

FIRE PROTECTION DISTRICT NO. 3  
OF THE PARISH OF ACADIA,  
STATE OF LOUISIANA

REVIEWED FINANCIAL REPORT

DECEMBER 31, 2011

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 MAY 23 2012

TABLE OF CONTENTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1 - 2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Assets	4
Statement of Activities	5
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	7
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	8
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Notes to Financial Statements	11 - 19
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule	21
ATTESTATION REPORT	22-24
SCHEDULE OF FINDINGS AND RESPONSES	25
STATUS OF PRIOR YEAR FINDINGS AND RESPONSES	26
LOUISIANA ATTESTATION QUESTIONNAIRE	27-28

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**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

To the Board of Commissioners  
Fire Protection District No. 3 of Acadia Parish, State of Louisiana  
Evangeline, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of Fire Protection District No. 3 of Acadia Parish, Louisiana, as of and for the year ended December 31, 2011, which collectively comprises the Fire Protection District No. 3 of Acadia Parish, Louisiana's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Fire Protection District No. 3 of Acadia Parish, Louisiana. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of Fire Protection District No. 3 of Acadia Parish, Louisiana is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information, on page 20 is presented for the purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report dated April 16, 2012, on the results of our agreed-upon procedures.

*Vige, Tujague & Noël*  
Vige, Tujague & Noël  
Eunice, Louisiana  
April 16, 2012

**Government Wide Financial Statements (GWFS)**

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FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2011

	<u>2011</u>
<b>ASSETS</b>	
Current assets:	
Cash	\$ 209,593
LAMP funds	<u>186,357</u>
Total current assets	<u>395,950</u>
Non-current assets:	
Capital assets, net	<u>521,458</u>
Total non-current assets	<u>521,458</u>
Total assets	<u>917,408</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	<u>3,980</u>
Total current liabilities	<u>3,980</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	521,458
Unrestricted	<u>391,970</u>
Total net assets	<u>\$ 913,428</u>

See accompanying notes and accountant's report.

**FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

		Program Revenue		Net (Expenses) Revenues and Change in Net Assets
	Expenses	Charges for Services	Capital and Operating Grant	Governmental Activities
<b>Governmental Activities:</b>				
General Government				
Public safety	\$ 205,321	\$ -	\$ -	\$ (205,321)
 Total Governmental Activities	 \$ 205,321	 \$ -	 \$ -	 (205,321)
 General Revenues:				
Ad valorem tax				288,955
Other income				-
Investment earnings				207
Total general revenues				289,162
 Change in net assets				83,841
 Net assets - December 31, 2010				829,587
 Net assets - December 31, 2011				\$ 913,428

See accompanying notes and accountant's report.

**Fund Financial Statements (FFS)**

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
BALANCE SHEET ALL - GOVERNMENTAL FUNDS  
DECEMBER 31, 2011

	ASSETS	<u>General</u>
Cash		\$ 209,593
LAMP funds		<u>186,357</u>
Total assets		<u>\$ 395,950</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable		<u>\$ 3,980</u>
Total liabilities		<u>3,980</u>
Fund balances:		
Unassigned		<u>391,970</u>
Total equity and other credits		<u>391,970</u>
Total liabilities, equity and other credits		<u>\$ 395,950</u>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2011

Total fund balance for governmental  
funds at December 31, 2011 \$ 391,970

Total net assets reported for governmental activities  
in the statement of net assets are different because:

Capital assets used in governmental activities are not  
financial resources and, therefore, are not reported  
in the funds. Those assets consist of:

Buildings, vehicles and equipment, net of \$997,174  
accumulated depreciation

521,458

Total net assets of governmental activities at  
December 31, 2011

\$ 913,428

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2011

	General Fund
Revenues:	
Property tax	\$ 288,955
Interest	207
Miscellaneous	-
Total revenues	289,162
Expenditures:	
Current:	
Vehicle expense	8,051
Utilities	2,727
Supplies/Repairs	18,783
Insurance	17,028
Miscellaneous	7,032
Capital Outlay	42,758
Total expenditures	96,379
Excess (deficiency) of revenues over expenditures	192,783
Net changes in fund balances	192,783
Fund balance, beginning	199,187
Fund balance, ending	\$ 391,970

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011

Total net change in fund balance for the year ended December 31, 2011 per Statements of Revenues, Expenditures and Changes in Fund Balances		\$ 192,783
The change in net assets reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statements of Revenues, Expenditures, and Changes in Fund Balances	\$ 42,759	
Depreciation expense for the years ended December 31, 2011	<u>(151,701)</u>	<u>(108,942)</u>
Total changes in net assets for the year ended December 31, 2011 per Statement of Activities		<u>\$ 83,841</u>

See accompanying notes and accountant's report.

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

**Note 1. Summary of Significant Accounting Policies**

The accounting and reporting practices of the Fire Protection District No. 3 of the Parish of Acadia, Louisiana conform to generally accepted accounting principles of the United States of America as applicable to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants. The following is a summary of certain significant accounting policies:

Reporting entity:

The Fire Protection District No. 3 of the Parish of Acadia is a component unit of the Acadia Parish Police Jury. The District was established to provide fire protection for the residents of the District.

Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the Fire Protection District No. 3 of the Parish of Acadia as a whole. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods and services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

Fund Financial Statement:

The District uses funds 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 related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses as appropriate.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the "current financial resources" measurement focus or the economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statements of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized as revenue in the year in which they are billed. Fees and non tax revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Available means collectible within the current period or soon enough thereafter to pay current liabilities, usually 60 days.

Those revenues susceptible to accrual are ad valorem and state revenue sharing income.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Uncollectible ad valorem taxes are estimated based on the prior year's history.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's revenues.

Allocation of indirect expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to these functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

Use of estimates in the preparation of financial statements:

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Concentration of Risks

Concentration of risks with respect to the District is subject to the conditions of the limited geographical area of the District.

Budgets:

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

1. Prior to January 1, the Chairman submits to the Board a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through the passage of a resolution; amendments are also legally enacted through the passage of a resolution.
4. The budget for the general fund is adopted on a fund financial statement basis.
5. The budget for the general fund is employed as a management control device during the year.

All budget appropriations lapse at year end. Revenues may not legally fall short of budgeted amounts by more than five percent and expenditures may not legally exceed budgeted appropriations by more than five percent at the individual fund level. The District does not use encumbrance accounting.

The budget amounts disclosed in this report are as originally adopted and amended by the Board.

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest – bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest – bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Allowances for Uncollectibles

All receivables that historically represent uncollectible accounts are shown net of an allowance for uncollectible. The allowance for uncollectible accounts in the general fund is estimated at \$0.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activity column in the government-wide financial statements. All purchased fixed assets are valued at cost or estimated historical cost. The amounts of estimated costs are immaterial to these financial statements. Donated fixed assets are stated at their fair market value on the date donated.

The District maintains a threshold level of \$300 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

	<u>Years</u>
Buildings	40
Vehicles	7
Equipment	5

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance.* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance.* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the fire district's board – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the district board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

satisfying those contractual requirements.

*Assigned fund balance.* This classification reflects the amounts constrained by the district's "intent" to be used for specific purposes but are neither restricted nor committed. The fire district's board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance.* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the district's policy to use externally restricted resources first, the unrestricted resources – committed, assigned, and unassigned – in order as needed.

Revenues, Expenditures, and Expenses

Program Revenues

Program revenues consist of taxes, fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

Revenues, Expenditures, and Expenses (continued)

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – By Character

In the fund financial statements, governmental funds report expenditures of financial resources.

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA

Notes to Financial Statements

**Note 2. Cash and Interest-Bearing Deposits**

For reporting purposes, cash and investments include cash, demand deposits, time deposits, and government backed mortgage securities. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of

state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. At December 31, 2011 the District has cash and interest bearing deposits totaling \$395,950.

Under state law, these deposits in financial institutions must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must, at all times, be equal to the amount on deposit with the bank. At December 31, 2011, deposits in financial institutions were fully secured by federal deposit insurance and the market value of securities pledged in the District's name.

**Note 3. Ad Valorem Taxes**

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in May or June and are actually billed to the taxpayers in the latter part of the fiscal year. Billed taxes become delinquent on January 1 of the following year and January and February of the ensuing year. The following is a summary of the levied ad valorem taxes:

General corporate purpose	
Operations and maintenance	<u>5.13</u>

Tax revenues are recognized in the year they are collected.

**FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA**

**Notes to Financial Statements**

**Note 4. Capital Assets**

Capital asset activity for the year ended December 31, 2011 is as follows:

	Balance 12/31/2010	Additions	Deletions	Balance 12/31/2011
<b>Governmental Activities</b>				
Buildings	\$ 114,096	\$ 32,775	\$ -	\$ 146,871
Vehicles	738,123	-	-	738,123
Equipment	623,654	9,984	-	633,638
Totals	<u>1,475,873</u>	<u>42,759</u>	<u>-</u>	<u>1,518,632</u>
<b>Less accumulated depreciation</b>				
Buildings	26,886	2,852	-	29,738
Vehicles	379,900	62,242	-	442,142
Equipment	438,687	86,607	-	525,294
Total accumulated depreciation	<u>845,473</u>	<u>151,701</u>	<u>-</u>	<u>997,174</u>
<b>Governmental Activities</b>				
Capital assets, net	<u>\$ 630,400</u>	<u>\$ (108,942)</u>	<u>\$ -</u>	<u>\$ 521,458</u>

REQUIRED SUPPLEMENTARY INFORMATION

FIRE PROTECTION DISTRICT NO. 3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>Revenues:</b>				
Property tax	\$ 270,000	\$ 290,000	\$ 288,955	\$ (1,045)
Interest	300	200	207	7
Miscellaneous	-	-	-	-
Total revenues	<u>270,300</u>	<u>290,200</u>	<u>289,162</u>	<u>(1,038)</u>
<b>Expenditures:</b>				
Current:				
Vehicle expense	7,000	8,500	8,051	449
Utilities	5,250	2,800	2,727	73
Supplies/Repairs	31,800	19,000	18,783	217
Insurance	25,000	17,500	17,028	472
Miscellaneous	3,180	7,000	7,032	(32)
Capital Outlay	23,000	43,000	42,758	242
Total expenditures	<u>95,230</u>	<u>97,800</u>	<u>96,379</u>	<u>1,421</u>
Excess (deficiency) of revenues over expenditures	<u>175,070</u>	<u>192,400</u>	<u>192,783</u>	<u>383</u>
Net changes in fund balances	175,070	192,400	192,783	383
Fund balance, beginning	<u>199,187</u>	<u>199,187</u>	<u>199,187</u>	<u>-</u>
Fund balance, ending	<u>\$ 374,257</u>	<u>\$ 391,587</u>	<u>\$ 391,970</u>	<u>\$ 383</u>

See Accountant's Report

**VIGE, TUJAGUE & NOEL**

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

To the Board of Commissioners  
Fire Protection District No. 3 of Acadia Parish, State of Louisiana  
Evangeline, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of The Fire Protection District No. 3 of the Parish of Acadia, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Fire Protection District No. 3 of the Parish of Acadia, Louisiana's compliance with certain laws and regulations during the year ended December 31, 2011 included in the accompanying *Louisiana Attestation Questionnaire*. Management of The Fire Protection District No. 3 of the Parish of Acadia, Louisiana is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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 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 \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with RS 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable..

All expenditures made during the year for materials and supplies exceeding \$20,000 or public works exceeding \$100,000 were made in accordance with RS 38:2211-2296 (the public bid law).

**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 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.

The Fire District has no employees.

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.

The Fire District has no employees.

**Budgeting**

5. Obtained a copy of the legally adopted budget and all amendments.

The Fire District, prepared a budget in accordance with the Local Government Budget Act.

6. Trace the budget adoption and amendments to the minute book.

We traced the budget adoption and amendments to the minute book.

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 revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

**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

The payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six disbursements indicated approval from the fire chief.

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:1 through 42:13 (open meeting law).

The Fire District posted agendas for meetings as required by the open meeting law.

**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.

The Fire District has no payroll.

**Prior Comments and Recommendations**

The prior year report, dated December 31, 2010, did not include any comments or unresolved matters..

We were not engaged to perform, and did not perform, an audit, 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 the Fire District, 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. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

*Vige, Tujague & Noël*

Vige, Tujague & Noël  
Eunice, Louisiana  
April 16, 2012

FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2011

Current Findings

There were no findings for the current year ended December 31, 2011.

**FIRE PROTECTION DISTRICT NO.3 OF THE  
PARISH OF ACADIA, STATE OF LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES  
YEAR ENDED DECEMBER 31, 2011**

There were no findings for the year ended December 31, 2010.

**FIRE PROTECTION DISTRICT No. 3  
OF ACADIA PARISH  
LOUISIANA ATTESTATION QUESTIONNAIRE**

Vipe Tujague & Noel

A Corporation of CPA's

P.O. Box 1006

Eunice, LA 70535

(Auditors)

In connection with your review of our financial statements as of December 31, 2011 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 April 16, 2012.

**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 [ X ] 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 [ X ] 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 [ X ] 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 39:34.

Yes [ X ] 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 [ X ] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ X ] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ X ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ X ] 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 [ X ] 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 [ X ] 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	_____	Date
_____	Treasurer	_____	Date
<i>Moh Clay</i>	President	<i>5-11-12</i>	Date