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ACADIA PARISH FIRE PROTECTION DISTRICT NO. 5

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 9-8-04

CONTENTS

	Page
ACCOUNTANT'S COMPILATION REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined balance sheet - all fund types and account groups	2 and 3
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	4
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - general fund	5
Notes to financial statements	6-12
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	13-15
LOUISIANA ATTESTATION QUESTIONNAIRE	16 and 17



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

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ACCOUNTANT'S COMPILATION REPORT

To 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, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Acadia Parish Fire Protection District No. 5. 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 have issued our report dated June 11, 2004, on the results of our agreed-upon procedures.

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

Crowley, Louisiana
June 11, 2004

Eugene C. Gilder, CPA*
Donald W. Kelley, CPA*
Herbert Lemoine II, CPA*
Frank A. Stagno, CPA*
Scott J. Broussard, CPA*
L. Charles Abshire, CPA*
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Retired:

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Ralph Friend, CPA 2002

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, 2003
See Accountant's Compilation Report

	Governmental Fund Types	
	General Fund	Debt Service Fund
ASSETS AND OTHER DEBITS		
Cash and cash equivalents	\$ 98,418	\$ 72,058
Ad valorem taxes receivable	54,764	57,046
Due from other funds	-	2,434
Buildings	-	-
Equipment	-	-
Amount available in debt service fund for debt retirement	-	-
Amount to be provided for the retirement of long-term debt	-	-
	\$ 153,182	\$ 131,538
Total assets and other debits	\$ 153,182	\$ 131,538
 LIABILITIES AND FUND EQUITY		
LIABILITIES:		
Accounts payable	\$ 1,877	\$ 1,923
Payroll taxes payable	72	-
Due to other funds	2,434	-
Bonds payable	-	-
	\$ 4,383	\$ 1,923
Total liabilities	\$ 4,383	\$ 1,923
 FUND EQUITY:		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Reserved for debt retirement	-	129,615
Unreserved - undesignated	148,799	-
	\$ 148,799	\$ 129,615
Total fund equity	\$ 148,799	\$ 129,615
	\$ 153,182	\$ 131,538
Total liabilities and fund equity	\$ 153,182	\$ 131,538

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>
\$ -	\$ -	\$ 170,476
-	-	111,810
-	-	2,434
196,120	-	196,120
581,109	-	581,109
-	129,615	129,615
-	65,385	65,385
<u>\$ 777,229</u>	<u>\$ 195,000</u>	<u>\$ 1,256,949</u>
\$ -	\$ -	\$ 3,800
-	-	72
-	-	2,434
-	195,000	195,000
<u>\$ -</u>	<u>\$ 195,000</u>	<u>\$ 201,306</u>
\$ 777,229	\$ -	\$ 777,229
-	-	129,615
-	-	148,799
<u>\$ 777,229</u>	<u>\$ -</u>	<u>\$ 1,055,643</u>
<u>\$ 777,229</u>	<u>\$ 195,000</u>	<u>\$ 1,256,949</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, 2003
See Accountant's Compilation Report.

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Taxes	\$ 55,084	\$ 57,380	\$ 112,464
Intergovernmental	10,079	-	10,079
Investment income	1,495	1,143	2,638
Miscellaneous	1,355	1,210	2,565
	<hr/>	<hr/>	<hr/>
Total revenues	\$ 68,013	\$ 59,733	\$ 127,746
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Public safety	\$ 46,920	\$ 4,904	\$ 51,824
Capital outlay	4,353	-	4,353
Debt service:			
Principal retirement	-	20,000	20,000
Interest and bank charges	-	10,762	10,762
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 51,273	\$ 35,666	\$ 86,939
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	\$ 16,740	\$ 24,067	\$ 40,807
Fund balances, beginning	132,059	105,548	237,607
	<hr/>	<hr/>	<hr/>
Fund balances, ending	\$ 148,799	\$ 129,615	\$ 278,414
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See Notes to Financial Statements.

ACADIA PARISH FIRE PROTECTION 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, 2003
See Accountant's Compilation Report

	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 50,755	\$ 55,084	\$ 4,329
Intergovernmental	9,235	10,079	844
Investment income	800	1,495	695
Miscellaneous revenue	-	1,355	1,355
	<hr/>	<hr/>	<hr/>
Total revenues	\$ 60,790	\$ 68,013	\$ 7,223
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
Public safety	\$ 51,290	\$ 46,920	\$ 4,370
Capital outlay	9,500	4,353	5,147
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 60,790	\$ 51,273	\$ 9,517
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	\$ -	\$ 16,740	\$ 16,740
Fund balance, beginning	132,059	132,059	-
	<hr/>	<hr/>	<hr/>
Fund balance, ending	\$ 132,059	\$ 148,799	\$ 16,740
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

The Acadia Parish Fire Protection District No. 5 (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 Acadia Parish Fire Protection District is governed by a five-member Board of Commissioners, two appointed by the Acadia Parish 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.

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:

Financial reporting entity:

A financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. GASB Statement No. 14, *The Financial Reporting Entity*, establishes criteria for determining which entities should be considered a component and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. A potential component unit must have separate corporate powers that distinguish it as being legally separate from the primary government. These include the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued in its own name without recourse to a state or local government, and the right to buy, sell, lease, and mortgage property in its own name.
2. The primary government must be financially accountable for a potential component unit. Financial accountability may exist as a result of the primary government appointing a voting majority of the potential component unit's governing body; their ability to impose their will on the potential component unit by significantly influencing the programs, projects, activities, or level of services performed or provided by the potential component unit; or the existence of a financial benefit or burden. In addition, financial accountability may also exist as a result of a potential component unit being fiscally dependent on the primary government.

In some instances, the potential component unit should be included in the reporting entity (even when the criteria in No. 2 above are not met), if exclusion would render the reporting entity's financial statements incomplete or misleading.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Because the Acadia Parish Police Jury appoints two members of the governing board and can influence the scope of public service, the 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 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.

Basis of presentation – 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 or expenses, 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 and accounts for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund.

Debt Service Fund:

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

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.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

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.

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 – measurement focus:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements; measurement focus refers to what is being measured. 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 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.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

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.

Total column on the financial statements:

The total column on the financial statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations 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.

Cash and cash equivalents:

For purposes of reporting cash flows, the District considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Short-term interfund receivables and payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 2. Cash and Investments

For reporting purposes, cash and investments include demand deposits, interest-bearing demand deposits, and time deposits. Under State law, 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.

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 acceptable to the parties involved. The following is a summary of cash and cash equivalents at December 31, 2003, with the related federal deposit insurance and pledged securities:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Checking	\$ 136,066	\$ 100,000	\$ 36,066
Certificates of deposit	<u>34,449</u>	<u>34,449</u>	<u>-</u>
Total	<u>\$ 170,515</u>	<u>\$ 134,449</u>	\$ 36,066
Securities pledged and held by custodial bank in the bank's name (Category III)			<u>200,313</u>
Excess of FDIC insurance plus pledged securities over cash			<u>\$ 164,247</u>

Note 3. Property Taxes

Property taxes attach as an enforceable lien on property at January 1. Taxes are levied on September 1 and are due by December 31. Property tax revenues are recognized when levied to the extent that they result in current receivables.

The District levies taxes at 9.80 mills per dollar of assessed valuation of property. For the year ended December 31, 2003, the assessed valuation of property totaled \$11,475,952. A summary of tax millage dedication is as follows:

	<u>Levied Millage</u>
General corporate purposes:	
General	4.8
Debt service	5.0

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 4. Changes in General Fixed Assets

The following is a summary of changes in general fixed assets for the year ended December 31, 2003:

	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance, December 31, 2002	\$ 196,120	\$ 576,756	\$ 772,876
Additions	<u>-</u>	<u>4,353</u>	<u>4,353</u>
Balance, December 31, 2003	<u>\$ 196,120</u>	<u>\$ 581,109</u>	<u>\$ 777,229</u>

Of the total assets in the General Fixed Assets Account Group, 1% (\$8,700) is comprised of assets donated to the District. These assets were recorded at their fair market value on the date of donation. The remaining 99% of the assets were recorded at historical cost.

Note 5. Changes in Long-Term Obligations

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

Balance, December 31, 2002	\$ 215,000
Reductions	<u>(20,000)</u>
Balance, December 31, 2003	<u>\$ 195,000</u>

The annual requirements to amortize the bonds and certificates outstanding with an interest rate of 5.25% at December 31, 2003, are as follows:

<u>Years Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 23,000	\$ 9,634	\$ 32,634
2005	22,000	8,453	30,453
2006	25,000	7,219	32,219
2007	27,000	5,854	32,854
2008	30,000	4,358	34,358
2009	33,000	2,704	35,704
2010	<u>35,000</u>	<u>919</u>	<u>35,919</u>
Totals	<u>\$195,000</u>	<u>\$39,141</u>	<u>\$234,141</u>

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 6. Interfund Receivables and Payables

Interfund balances at December 31, 2003, consisted of the following individual fund receivables and payables:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 2,434	\$ -
Debt Service Fund	-	2,434
Total interfund balances	<u>\$ 2,434</u>	<u>\$ 2,434</u>

Note 7. Board of Commissioners

The Board of Commissioners do not receive any compensation for attendance of meetings. The Board of Commissioners at December 31, 2003, include:

Ernest Gautreaux
Larry Guidry
Greg Richard

Louis Mire
Michael Richard

Note 8. 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.



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

CERTIFIED PUBLIC ACCOUNTANTS

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Ralph Friend, CPA 2002

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To 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, 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 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 \$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, or 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.

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

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Society of Louisiana Certified Public Accountants

* A Professional Accounting Corporation.

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

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. Obtain 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 9, 2002, and the subsequent amendments to the minutes of a meeting held December 8, 2003.

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 from proper authorities.

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

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1-42:12 (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 inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year did not reveal any such payments. We also inspected payroll records for the year and noted no 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.

Our prior year reported dated June 4, 2003, 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.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor, State of Louisiana, as a public document.

BROUSSARD, ROCHE, LEWIS & BREAKE, L.L.P.

Crowley, Louisiana
June 11, 2004

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)
May 17, 2004 (Date Transmitted)

Broussard, Poche, Lewis & Breaux, L.L.P.
P.O. Drawer 307
Crowley, Louisiana 70527-0307 (Auditors)

In connection with your compilation of our financial statements as of December 31, 2003 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 May 17, 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.

<u>Mary Hudry</u>	<u>Asst. Secy</u> Secretary	_____	Date
_____	Treasurer	_____	Date
_____	President	_____	Date