; however, if their original maturities are ninety days or less, they are classified as cash equivalents. As December 31, 1996, the Fire Protection District has cash and cash equivalents (check balances) in interest-bearing demand deposits totaling \$100,183.

Under state law, these deposits (or the resulting bank balances) must be secured by federal insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus federal insurance must at all times equal the amount on deposit with the federal agent. Deposits in financial institutions at December 31, 1996 are fully secured by federal deposit insurance.

**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compliance Report

**Total columns:**

The total columns are captioned "Memorandum Only" to indicate they are presented only to facilitate financial analysis. The data in these columns does not present financial position or results of operations in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data. Neither is such data comparable to a consolidation.

**Note 2. Levied Taxes**

The following is a summary of levied ad valorem taxes:

	<u>Levied Millage</u>
General corporate purposes:	
General	4.3
Educa tion	10.0

**Note 3. Changes in General Fixed Assets**

The following is a summary of changes in general fixed assets for the year ended December 31, 1996:

	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance, December 31, 1995	\$194,120	\$543,349	\$738,469
additions	-	2,080	2,080
Deletions	-	(4,628)	(4,628)
Balance, December 31, 1996	<u>\$194,120</u>	<u>\$540,801</u>	<u>\$735,921</u>

**Note 4. Changes in Long-Term Debt**

The following is a summary of changes in long-term obligations for the Fire Protection District for the year ended December 31, 1996.

Balance, January 1, 1996	\$580,000
Reductions	(20,000)
Balance, December 31, 1996	<u>\$560,000</u>

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

The annual requirements to amortize the bonds and certificates outstanding at December 31, 1998, including interest of \$127,229, are as follows:

1999	\$ 63,948
2000	61,818
2001	60,088
2002	63,148
2003	61,075
2003 - thereafter	<u>371,162</u>
	<u>\$881,239</u>

Note 3. Board of Commissioners

The board members do not receive any compensation for attendance at meetings. The board members at December 31, 1998 include:

Ray Richard	Ernest Gauthmann
Bernard Hoffpauer	Michael Richard
Greg Richard	



**HUGHSSARD, POCHIE, LEWIS & BREAUX**  
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**INDEPENDENT ACCOUNTANT'S REPORT  
 ON APPLYING SCORED-USER PROCEDURES**

**The Board of Commissioners  
 Acadia Parish Fire Protection District No. 3  
 Estherwood, Louisiana**

We have performed the procedures included in the Louisiana Government Audit Guide and associated InCase, which were agreed to by the management of Acadia Parish Fire Protection District No. 3 and the legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia Parish Fire Protection District No. 3's compliance with certain laws and regulations during the year ended December 31, 1998 included in the accompanying Louisiana dissemination 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, we make no representation regarding the sufficiency of the procedures described below either for the purposes 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:3211-3214 (the public bid law).

There were not any expenditures made during the year for materials and supplies exceeding \$5,000 nor expenditures made for public works exceeding \$50,000.

**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 41:1181-1114 (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 needed information.

\* 1 Procedures to be applied to expenditures.

The Board of Commissioners  
Acadia Parish Fire Protection District No. 3

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

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

4. Determine whether any of these 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. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments made 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 December 1, 1981 which indicated that the budget had been adopted by the commissioners of Acadia Parish Fire Protection District No. 3.

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

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

#### Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as in 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.

The Board of Commissioners  
Acadia Parish Fire Protection District No. 5

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals.

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-RR 50:1 through 50:12 (the open meetings law).

Acadia Parish Fire Protection District No. 5 is 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.

**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 examined copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

**Advances and Debases**

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.

There were no payments to employees which constituted bonuses, advances, or gifts.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Acadia Parish Fire Protection District No. 5 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.

*Brownie, René, Lewis & Brown*

## LOUISIANA ATTESTATION QUESTIONNAIRE

April 12, 1997 Date

Ernst & Young, P.C., Lewis & Brice

P.O. Box 301

Greenville, LA 70242-0301

in connection with your compilation of our financial statements as of December 31, 1996 and for the period then ended, and as required by Louisiana Revised Statute 24:519 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 regulations 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 April 23, 1997 (date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 28:2272, 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 42:1121-1124.

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 42:1118.

Yes  No

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 28:1201-14) or the budget requirements of LSA-RS 28:42.

Yes  No

None other