

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6**FINANCIAL REPORT****DECEMBER 31, 2003**

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 8-4-04

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

C E R T I F I E D P U B L I C A C C O U N T A N T S

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

Other Offices:

Lafayette, LA
(337) 988-4930

Opelousas, LA
(337) 942-5217

Abbeville, LA
(337) 898-1497

New Iberia, LA
(337) 364-4554

Church Point, LA
(337) 684-2855

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. Borrello, CPA*
George J. Trappey III, CPA*
Gregory B. Milton, CPA*
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Michael P. Crochet, CPA* 1999
Ralph Friend, CPA 2002

Members of American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

*A Professional Accounting Corporation

ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners
Acadia Parish Fire Protection District No. 6
Branch, Louisiana

We have compiled the accompanying general purpose financial statements of Acadia Parish Fire Protection District No. 6, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 2003. 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 in the form of financial statements information that is the representation of the Board of the Acadia Parish Fire Protection District No. 6. 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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we issued a report, dated July 14, 2004, on the results of our agreed-upon procedures.

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

Crowley, Louisiana
July 14, 2004

ACADIA PARISH FIRE PROTECTION DISTRICT #6
ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2003
See Accountant's Compilation Report

	Governmental Fund Types		
	General Fund	Debt Service Fund	Capital Project Fund
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 25,810	\$ 430	\$ -
Investments	-	-	51,572
Receivables	60,292	-	-
Land, building, trucks and equipment	-	-	-
Amount available in debt service fund	-	-	-
Amount to be provided for retirement debt	-	-	-
	\$ 86,102	\$ 430	\$ 51,572
LIABILITIES AND FUND EQUITY			
LONG-TERM LIABILITIES			
Accounts payable	\$ 2,022	\$ -	\$ -
Bonds payable	-	-	-
	\$ 2,022	\$ -	\$ -
FUND EQUITY			
Investment in general fixed assets	\$ -	\$ -	\$ -
Fund balances:			
Reserved for debt service	\$ -	\$ 430	\$ -
Unreserved - Undesignated	84,080	-	51,572
	\$ 84,080	\$ 430	\$ 51,572
Total fund equity	\$ 84,080	\$ 430	\$ 51,572
Total liabilities and fund equity	\$ 86,102	\$ 430	\$ 51,572

See Notes to Financial Statements.

Account Groups		
General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
\$ -	\$ -	\$ 26,240
-	-	51,572
-	-	60,292
489,152	-	489,152
-	430	430
-	160,570	160,570
<u>\$ 489,152</u>	<u>\$ 161,000</u>	<u>\$ 788,256</u>
\$ -	\$ -	\$ 2,022
-	161,000	161,000
<u>\$ -</u>	<u>\$ 161,000</u>	<u>\$ 163,022</u>
\$ 489,152	\$ -	\$ 489,152
\$ -	\$ -	\$ 430
-	-	135,652
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,082</u>
\$ 489,152	\$ 161,000	\$ 788,256
<u>\$ 489,152</u>	<u>\$ 161,000</u>	<u>\$ 788,256</u>

ACADIA PARISH FIRE PROTECTION DISTRICT #6
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2003
See Accountant's Compilation Report

	General Fund	Debt Service Fund	Capital Project Fund	Total (Memorandum Only)
Revenues:				
Ad valorem revenue	\$ 60,292	\$ -	\$ -	\$ 60,292
2% Fire Insurance tax revenue	5,508	-	-	5,508
Investment income	563	-	745	1,308
Grant revenue	40,906	-	-	40,906
Miscellaneous income	1,152	-	-	1,152
Total revenues	\$ 108,421	\$ -	\$ 745	\$ 109,166
Expenditures:				
Current:				
Advertising	\$ 23	\$ -	\$ -	\$ 23
Equipment maintenance	1,050	-	-	1,050
Insurance	6,041	-	-	6,041
Training expense	1,442	-	-	1,442
Professional fees	2,800	-	-	2,800
Utilities	1,918	-	-	1,918
Supplies	381	-	-	381
Truck expense	5,446	-	-	5,446
Telephone	1,148	-	-	1,148
Building maintenance	1,152	-	-	1,152
Membership fees	85	-	-	85
Office expense	73	-	-	73
Radio expense	1,349	-	-	1,349
Bank charges	560	-	-	560
Rental	3,000	-	-	3,000
Uncollected taxes	1,094	-	-	1,094
Pension expense	2,023	-	-	2,023
Miscellaneous	363	-	-	363
Capital outlay	168,780	-	-	168,780
Debt service:				
Principal retirement	19,000	-	-	19,000
Interest	8,696	-	-	8,696
Total expenditures	\$ 226,424	\$ -	\$ -	\$ 226,424
Excess (deficiency) of revenues over expenditures	\$ (118,003)	\$ -	\$ 745	\$ (117,258)
Other financing sources (uses):				
Operating transfers in	\$ 118,000	\$ -	\$ -	\$ 118,000
Operating transfers out	-	-	(118,000)	(118,000)
Total other financing sources (uses)	\$ 118,000	\$ -	\$ (118,000)	\$ -
(Deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (3)	\$ -	\$ (117,255)	\$ (117,258)
Fund balance, beginning	28,656	430	168,827	197,913
Prior period adjustment	55,427	-	-	55,427
Fund balance, ending	\$ 84,080	\$ 430	\$ 51,572	\$ 136,082

See Notes to Financial Statements.

ACADIA PARISH FIRE PROTECTION DISTRICT #6
ACADIA PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
Year Ended December 31, 2003
See Accountant's Compilation Report

	Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Ad valorem revenue	\$ 51,564	\$ 60,292	\$ 8,728
2% Fire Insurance tax revenue	-	5,508	5,508
Investment income	396	563	167
Grant revenue	-	40,906	40,906
Miscellaneous income	54,132	1,152	(52,980)
Total revenues	\$ 106,092	\$ 108,421	\$ 2,329
Expenditures:			
Current:			
Advertising	\$ 24	\$ 23	\$ 1
Equipment maintenance	660	1,050	(390)
Insurance	6,036	6,041	(5)
Training expense	1,440	1,442	(2)
Professional fees	2,796	2,800	(4)
Utilities	1,920	1,918	2
Supplies	384	381	3
Truck expense	5,448	5,446	2
Telephone	1,152	1,148	4
Building maintenance	1,152	1,152	-
Membership fees	84	85	(1)
Office expense	72	73	(1)
Radio expense	1,344	1,349	(5)
Bank charges	564	560	4
Rental	-	3,000	(3,000)
Uncollected taxes	-	1,094	(1,094)
Pension expense	-	2,023	(2,023)
Miscellaneous	3,336	363	2,973
Capital outlay	172,176	168,780	3,396
Debt service:			
Principal retirement	19,000	19,000	-
Interest	8,696	8,696	-
Total expenditures	\$ 226,284	\$ 226,424	\$ (140)
(Deficiency) of revenues over expenditures	\$ (120,192)	\$ (118,003)	\$ 2,189
Other financing sources:			
Operating transfers in	6,996	118,000	111,004
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (113,196)	\$ (3)	\$ 113,193
Fund balance, beginning	28,656	28,656	-
Prior period adjustment	-	55,427	55,427
Fund balance, ending	\$ (84,540)	\$ 84,080	\$ 168,620

See Notes to Financial Statements.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The Acadia Parish Fire Protection District No. 6 (the "District"), 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 accompanying financial statements present information only as to the transactions of Acadia Parish Fire Protection District No. 6 and does not present information on the Acadia Parish Police Jury, the general government services provided by the governmental unit, and other governmental units that comprise the governmental reporting entity.

Basis of presentation:

The accompanying financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the generally accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below:

Fund Accounting:

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

Governmental Funds

Governmental funds are used to account for all or most of the governmental entity's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

General fund:

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

Debt service funds:

Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

2001 Certificate of Indebtedness:

This fund is used to account monies for payment of \$200,000 (original principal) of certificate of indebtedness due in various installments at an interest rate of 5.1%. The proceeds of this issue are to be used for the purpose of acquiring and equipping a new fire truck, acquiring other equipment necessary to provide fire protection, and paying the costs of issuance of the certificate.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Capital project fund:

The capital project fund is used to account for financial resources received and used for the acquisition, construction, or improvement of major capital facilities. This fund is used solely for the purpose of paying cost of the issuance of the certificate and cost of acquiring and equipping a new fire truck, and other equipment necessary to provide fire protection.

Account Groups

Account groups are reporting devices used to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the measurement of the results of operations.

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets, as these assets are immovable and of value only to the District. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the General Fixed Assets Account Group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gift or donation are recorded at their estimated fair value at time of acquisition. The District has not received any donated assets.

General Long-Term Debt Account Group:

Long-term debt and long-term liabilities expected to be financed with resources to be provided in future periods from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such 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 are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Basis of Accounting: (continued)

available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Taxpayer-assessed income, gross receipts, and sales taxes are considered measurable when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditure-driven grant revenues are recorded when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

Budgets and budgetary accounting:

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.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

All budget appropriations lapse at year-end. The budget presented is as amended by the Board of Commissioners. Actual results may not legally vary from budgeted amounts by more than 5% at the individual fund level.

Inventory:

The District has no inventory. The cost is recorded as an expenditure at the time the items are purchased.

Total Columns on Combined Statements:

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

Use of estimates:

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

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 2. Property Taxes

The District authorized and levied a special tax of seven and eighty-eight hundredths (7.88) mills (such tax being subject to millage rate adjustments from time to time due to reassessment) in each of the years 2001 through 2009, inclusive, on all the property subject to taxation.

Note 3. Change in General Fixed Assets

A summary of general fixed assets follows:

	Balance December 31, <u>2002</u>	Additions	Reductions	Balance December 31, <u>2003</u>
Trucks	\$ 226,109	\$ 103,355	\$ -	\$ 329,464
Equipment	64,940	50,459	-	115,399
Building	17,323	14,966	-	32,289
Land	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
Total general fixed assets	<u>\$ 320,372</u>	<u>\$ 168,780</u>	<u>\$ -</u>	<u>\$ 489,152</u>

Note 4. General Long Term Debt

The following is a summary of changes in long-term obligations for the year ended December 31, 2003:

Balance, December 31, 2002	\$ 180,000
Additions	-
Reductions	<u>(19,000)</u>
Balance, December 31, 2003	<u>\$ 161,000</u>

General Long Term Debt (continued):

All long-term debt is secured by ad valorem tax assessments.

The annual requirements to amortize the bonds and certificates outstanding with an interest rate of 5.1% at December 31, 2003 are as follows:

Years Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 20,000	\$ 7,701	\$ 27,701
2005	21,000	6,656	27,656
2006	22,000	5,559	27,559
2007	23,000	4,412	27,412
2008	24,000	3,213	27,213
2009 - thereafter	<u>51,000</u>	<u>2,626</u>	<u>53,626</u>
Totals	<u>\$161,000</u>	<u>\$ 30,167</u>	<u>\$191,167</u>

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 5. Per Diem to Board of Commissioners

The board members do not receive any compensation. The board members at December 31, 2003, include:

Thomas Bruner	Berchman Perrodin
Brent Leger	Tommy Benoit
Greg Louviere	

Note 6. Interfund Transfers

Interfund transfers for the year ended December 31, 2003 are as follows:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>
General fund	\$ 118,000	\$ -
Capital project	<u>-</u>	<u>118,000</u>
Total	<u>\$ 118,000</u>	<u>\$ 118,000</u>

Note 7. Cash, and cash equivalents

For reporting purposes, cash and cash equivalents include cash and certificates of deposit with an original maturity of ninety days or less. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit with 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. Deposits (bank balances) totaling \$ 27,001 at December 31, 2003 are fully secured by federal deposit insurance.

Note 8. FEMA grant

During 2002, the District received approval for a FEMA fiscal year 2002 Assistance to Firefighters Grant in the amount of \$80,008 (90% of total project cost). The District received \$39,102 of this grant in 2002 and \$40,906 in 2003.

Note 9. Operating Lease

During 2003 the District entered into an agreement for the lease of land for 30 years terminating on November 30, 2032. The annual lease payments will be \$3,000.

Note 10. New Reporting Standard

In June 1999, the GASB issued Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. This standard established new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The District is required to implement this standard for the fiscal year ended December 31, 2004. The District has not yet determined the full impact that adoption of GASB Statement No. 34 will have on the financial statements.



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C E R T I F I E D P U B L I C A C C O U N T A N T S

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phone: (337) 783-0650
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners
Acadia Parish Fire Protection District No. 6
Branch, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 6 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Fire Protection District No. 6's compliance with certain laws and regulations during the year ended December 31, 2003 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 \$20,000 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).

The expenditures made during the period for materials and supplies exceeding \$20,000 were made in accordance with the public bid law. There were no expenditures made during the period 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.

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

Fire Protection District No. 6 had no employees for the period under examination.

The Board of Commissioners
Acadia Parish Fire Protection District No. 6

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.

Fire Protection District No. 6 had no employees for the period under examination.

Budgeting

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

Management provided us with a copy of the original budget and all amendments made during the year.

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

Management did not provide us with minutes for 2003. We could not trace the budget adoption to the minute book.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Actual revenues and expenditures did not exceed budgeted amount 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 three of the six selected disbursements and found that payment was for the proper amount and made to the correct payee. Management was unable to provide us with supporting documentation for three of the six selected disbursements.

(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 based on the noted payees.

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

Inspection of documentation supporting three of the six selected disbursements indicated approvals. Management was unable to provide us with supporting documentation for three of the six selected disbursements.

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).

Fire Protection District No. 6 did not record minutes of meetings.

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 noted none.

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.

Fire Protection District No. 6 had no employees for the period under examination.

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.

This report is intended solely for the use of management of Fire Protection District No. 6 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, ROCHE, LEWIS & BREAU, L.L.P.

Crowley, Louisiana
July 14, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
6-23-04 (Date Transmitted)

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

P.O. DRAWER 307

CROWLEY, LA 70527-0307

(Auditors)

In connection with your compilation of our financial statements as of 12-03 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 June 23, 2004.

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 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.

Greg Louvier Secretary 6-23-04 Date
Tommy L. Benoit President 6-23-04 Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
Year Ended December 31, 2003

Section I. Internal Control and Compliance Material to the Financial Statements

Meetings

Finding: The District failed to record minutes for meetings.

Cause: The District failed to keep minutes of their meetings and therefore did not post or advertise the agendas for meetings as required by LSA-RS 42:12 through 42:12 (the open meeting law).

Recommendation and response: We recommend, and management agrees, that the District record agendas for meetings and post or advertise them as required by LSA-RS 42:12 through 42:12 (the open meeting law).

Debt Service Requirements

Finding: The District failed to set aside all of the proceeds of the tax for the tax roll year in the Debt Service Fund.

Cause: The District deposited all ad valorem taxes into the General Fund. According to the guidelines for the Series 2001, Certificate of Indebtedness, all of the avails or proceeds of the tax for each tax roll year shall be set aside in the Debt Service Fund until such time as there is on deposit in the Debt Service Fund sufficient proceeds of the Tax to pay all principal and interest falling due on the Certificates in the ensuing year.

Recommendation and response: We recommend, and management agrees, that the District deposit all ad valorem tax revenue into the Debt Service Fund to comply with the guidelines set forth by the Series 2001, Certificate of Indebtedness.

Accounting and Reporting

Finding: The District failed to provide three invoices of the six disbursements tested during the period of examination, therefore we could not trace a payment to supporting documentation and determine if payment was properly coded to the correct general ledger account or determine whether payments received approval from proper authorities.

Cause: The District failed to keep orderly accounting records.

Recommendation and response: We recommend, and management agrees, that the District keep all invoices.

Report Filing

Finding: The financial report for the year ended December 31, 2003, was not filed with the Legislative Auditor's office within six months after the close of the year as required by law.

Cause: Information needed to accurately complete the financial report was not available in order to allow the timely completion of the report.

Recommendation and response: We recommend, and management agrees, that every effort will be made to assure that the information needed for the timely completion of the engagement is available.

Section II. Internal Control and Compliance Material to Federal Awards

The District did receive \$40,906 from a federal award for the year ended December 31, 2003. There were no findings or questioned costs related to these funds.

Section III. Management Letter

The District did not receive a management letter for the year ended December 31, 2003.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

MANAGEMENT'S CORRECTIVE ACTION PLAN

Year Ended December 31, 2003

Section I. Internal Control and Compliance Material to the Financial Statements

Meetings

Finding: The District failed to record minutes for meetings.

Cause: The District failed to keep minutes of their meetings and therefore did not post or advertise the agendas for meetings as required by LSA-RS 42:12 through 42:12 (the open meeting law).

Recommendation and response: We recommend, and management agrees, that the District record agendas for meetings and post or advertise them as required by LSA-RS 42:12 through 42:12 (the open meeting law).

Debt Service Requirements

Finding: The District failed to set aside all of the proceeds of the tax for the tax roll year in the Debt Service Fund.

Cause: The District deposited all ad valorem taxes into the General fund. According to the guidelines for the Series 2001, Certificate of Indebtedness, all of the avails or proceeds of the tax for each tax roll year shall be set aside in the Debt Service Fund until such time as there is on deposit in the Debt Service Fund sufficient proceeds of the Tax to pay all principal and interest falling due on the Certificates in the ensuing year.

Recommendation and response: We recommend, and management agrees, that the District deposit all ad valorem tax revenue into the Debt Service fund to comply with the guidelines set forth by the Series 2001, Certificate of Indebtedness.

Accounting and Reporting

Finding: The District failed to provide one invoice of the six disbursements tested during the period of examination; therefore we could not trace a payment to supporting documentation and determine if payment was properly coded to the correct general ledger account or determine whether payments received approval from proper authorities.

Cause: The District failed to keep orderly accounting records.

Recommendation and response: We recommend, and management agrees, that the District keep all invoices.

Report Filing

Finding: The financial report for the year ended December 30, 2002, was not filed with the Legislative Auditor's office within six months after the close of the year as required by law.

Cause: Information needed to accurately complete the financial report was not available in order to allow the timely completion of the report.

Recommendation and response: We recommend, and management agrees, that every effort will be made to assure that the information needed for the timely completion of the engagement is available.

CONTINUED

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)
Year Ended December 31, 2003

Section II. Internal Control and Compliance Material to Federal Awards

The District did receive \$40,906 from a federal award for the year ended December 31, 2003. There were no findings or questioned costs related to these funds.

Section III. Management Letter

The District did not receive a management letter for the year ended December 31, 2003.

Responsible party: Tommy Benoit, Chairman