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FINANCIAL REPORT  
OF THE  
ACADIA FIRE PROTECTION DISTRICT NO. 4  
OF ACADIA PARISH, LOUISIANA  
FOR THE YEAR ENDED  
SEPTEMBER 30, 1998

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 ~~MAR 24 1999~~

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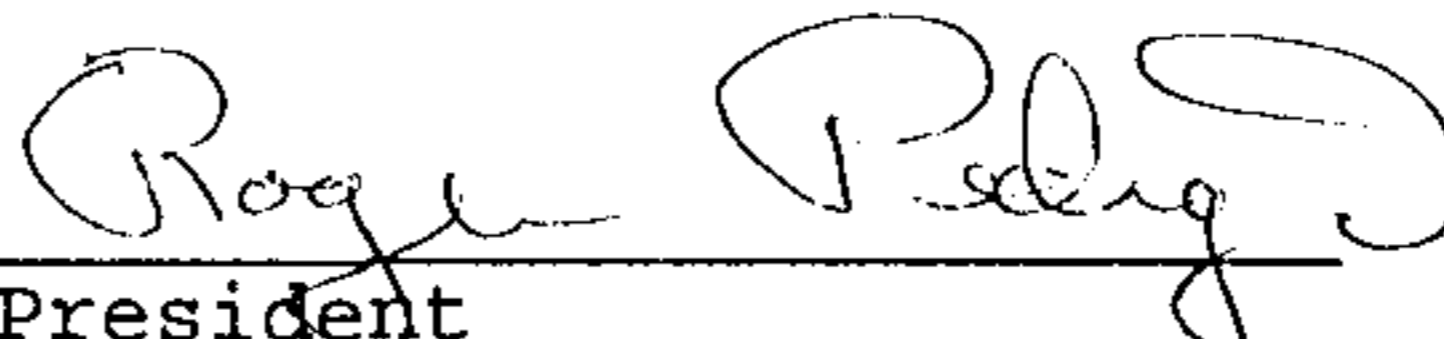
ANNUAL FINANCIAL STATEMENTS

March 1, 1999

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 Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana as of and for the fiscal year ended September 30, 1998. 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,

  
\_\_\_\_\_  
President

Enclosure

# MICHAEL W. JOHNSON

*Certified Public Accountant*

105 North. 11th Street - Post Office Box 529  
EUNICE, LOUISIANA 70535  
Phone (318) 457-7951

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To the Board of Directors  
Acadia Fire Protection District No. 4  
of Acadia Parish, Louisiana  
Eunice, Louisiana

I have compiled the accompanying component unit financial statements of Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana as of September 30, 1998, 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 of the Acadia Fire Protection District No. 4 of Acadia Parish, Louisiana. 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, I have issued a report, dated March 1, 1999, on the results of my agreed-upon procedures.

*Michael W. Johnson*

Michael W. Johnson  
Certified Public Accountant

March 1, 1999  
Eunice, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

(Combined Statements-Overview)

ACADIA FIRE PROTECTION DISTRICT NO. 4  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 1998

	<u>GOVERNMENTAL FUND</u>	<u>ACCOUNT GROUPS</u>	
	<u>TYPE</u>	General Fixed Assets	General Long-Term Debt
<u>ASSETS</u>	<u>General</u>		
Cash on deposit-operating accounts	\$ 34,827	\$	\$
Certificates of deposit	75,593		
Fixed assets (at cost)		104,220	
Amounts to be provided for the payment of general long-term debt	<u>                    </u>	<u>                    </u>	<u>\$195,000</u>
TOTAL ASSETS	<u>\$110,420</u>	<u>\$104,220</u>	<u>\$195,000</u>
 <u>LIABILITIES</u>			
General obligation bond	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$195,000</u>
TOTAL LIABILITIES	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$195,000</u>
 <u>FUND EQUITY</u>			
Investment in general fixed assets	\$ -0-	\$104,220	\$ -0-
Fund Balance	<u>\$110,420</u>	<u>\$ -0-</u>	<u>-0-</u>
Total Fund Balance	<u>\$110,420</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Total Fund Equity	<u>\$110,420</u>	<u>\$104,220</u>	<u>\$ -0-</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$110,420</u>	<u>\$104,220</u>	<u>\$195,000</u>

The accompanying notes are an integral part of this statement.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 1998

	GENERAL FUND	
	BUDGET	ACTUAL
<u>REVENUES</u>		
Ad Valorem Taxes	\$	\$ 98,993
Interest		4,377
Insurance Rebate		-0-
Total Revenues	\$ -0-	\$ 103,370
<u>EXPENDITURES</u>		
Current Operating		
Professional Services	\$ 1,750	\$ 1,726
Bank Charges		30
Office Expenditure		200
Repairs and Maintenance	3,000	1,967
Insurance Rebate		1,698
Donations		200
Dues		178
Fuel	500	180
Secretary	2,150	2,100
Supplies	600	242
Insurance	4,000	2,566
Utilities	800	532
Bond Maintenance Fees		600
City Portion of Ad Valorem Taxes		43,735
Per Diem	2,100	1,500
Fireman Attendance	2,000	1,432
Debt Service		
Interest		14,330
Principal		10,000
Capital Outlay	4,000	731
Total Expenditures	\$ 20,900	\$83,947
<u>EXCESS (Deficiency) OF</u>		
<u>REVENUES OVER EXPENDITURES</u>	<u>\$ (20,900)</u>	<u>\$19,423</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS  
ACADIA FIRE PROTECTION DISTRICT NO. 4  
FOR THE YEAR ENDED SEPTEMBER 30, 1998

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Acadia Fire Protection District No. 4 of Acadia Parish was created by the Acadia Parish Police Jury, as authorized by Louisiana Revised Statutes 38:1751-1802. The ordinance creating this district was dated February 14, 1989. The Acadia Fire Protection District No. 4 of Acadia Parish is governed by a five member board of directors. The district was created for the purpose of acquiring buildings, machinery, and equipment, including both real and personal property to be used in giving fire protection to the property in the District.

The accounting and reporting policies of the Acadia Fire Protection District No. 4 conform to generally accepted accounting principles as applicable to governments. Budgeting is an essential element of the financial planning, control and evaluation processes of governments. Louisiana Revised Statute 39:1304 requires municipalities with a General Fund or Special Revenue Fund to prepare budgets, which cover operating and capital expenditures, for these funds. The accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included with 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



ACADIA FIRE PROTECTION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

Because the police jury appoints the governing board and controls the scope of public service, the fire 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 financial statements present information only on the funds maintained by the fire 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.

Fund Accounting

The accounts of the Fire District are organized on the basis of funds and 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 comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the Financial Statements in this report, into Governmental Fund Types and Account Groups as follows:

Governmental Fund

General Fund - The General Fund is the General Operating Fund of the Fire District. It is used to account for all financial resources except those required to be accounted for in another fund.

Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All Governmental Funds are accounted for on spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental Fund Operating Statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "Available Spendable Resources" during a period.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

Fixed assets used in Governmental Fund Type Operations and infrastructure assets such as roads, etc. (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in Governmental Funds. No depreciation has been provided on General Fixed Assets.

All Fixed Assets are valued at historical cost.

Long-Term Liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for Governmental Fund Types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such as long-term amounts are not recognized as Governmental Fund Type Expenditures or Fund Liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

#### Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the Financial Statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied.

All Governmental Funds and Agency Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

Ad Valorem Taxes

The Ad Valorem Taxes attach as an enforceable lien on property as of January 1, of each year following the year the tax is levied in. Taxes are levied by the Acadia Parish Sheriff's Department in September or October and are actually billed to the taxpayers in November. Taxes are due on December 31, of that year and are normally collected in December of the current year and in January and February of the following year. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes will be budgeted in the year received.

The Acadia Parish Sheriff's Department bills and collects property taxes using the assessed values determined by the parish assessor. The Acadia Parish Tax Collector sends the Fire District's share of the property taxes directly to the Fire District's Board of Directors.

For the year ended September 30, 1998, taxes of 12.00 mills were levied on property with assessed valuations totaling \$8,595,590.00 and were dedicated as follows:

Bond Payments	4.00 Mills
Maintenance	<u>8.00 Mills</u>
Total	12.00 Mills

Total taxes levied were \$103,147.08.

**NOTE B - FIXED ASSETS**

A summary of changes in General Fixed Assets follows:

	Balance October 1, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance September 30, <u>1998</u>
Fire Truck	\$ 44,000	\$	\$	\$ 44,000
Buildings and Improvements	36,136			36,136
Equipment	<u>23,353</u>	<u>731</u>	<u>-0-</u>	<u>24,084</u>
Total	<u>\$103,489</u>	<u>\$ 731</u>	<u>\$ -0-</u>	<u>\$104,220</u>

ACADIA FIRE PROTECTION DISTRICT NO. 4  
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

**NOTE C - CHANGES IN LONG-TERM DEBT**

	Balance October 1, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance September 30, <u>1998</u>
Bond Payable	\$205,000	\$ -0-	\$10,000	\$195,000
Total	<u>\$205,000</u>	<u>\$ -0-</u>	<u>\$10,000</u>	<u>\$195,000</u>

The Bonds will be secured by an eight (8) mill tax on all the property subje Fire District for a period of ten (10) years, beginning with the year 1989. for the purpose of acquiring buildings, machinery and equipment, includin property to be used in giving fire protection to the property in the Distri be in the public.

**NOTE D - BOND PRINCIPAL PAYMENTS**

The bond principal and interest payments will be paid through the general fund by a special tax of four (4) mills. The following is a summary of bond principal payments for the \$250,000 Ad Valorem Tax Revenue Bonds of the Acadia Fire Protection District No. 4:

<u>Due April 1,</u>	<u>Amount</u>	<u>Due April 1,</u>	<u>Amount</u>
1999	\$ 10,000	2005	20,000
2000	10,000	2006	20,000
2001	15,000	2007	25,000
2002	15,000	2008	25,000
2003	15,000	2009	<u>25,000</u>
2004	15,000		
		TOTAL	<u>\$195,000</u>

**NOTE E - LITIGATION**

According to the Fire District's management, the claims and potential claims against the Fire District not covered by insurance would not materially affect the Financial State-ments of the Fire District.



ACADIA FIRE PROTECTION DISTRICT NO. 4  
 NOTES TO FINANCIAL STATEMENTS, CONT'D.

**NOTE F - SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS**

A schedule of per diem paid to the Board of Directors for 1998 is as follows:

	<u>Compensation</u>
Lester Francois	\$ 360
Kim Frey	90
John Kurta	360
Roger Pedigo	360
Ronnie Clavier	<u>330</u>
Total	<u>\$1,500</u>

**NOTE G - COLLATERALIZATION OF CASH**

Tri-Parish Bank balance at 9/30/98	\$ 110,420
Less amount secured by FDIC Insurance	<u>(100,000)</u>
Less amount collateralized with securities pledged in the District's name	<u>( 31,410)</u>
Uninsured/Uncollateralized cash balances at 9/30/98	<u>-0-</u>

**NOTE H - LOCAL SERVICE AGREEMENT**

A local service agreement between the Acadia Fire Protection District No. 4 and the City of Eunice authorizes the transfer of 5 1/2 mills out of 8 mills to the city of Eunice to assist in providing fire protection to residents located in the area of the Acadia Fire Protection District No. 4.

**NOTE I - "YEAR 2000" ISSUE**

The "Year 2000" problem is the result of computer programs being written using two digits rather than four to define the applicable year. The District has begun the awareness stage of implementing a "Year 2000" compliant system. This stage involves establishing a budget and project plan for dealing with the "Year 2000" issue. The District has yet to enter the assessment, remediation, and validation/testing stages. The District has not estimated the cost of addressing the "Year 2000" issue nor has it committed a significant amount of resources to make computer systems and other electronic equipment "Year 2000" - compliant. The impact on the District's operations of failing to make its systems "Year 2000" - compliant in a timely manner cannot presently be determined.

ACADIA FIRE PROTECTION DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS, CONT'D.

**NOTE J - STATE BUDGET LAW VIOLATIONS**

Actual expenditures exceeded budgeted amounts by more than 5% and the budget was not amended as required by state law. Also, revenues were not budgeted for as required by state law.

# MICHAEL W. JOHNSON

*Certified Public Accountant*

105 North. 11th Street - Post Office Box 529  
EUNICE, LOUISIANA 70535  
Phone (318) 457-7951

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors  
Acadia Fire Protection District No. 4  
Acadia Parish, Louisiana  
Eunice, 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 Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia Fire Protection District No. 4's compliance with certain laws and regulations during the year ended September 30, 1998 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).

There were no expenditures made during the year for materials and supplies exceeding \$15,000.

### **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.

Management provided us with the required list.

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.

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. 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.

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 in September 1997.

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 or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year exceeded budgeted amounts by more than 5% and the budget was not amended accordingly. Revenues were not budgeted for (Finding No. 1998-1).

#### ***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.

Each of the disbursements were traced to the district's minute book where they were approved by the full commission.



**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 Fire Protection District No. 4 is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building.

**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.

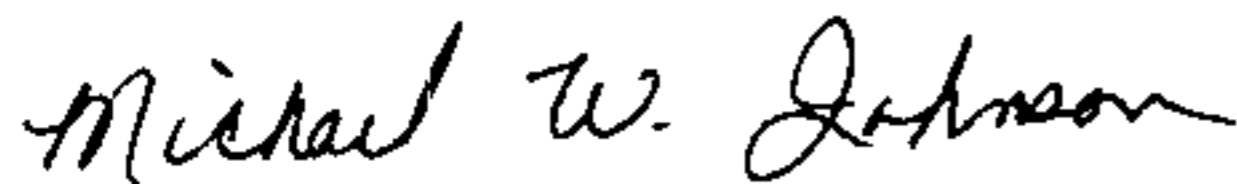
**Advances and Bonuses**

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.

A reading of the minutes of the district for the year indicated no approval for the payments noted. We also inspected disbursement records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

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 Fire Protection District No. 4 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

March 1, 1999  
Eunice, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

11-15-98 (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 3/1/99  
(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 39:24.

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 [ ]

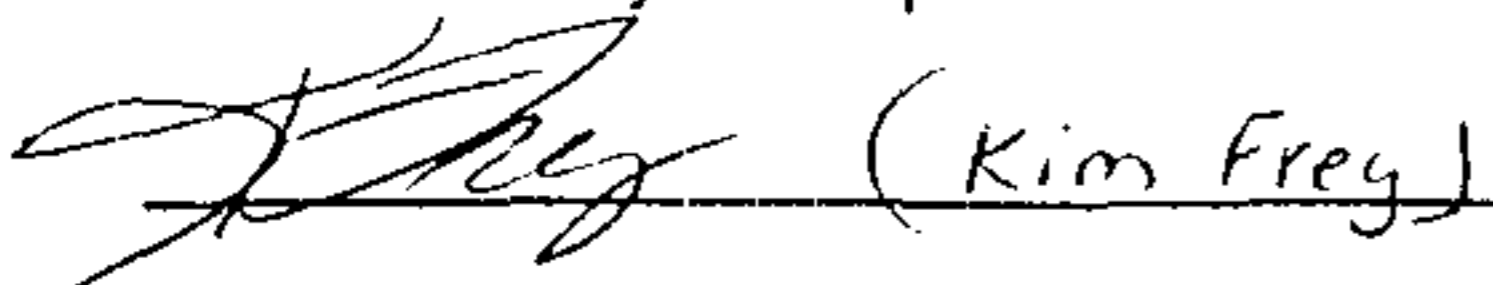
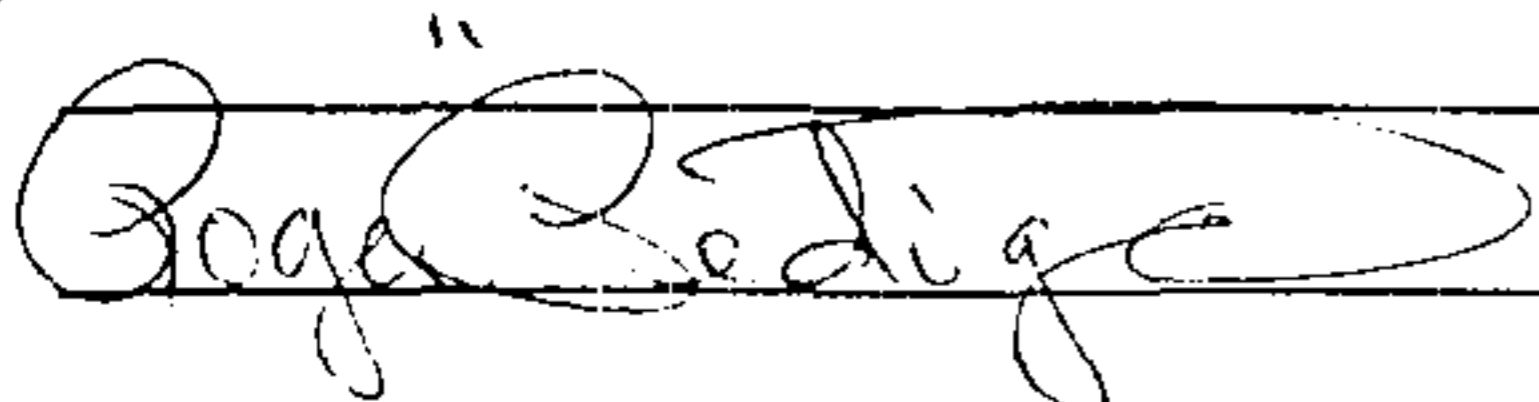
**Advances and Bonuses**

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.

	Secretary	<u>11-15-98</u>	Date
"	Treasurer	<u>"</u>	Date
	President	<u>11-15-98</u>	Date

ACADIA FIRE PROTECTION DISTRICT NO. 4  
Schedule of Prior Year Findings  
For the Year ended September 30, 1998

1997-1	<b>Failure to amend budget:</b> Management should monitor actual revenues and expendi- tures against budgeted amounts and amend the budget accordingly.	Unresolved. (See Finding No. 1998-1)
--------	---	---

ACADIA FIRE PROTECTION DISTRICT NO. 4  
Management's Corrective Action Plan  
For the Year Ended September 30, 1998

1998-1 **Failure to amend budget:**  
Management should monitor actual revenues and expenditures against budgeted amounts and amend the budget accordingly.

Management will establish procedures to monitor budgeted revenues and expenditures against actual amounts and amend the budget accordingly.