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ACADIA PARISH FIRE PROTECTION DISTRICT NO. 7  
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ACADIA PARISH FIRE PROTECTION DISTRICT NO. 7  
FINANCIAL REPORT  
DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the state and other appropriate public officials. The report is available for public inspection at the Carbon House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-4-01

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FIRE PROTECTION DISTRICT NO. 7  
 ANACAPIS PARISH POLICE JURY  
 COMBINED BALANCE SHEET -  
 ALL FUND TYPES AND ACCOUNT CIRCLES  
 December 31, 2020  
 See Accountant's Compilation Report

	Governmental		Accounts		Totals (Thousands Only)
	Fund Types		General	General	
ASSETS	General	Fund	Fund	Long-Term	
			Assets	Debt	
Cash	\$ 10,382	\$ -	\$ -	\$ -	\$ 10,382
Trade receivable	33,100	-	-	-	33,100
Equipment	-	157,778	-	-	157,778
Receiv. to be provided	-	-	-	30,808	30,808
<b>Total assets</b>	<b>\$ 43,482</b>	<b>\$ 157,778</b>	<b>\$ 30,808</b>		<b>\$ 232,068</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Bonds payable	\$ -	\$ -	\$ 30,808		\$ 30,808
Fund equity:					
Investment in general fund assets	\$ -	\$ 157,778	\$ -		\$ 157,778
Fund balances:					
Unreserved - undesignated	43,482	-	-		43,482
<b>Total fund equity</b>	<b>\$ 43,482</b>	<b>\$ 157,778</b>	<b>\$ -</b>		<b>\$ 201,260</b>
<b>Total liabilities and fund equity</b>	<b>\$ 43,482</b>	<b>\$ 157,778</b>	<b>\$ 30,808</b>		<b>\$ 232,068</b>

See Notes to Financial Statements.

FIRE PROTECTION DISTRICT NO. 2  
ACACIA PARKER POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
GENERAL FUND

YEAR ENDED DECEMBER 31, 1908  
See Supplemental's Completion Report.

<b>Revenues:</b>		
Taxes:		
All valuations		\$ 28,178
Interest income		148
Other		2
		<u>2</u>
<b>Total revenues</b>		<b>\$ 28,530</b>
<b>Expenditures:</b>		
CURRENT:		
Public safety:		
Supplies and maintenance	\$ 4,513	
Insurance	8,188	
Sweeping	525	
Legal	-	
Other	1,190	
Capital outlay	4,005	
Debt service:		
Bond interest	2,828	
Bond principal	<u>14,089</u>	
<b>Total expenditures</b>		<b><u>35,257</u></b>
Deficiency of revenues over expenditures		\$ (7,727)
Fund balance, beginning		<u>45,707</u>
Fund balance, ending		<b><u>\$ 38,080</u></b>

See Notes to Financial Statements.

FIRE PROTECTION DISTRICT NO. 7  
AGUA FRIA POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGE IN FUND BALANCE - BUDGET (AND ACTUAL) AND ACTUAL -  
ALL GOVERNMENTAL FUND TYPES

GENERAL FUND  
Year Ended December 31, 2000  
See ACCOUNTANT'S COMPLETION REPORT

	Budget	Actual	Balance - Favorable (Unfavorable)
Revenues:			
Taxes:			
Ad valorem	\$ 27,475	\$ 26,576	\$ 899
Interest income	-	349	349
Other	-	7	7
Total revenues	<u>\$ 27,475</u>	<u>\$ 28,932</u>	<u>\$ 1,457</u>
Expenditures:			
Current:			
Public safety:			
Supplies and maintenance	\$ 4,000	\$ 4,512	\$ (512)
Insurance	4,809	8,280	(3,471)
Accounting	-	320	(320)
Unallocated taxes	-	-	-
Legal	-	-	-
Other	3,208	1,140	2,068
Capital outlay	-	4,605	(4,605)
Loan services	-	-	-
Debt interest	2,820	2,900	(80)
Debt principal	<u>11,800</u>	<u>18,800</u>	<u>-</u>
Total expenditures	<u>\$ 26,637</u>	<u>\$ 30,557</u>	<u>\$ (3,920)</u>
Excess of revenues over expenditures	\$ (4,162)	\$ (1,625)	\$ (2,537)
Fund balance, beginning	<u>40,707</u>	<u>40,782</u>	<u>-</u>
Fund balance, ending	<u>\$ 36,545</u>	<u>\$ 39,157</u>	<u>\$ (2,612)</u>

See NOTES to Financial Statements.

FIRE PROTECTION DISTRICT NO. 1  
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

In April of 1994, 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.

In conformance with GASB Codification Section 2000, the fire protection district is 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 fund and account groups maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

Reporting entity:

The Acadia Parish Fire Protection District No. 1 is a component unit of the Acadia Parish Police Jury. The District was established to provide fire protection for the residents of the District.

Fund accounting:

The activities of the fire protection district are organized on the basis of one fund and two account groups. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The general fund accounts for all financial resources except those required to be accounted for in other funds.

General fixed assets and long-term debt:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

Long-term liabilities reported to be financed from governmental funds are accounted for in the general long-term debt account group, not in governmental funds.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report.

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

**Revenues:**

All valuer's taxes are recorded in the year the taxes are assessed. All valuer's taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 15. The taxes are generally collected in December of the current year and January and February of the ensuing year.

**Expenditures:**

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

**Budget practices:**

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. The budget is then legally enacted through passage of an ordinance.
3. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

All budget appropriations lapse at year-end.

**INDEX TO FINANCIAL STATEMENTS**  
 (See Accountant's Compilation Report)

**Cash:**

For reporting purposes, cash includes cash and demand deposits. Under state law, the District may deposit funds within a financial agency bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Cash and investments are stated at cost, which approximates market. Under state law, these deposits 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. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually agreeable to the parties involved. The following is a summary of cash at December 30, 2008, with the related federal deposit insurance:

	Bank Balance	FDIC Insurance	Balance Uninsured
Interest bearing accounts	\$ 18,382	\$ 18,382	\$ -----

**Note 2: Compensation to Board Members**

The board of commissioners consists of five members which are appointed by the parish police jury. The board members have elected not to be compensated. The board of commissioners include:

Charles Bond	Douglas Helmsen
Steve Delisle	Stephany Richard
B. J. Roussier	

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

A summary of changes in general fixed assets follows:

	Balance Dec. 1, 2008	Additions	Deletions	Balance Dec. 30, 2008
Equipment	\$187,173	\$ 4,000	\$ -----	\$191,173

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 4. Long-Term Debt

Changes in general long-term debt during 2000 are as follows:

Balance at December 31, 1999	\$ 44,000
less: principal reductions	<u>14,000</u>
Balance at December 31, 2000	<u>\$ 30,000</u>

On July 1, 1997, the District sold \$75,000 of certificates of indebtedness with an interest rate of 5.54%. The certificates require annual payments of \$10,000 to \$24,000 through July 1, 2002. The annual requirements to amortize the debt as of December 31, 2000 including interest payments of \$4,475 are as follows:

Year Ending December 31.	AMOUNT
2000	\$ 16,400
2001	<u>15,000</u>
Total	<u>\$ 31,400</u>

The proceeds from the above bonds were used to purchase a new fire truck costing \$12,800. The fire truck was purchased in 1998 and will be used by the Acadia Parish Fire Protection District No. 7.

FIRE PROTECTION DISTRICT NO. 7 OF ACADIA PARISH POLICE JURY  
IBBE, LOUISIANA.

ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUE \$24,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:224 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenue \$24,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(3)(2)(1).

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Charles Paul, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Fire Protection District No. 7 of Acadia Parish Police Jury as of December 31, 2020, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Charles Paul, who duly sworn, deposes and says that the Fire Protection District No. 7 of Acadia Parish Police Jury received \$24,000 or less in revenues and other sources for the fiscal year ending December 31, 2020, and accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

*Charles A. Paul*  
sworn to

Signature

Sworn to and subscribed before me, this 20<sup>th</sup> day of March, 2021.

*Alfred LeBlanc*  
NOTARY PUBLIC

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