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**Accountants' Compilation Report**

Board of Commissioners  
Fire Protection District No. 1 of Acadia Parish, State of  
Louisiana  
Broussard, Louisiana

We have compiled the accompanying balance sheets of Fire Protection District No. 1 of Acadia Parish as of December 31, 1994 and 1995 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the years 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.

*Vellon, Vigg & Tilgner*

Vellon, Vigg & Tilgner  
June 3, 1997

FIRE PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1978 and 1985

GENERAL FIXED ASSETS AND LONG-TERM LIABILITIES ACCOUNT GROUPS

Fixed assets are accounted for in the general fixed assets account group, rather than in the General fund. No depreciation had 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.

W. 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. Operating statements of these funds present increases and decreases 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 become due November 15 of each year and become delinquent December 31. The taxes are generally collected by 60 days after December 31. Taxes are generally placed in August of the ensuing year.

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.

FIRE PROTECTION DISTRICT NO. 1 OF THE  
 TOWNSHIP OF SCARLE, COUNTY OF ALBERTA  
 Statement of Revenues, Expenditures and Changes in Fund  
 Balance-Sheet and Actual

General Fund and Debt Service Fund  
 for the year ended December 31, 2014

	GENERAL FUND		DEBT SERVICE FUND		CARRIED FORWARD DEFICIT/SURPLUS
	Actual	Budget	Actual	Budget	
<b>REVENUES</b>					
Property Taxes	\$ 21,001	\$ 21,000	\$ 14,878	\$ 14,000	\$ 878
Interest	3,000	3,000	312	300	12
TOTAL REVENUES	24,001	24,000	15,190	14,300	890
<b>EXPENDITURES</b>					
Salaries	-0-	-0-	15,000	15,000	-0-
Utilities	-0-	-0-	1,214	1,200	14
Other Miscellaneous	6,000	6,000	-0-	-0-	-0-
Capital Outlay	3,000	3,000	-0-	-0-	-0-
Equipment	-0-	-0-	20,214	20,200	14
TOTAL EXPENDITURES	11,197	14,000	35,214	36,400	1,186
<b>EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENDITURES</b>	12,804	10,000	(10,024)	(12,100)	2,076
OPERATING TRANSFERS IN	-0-	-0-	15,218	14,000	218
Operating Transfers Out	(15,000)	(15,000)	-0-	-0-	-0-
Business Continuity of Business and Other Services (Net)	(7,194)	(7,000)	8,212	4,200	4,012
Debt Repaid/Issued	3,000	3,000	(1,112)	(1,000)	1,012
Fund Balance Beginning	4,400	4,400	4,204	4,400	1,996
Fund Balance Ending			8,192	8,400	2,208

See Notes to Financial Statements

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**FIRE PROTECTION DISTRICT NO. 1  
OF THE PARISH OF ACADIA,  
STATE OF LOUISIANA**  
  
**COMPILED FINANCIAL REPORTS**

**December 31, 1996 and 1995**

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

JUN 13 1997  
Release Date: \_\_\_\_\_

FIRE PROTECTION DISTRICT NO. 1 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, 2000

	General	Debt Service	Total- (Memorandum Only)
<b>Revenues</b>	\$	\$	\$
Property Taxes	28,827	15,951	44,778
Interest	3,438	419	3,857
Total Revenues	<u>32,265</u>	<u>16,370</u>	<u>48,635</u>
<b>Expenditures</b>			
Debt Service	-0-	14,000	14,000
Interest	-0-	12,000	12,000
Other Miscellaneous	5,365	-0-	5,365
Capital Outlay-Equipment	8,922	-0-	8,922
Total Expenditures	<u>14,287</u>	<u>26,000</u>	<u>40,287</u>
Excess (Deficiency) of Revenues over expenditures	<u>17,978</u>	<u>(9,630)</u>	<u>8,348</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers in	-0-	14,750	14,750
Operating Transfers out	<u>(14,750)</u>	<u>-0-</u>	<u>(14,750)</u>
Total Other Financing Sources (Uses)	<u>(14,750)</u>	<u>14,750</u>	<u>-0-</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>3,228</u>	<u>5,041</u>	<u>8,269</u>
Fund Balance-Beginning	<u>45,588</u>	<u>23,052</u>	<u>68,640</u>
Fund Balance-Ending	<u>\$61,133</u>	<u>\$28,093</u>	<u>\$89,226</u>

See Notes to Financial Statements

FIRE PROTECTION DISTRICT NO. 1 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	Debt Service	Totals (Memorandum Only)
<b>Revenues</b>			
Property Taxes	\$ 20,934	\$ 14,675	\$ 35,609
Interest	<u>1,221</u>	<u>525</u>	<u>1,746</u>
Total Revenues	<u>22,155</u>	<u>15,200</u>	<u>37,355</u>
<b>Expenditures</b>			
Debt Service	-0-	15,200	15,200
Interest	-0-	10,734	10,734
Other			
Insurance	4,537	-0-	4,537
Repairs	1,488	-0-	1,488
Miscellaneous	575	-0-	575
Capital Outlay-Equipment	<u>5,225</u>	<u>-0-</u>	<u>5,225</u>
Total Expenditures	<u>11,245</u>	<u>25,934</u>	<u>37,179</u>
Excess (Deficiency) of Revenues over expenditures	<u>10,910</u>	<u>-1,734</u>	<u>9,176</u>
<b>Other Financial Sources (Uses)</b>			
Operating Transfers In	-0-	15,225	15,225
Operating Transfers Out	<u>(15,225)</u>	<u>-0-</u>	<u>(15,225)</u>
Total Other Financing Sources (Uses)	<u>(15,225)</u>	<u>15,225</u>	<u>-0-</u>
Excess (Deficiency) of Revenues and other sources over Expenditures and Other uses	(3,754)	5,241	1,487
Fund Balance Beginning	<u>81,122</u>	<u>25,128</u>	<u>106,250</u>
Fund Balance Ending	<u>\$ 77,368</u>	<u>\$ 30,369</u>	<u>\$ 107,737</u>

See Notes to Financial Statements

FIRE PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to Financial Statements  
December 31, 1998 and 1999

Because the police jury appoints the governing board and has the ability to significantly influence management, the district was determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish with oversight responsibility. 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 governmental 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 governmental 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.

Funds of the district are classified as governmental funds and account groups. 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 the payment of principal and interest on these long-term obligations recorded in the general long-term obligations accounts group.



FIRE PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1998 and 1993

**INTRODUCTION**

As provided by Louisiana Revised Statute Title 48, 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 and are appointed by the Acadia Parish Police Jury. 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 and maintain 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 district. The fire district is a component unit of the Acadia Parish Police Jury.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Acadia Parish Fire District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) 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 fiscal matters
5. Scope of public service

**FIRE PROTECTION DISTRICT NO. 1 OF THE  
TOWNS OF SCARLE, TOWNS OF SCOTTSDALE  
TOWNSHIP OF BOONVILLE, JEFFERSONVILLE and CHARLES LA FOND  
BALANCE-SHEET AND ACTUAL**

**General Fund and Debt Service Fund  
For the Year Ended December 31, 1955**

	GENERAL FUND		DEBT SERVICE FUND		TOTAL
	Actual	Budget	Actual	Budget	
<b>Revenues</b>					
Property Taxes	\$ 20,812	\$ 20,000	\$ 877	\$ 14,858	\$ 21,447
Delinquent	4,411	500	52	50	4,913
<b>Total Revenues</b>	<u>25,223</u>	<u>20,500</u>	<u>929</u>	<u>14,908</u>	<u>27,060</u>
<b>Expenditures</b>					
Debt Service	-	-	-	14,858	14,858
Interest	-	-	-	11,594	11,594
Other Municipal Services	5,743	5,000	(185)	-	5,558
Capital Outlay	-	-	-	-	-
Equipment	6,812	6,000	1,158	-	7,970
<b>Total Expenditures</b>	<u>12,555</u>	<u>11,000</u>	<u>923</u>	<u>14,858</u>	<u>28,336</u>
<b>Balance (Deficits) of Revenues over (under) Expenditures over Financial Items (Over)</b>	12,668	9,500	3,377	(15,195)	10,850
Operating Transfers In	-	-	-	14,197	14,197
Operating Transfers Out	(14,323)	(21,000)	255	-	(14,068)
<b>Balance (Deficiency) of Revenues and Other Sources (Items) over Expenditures and Transfers-Beginning</b>	<u>(1,655)</u>	<u>(11,500)</u>	<u>3,632</u>	<u>4,002</u>	<u>(4,421)</u>
<b>Fund Balance-Ending</b>	<u>11,013</u>	<u>1,000</u>	<u>1,967</u>	<u>11,155</u>	<u>25,135</u>

SEE NOTES TO FINANCIAL STATEMENTS

FIRE PROTECTION DISTRICT NO. 1 OF THE  
 PARISH OF ACADIA, STATE OF LOUISIANA  
 Combined Balance Sheet, All Fund Types and Account Groups  
 December 31, 2005

	Governmental		Account Groups		Totals
	General Fund	Other Services Fund	Revolving Fund	General Fund	
<b>ASSETS</b>					
Cash	\$ 47,037	\$ 23,449	\$ -	\$ -	\$ 70,486
Investments	26,348	6,898	-	-	33,246
Receivables	-	-	-	131,499	131,499
Inventory	-	-	26,347	-	26,347
Prepaid Expenses	-	-	32,882	-	32,882
Other Assets	1,37,283	1,28,342	1,10,582	833,842	1,454,049
<b>Liabilities and Fund Equity</b>					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 29,000	\$ -	\$ 29,000
Accruals	-	-	33,682	-	33,682
Total Liabilities	-	-	62,682	-	62,682
Fund Equity					
Investments in General Fund Assets	-	-	-	210,849	210,849
Fund Balance	-	28,342	-	-	28,342
Reserve for Debt Service	-	-	-	210,849	210,849
Unassigned Fund Equity	47,037	23,449	-	-	70,486
Total Fund Equity	47,037	23,449	-	210,849	170,849
<b>TOTAL LIABILITIES and Fund Equity</b>	<b>1,37,283</b>	<b>1,28,342</b>	<b>1,10,582</b>	<b>1,044,698</b>	<b>1,454,049</b>

See Notes to Financial Statements

FIREF PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1998 and 1999

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Transfers are recorded when received.

**E. BUDGETS**

The district uses the following budget practices:

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

**F. BOARD MEMBERS PER DIEM**

Board members receive no per diem for their services.

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

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and three 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.

FIRE DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
Notes to the Financial Statements  
December 31, 1996 and 1995

The Fire District issued Certificates of Indebtedness as follows:

Certificates of Indebtedness, Series 2993, dated 7/1/93 original issue of \$100,000 retired annually in various installment amounts, interest rates of 8% per annum, final maturity at 3/1/94.

Balance December 31, 1994	\$100,000
Payments	<u>10,000</u>
Balance December 31, 1995	90,000
Payments	<u>11,000</u>
Balance December 31, 1996	<u>\$ 79,000</u>

The annual requirements to amortize all Certificates of Indebtedness outstanding at December 31, 1996 including interest payments of \$12,375 are as follows:

1997	15,850
1998	15,850
1999	15,425
2000	14,775
2001	15,100
2002	<u>15,325</u>
	<u>\$ 81,325</u>

FIRE DISTRICT NO. 1 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
PERIOD ENDING 31, 1996 AND 1995

3. CHANGES IN GENERAL FIXED ASSETS

	BUILDINGS	EQUIPMENT	TOTAL
Balance 12/31/94	\$ 75,426	\$ 145,406	\$220,832
Additions	-	4,022	4,022
Balance 12/31/95	75,426	149,428	224,854
Additions	-	4,255	4,255
Balance 12/31/96	<u>\$ 75,426</u>	<u>\$ 153,683</u>	<u>\$229,109</u>

4. LONG-TERM DEBT

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 April 1, 1995, in the amount of \$100,000, to be retired annually in various installment amounts with interest at various rates not to exceed 10% per annum, secured by unlimited ad valorem taxation.

Balance January 1, 1994	\$ 83,000
Payments	<u>4,000</u>
Balance December 31, 1995	79,000
Payments	<u>4,000</u>
Balance December 31, 1996	<u>\$ 75,000</u>

The annual requirements to amortize all bonds outstanding at December 31, 1996 including interest payments of \$ 29,000 are as follows:

1997	10,673
1998	10,384
1999	9,933
2000	9,584
2001	10,133
2002-2008	<u>63,585</u>
	<u>\$ 114,382</u>

FIRE PROTECTION DISTRICT NO. 1 OF THE  
PARISH OF STAMPA, STATE OF LOUISIANA  
Notes to the Financial Statements  
PERIODS ENDING 12/31/1998 AND 1999

**I. COMPENSATED AGENCIES**

The district has no employees and therefore has no control for compensated agencies.

**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 generally accepted accounting principles. Neither is such data comparable to a consolidation.

**L. LEVIED TAXES**

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

	Authorized <u>          </u> Mills	Levied <u>          </u> Mills
<u>General Obligation Bond</u>	<u>          </u> unlimited	<u>          </u> 3.0
<u>Maintenance Funding</u>	<u>          </u> 4.5	<u>          </u> 4.5

On September 18, 1998 the district held an election to levy a special tax of 4.5 mills on all the property subject to taxation in the district for a period of 10 years beginning in 1998 for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for the district and paying the cost of obtaining water for fire protection services. Also, on the ballot was a proposition to reauthorize \$30,000 of sinking fund deposits, established for the payment of principal and interest on the district's outstanding general obligation bonds dated April 1, 1998, to be used for paying the cost of a fire truck. These propositions were approved by the voters.