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ACADIA PARISH FIRE PROTECTION DISTRICT NO. 5

FINANCIAL REPORT

DECEMBER 31, 1999

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 8-9-00

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# BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

122 East 5th St.  
P.O. Drawer 307  
Crowley, Louisiana  
70527-0307  
phone: (337) 783-0650  
fax: (337) 783-7238

## INDEPENDENT ACCOUNTANT'S REPORT

### Other Offices:

Lafayette, LA  
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Opelousas, LA  
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Abbeville, LA  
(337) 898-1497

New Iberia, LA  
(337) 364-4554

Church Point, LA  
(337) 684-2855

Eunice, LA  
(337) 457-0071

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

We have compiled the accompanying general purpose financial statements of the Acadia Parish Fire Protection District No. 5, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 1999. The statements were compiled 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 information that is the representation of the Board in the form of financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, we do not express an opinion or any other form of assurance on them.

*BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.*

Eugene C. Gilder, CPA\*  
Donald W. Kelley, CPA\*  
Herbert Lemoine II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
P. John Blanchet III, CPA\*  
Stephen L. Lambousy, CPA\*  
Craig C. Babineaux, CPA\*  
Peter C. Barrello, CPA\*  
George J. Trappey III, CPA\*  
Gregory B. Milton, CPA\*  
S. Scott Suleman, CPA\*  
Patrick D. McCarthy, CPA\*  
Martha B. Wyatt, CPA\*  
Troy J. Breaux, CPA\*  
Fayette T. Dupre', CPA\*

Crowley, Louisiana  
April 12, 2000

### Retired:

Sidney L. Broussard, CPA 1980  
Leslie K. Poche', CPA 1984  
James H. Breaux, CPA 1987  
Fiona R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
Geraldine J. Wimberly, CPA\* 1995  
Rodney L. Savoy, CPA\* 1996  
Larry G. Broussard, CPA\* 1996  
Lawrence A. Cramer, CPA\* 1999  
Michael P. Crochet, CPA\* 1999

Members of American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants  
\* A Professional Accounting Corporation

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 5  
ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1999  
See Accountant's Compilation Report

ASSETS AND OTHER DEBITS	Governmental Fund Types	
	General Fund	Debt Service Fund
Cash and cash equivalents	\$ 59,558	\$158,504
Ad valorem receivable	47,113	98,153
Buildings	-	-
Equipment	-	-
Amount available in debt service funds	-	-
Amount to be provided for retirement of long-term debt	-	-
Total assets and other debits	<u>\$106,671</u>	<u>\$256,657</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 1,472	\$ 3,067
Payroll taxes payable	35	-
Bonds payable	-	-
Total liabilities	<u>\$ 1,507</u>	<u>\$ 3,067</u>
Fund equity:		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt service	-	253,590
Unreserved - undesignated	<u>105,164</u>	<u>-</u>
Total fund equity	<u>\$105,164</u>	<u>\$253,590</u>
Total liabilities and fund equity	<u>\$106,671</u>	<u>\$256,657</u>

See Notes to Financial Statements.

<u>Account Groups</u>		
<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$ 218,062
-	-	145,266
196,120	-	196,120
550,645	-	550,645
-	253,590	253,590
-	<u>231,410</u>	<u>231,410</u>
<u>\$ 746,765</u>	<u>\$ 485,000</u>	<u>\$1,595,093</u>
\$ -	\$ -	\$ 4,539
-	-	35
-	<u>485,000</u>	<u>485,000</u>
<u>\$ -</u>	<u>\$ 485,000</u>	<u>\$ 489,574</u>
\$ 746,765	\$ -	\$ 746,765
-	-	253,590
-	-	<u>105,164</u>
<u>\$ 746,765</u>	<u>\$ -</u>	<u>\$1,105,519</u>
<u>\$ 746,765</u>	<u>\$ 485,000</u>	<u>\$1,595,093</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 5  
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1999  
See Accountant's Compilation Report

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 47,505	\$ 99,022	\$146,527
Intergovernmental:			
Appropriation from police jury	8,186	-	8,186
Interest	<u>2,124</u>	<u>6,516</u>	<u>8,640</u>
Total revenues	<u>\$ 57,815</u>	<u>\$105,538</u>	<u>\$163,353</u>
Expenditures:			
Current:			
Public safety	\$ 34,577	\$ 5,816	\$ 40,393
Capital outlay	2,809	-	2,809
Debt service:			
Principal retirement	-	25,000	25,000
Interest and bank charges	<u>-</u>	<u>35,675</u>	<u>35,675</u>
Total expenditures	<u>\$ 37,386</u>	<u>\$ 66,491</u>	<u>\$103,877</u>
Excess of revenues over expenditures	\$ 20,429	\$ 39,047	\$ 59,476
Fund balance, beginning	<u>84,735</u>	<u>214,543</u>	<u>299,278</u>
Fund balance, ending	<u>\$105,164</u>	<u>\$253,590</u>	<u>\$358,754</u>

See Notes to Financial Statements.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 5  
ACADIA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND  
Year Ended December 31, 1999  
See Accountant's Compilation Report

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem	\$ 43,414	\$ 47,505	\$ 4,091
Intergovernmental:			
Appropriation from police jury	7,788	8,186	398
Interest	<u>1,927</u>	<u>2,124</u>	<u>197</u>
Total revenues	<u>\$ 53,129</u>	<u>\$ 57,815</u>	<u>\$ 4,686</u>
Expenditures:			
Current:			
Public safety:			
Salaries and payroll taxes	\$ 2,984	\$ 2,637	\$ 347
Pension fund contribution	1,340	1,472	(132)
Office supplies	200	135	65
Utilities	6,000	5,586	414
Professional fees	2,300	1,640	660
Training	1,500	415	1,085
Insurance	15,000	11,687	3,313
Repairs and maintenance	7,500	2,867	4,633
Operational supplies	2,329	1,930	399
Election costs	5,030	5,158	(128)
Other	1,000	1,050	(50)
Capital outlays	<u>7,946</u>	<u>2,809</u>	<u>5,137</u>
Total expenditures	<u>\$ 53,129</u>	<u>\$ 37,386</u>	<u>\$ 15,743</u>
Excess of revenues over expenditures	\$ -	\$ 20,429	\$ 20,429
Fund balance, beginning	<u>84,735</u>	<u>84,735</u>	<u>-</u>
Fund balance, ending	<u>\$ 84,735</u>	<u>\$105,164</u>	<u>\$ 20,429</u>

See Notes to Financial Statements.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 5  
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

Acadia Parish Fire Protection District No. 5, a component unit of the Acadia Parish Police Jury, was created by the Acadia Parish Police Jury as authorized by Louisiana Revised Statute 40:1492. The Fire Protection District is governed by a five-member board of commissioners, two appointed by the Police Jury and three appointed by the three member villages, who are authorized to construct, maintain, and improve the system of fire protection within the district.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

GASB Codification Section 2100 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

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

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Fund accounting:

The Fire Protection District is organized on the basis of two funds and two account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The general fund is the general operating fund of the Fire Protection District and accounts for all of its activities. The debt service fund services the general long-term debt.

General fixed assets and long-term obligations:

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

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

Basis of accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Expenditures:

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

Budget 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. Due to the fact that expenditures do not exceed \$250,000, it is not necessary to have a public hearing.
3. The budget is then legally enacted through passage of an ordinance. Budget amounts shown in this report are as originally adopted by the District.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

All budget appropriations lapse at year-end.

Expenditures may not legally exceed budgeted appropriations at the fund level. The District does not use encumbrance accounting.

Cash and investments:

Under state law, the Fire Protection District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Time deposits are classified as investments if their original maturities exceed ninety days; however, if their original maturities are ninety days or less, they are classified as cash equivalents. At December 31, 1999, the Fire Protection District has cash and cash equivalents (book balances) in deposits totaling \$218,012.

Under state law, these deposits (or the resulting bank balances) must be secured by federal insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus federal insurance must at all times equal the amount on deposit with the fiscal agent. Deposits in financial institutions at December 31, 1999 are fully secured by federal deposit insurance and pledged securities with a fair market value of \$286,031.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Total columns on combined statements:

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

Note 2. Levied Taxes

The following is a summary of levied ad valorem taxes:

	<u>Levied Millage</u>
General corporate purposes:	
General	4.8
Debt service	10.0

Note 3. Changes in General Fixed Assets

The following is a summary of changes in general fixed assets for the year ended December 31, 1999:

	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance, December 31, 1998	\$196,120	\$548,117	\$744,237
Additions	-	2,528	2,528
Deletions	-	-	-
Balance, December 31, 1999	<u>\$196,120</u>	<u>\$550,645</u>	<u>\$746,765</u>

The District's general fixed assets include \$7,500 of donated fixed assets.

Note 4. Changes in Long-Term Debt

The following is a summary of changes in long-term obligations for the Fire Protection District for the year ended December 31, 1999.

Balance, January 1, 1999	\$510,000
Reductions	(25,000)
Balance, December 31, 1999	<u>\$485,000</u>

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

On April 1, 1990, the District issued \$650,000 general obligation bonds with varying interest rates of 6.85% to 10.00%. The bonds require annual payments of \$60,066 to \$73,796 through April 1, 2010.

The annual requirements to amortize the bonds and certificates outstanding at December 31, 1999, including interest of \$216,405, are as follows:

2000	\$ 63,168
2001	61,075
2002	63,800
2003	61,350
2004	63,725
2005 - Thereafter	<u>388,287</u>
	<u>\$701,405</u>

Note 5. Board of Commissioners

The board members do not receive any compensation for attendance of meetings. The board members at December 31, 1999 include:

Harold Benoit	Ernest Gautreaux
Larry Guidry	Michael Richard
Greg Richard	



## BROUSSARD, POCHE', LEWIS & BREAU, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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fax: (337) 783-7238

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

#### Other Offices:

Lafayette, LA  
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(337) 942-5217

Abbeville, LA  
(337) 898-1497

New Iberia, LA  
(337) 364-4554

Church Point, LA  
(337) 684-2855

Eunice, LA  
(337) 457-0071

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

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Acadia Parish Fire Protection District No. 5 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia Parish Fire Protection District No. 5's compliance with certain laws and regulations during the year ended December 31, 1999 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, 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 \$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 nor expenditures made for public works exceeding \$100,000.

#### 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.

Eugene C. Gilder, CPA\*  
Donald W. Kelley, CPA\*  
Herbert Lemoine II, CPA\*  
Frank A. Stagno, CPA\*  
Scott J. Broussard, CPA\*  
L. Charles Abshire, CPA\*  
Kenneth R. Dugas, CPA\*  
L. John Blanchet III, CPA\*  
Stephen L. Lambousy, CPA\*  
Craig C. Babiniaux, CPA\*  
Peter C. Borrello, CPA\*  
George J. Trappey III, CPA\*  
Gregory B. Milton, CPA\*  
S. Scott Soileau, CPA\*  
Patrick D. McCarthy, CPA\*  
Martha B. Wyatt, CPA\*  
Troy J. Breaux, CPA\*  
Fayette T. Dupre', CPA\*

#### Retired:

Sidney L. Broussard, CPA 1980  
Leon K. Poche', CPA 1984  
James H. Breaux, CPA 1987  
Emma R. Walton, CPA 1988  
George A. Lewis, CPA\* 1992  
Geraldine J. Wimberly, CPA\* 1995  
Rodney L. Savoy, CPA\* 1996  
Larry G. Broussard, CPA\* 1996  
Lawrence A. Cramer, CPA\* 1999  
Michael P. Crochet, CPA\* 1999

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Society of Louisiana Certified  
Public Accountants  
\* A Professional Accounting Corporation

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

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

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

4. Determine whether any of 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 and subsequent amendments made to the budget during the year.

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

We traced the adoption of the original budget to the minutes of a meeting held on December 21, 1998 and the subsequent amendment to the minutes of a meeting held December 13, 1999.

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 vary from budgeted amounts by more than 5%.

**Accounting and Reporting**

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

- (a) trace payments to supporting documentation as 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.

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

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Acadia Parish Fire Protection District No. 5 is required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

**Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

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

**Advances and 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 did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

**Prior Comments and Recommendations**

12. Review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

The report from the prior year did not include any suggestions, recommendations, and/or comments.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely for the use of management of Acadia Parish Fire Protection District No. 5 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana  
April 12, 2000

**LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)**

April 10, 2000 (Date Transmitted)

Broussard, Poche, Lewis, & Breaux LLP  
PO Drawer 307  
Crowley, LA 70527  
(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 (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 39:34.

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 [ ]

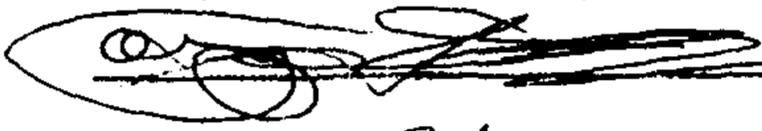
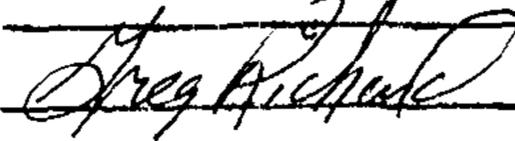
**Advances and Bonuses**

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 78-729.

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/TREASURER	4/10/00	Date
	Treasurer		Date
	President	4/10/00	Date
	Chairman		

Fire Protection Dist. #5  
Parish of Acadia  
P o Box 5  
Estherwood, La 70534