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**FINANCIAL REPORT OF THE  
ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
BASILE, LOUISIANA  
FOR THE YEAR ENDED  
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

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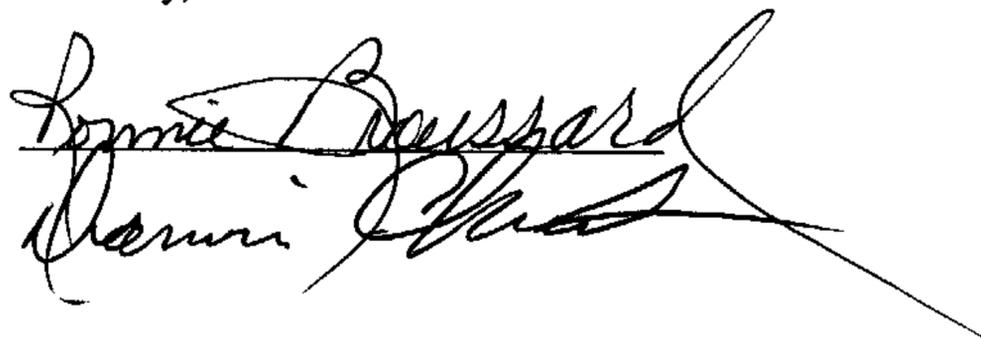
**ANNUAL FINANCIAL STATEMENTS**

June 16, 2004

Office of the Legislative Auditor  
1600 Riverside North  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Acadia-Evangeline Fire Protection District of Basile, Louisiana as of and for the year ended December 31, 2003. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

A handwritten signature in black ink, appearing to read "Ronnie Dussard", with a long horizontal flourish extending to the right.

Enclosure

# MICHAEL W. JOHNSON

*Certified Public Accountant*

(A PROFESSIONAL CORPORATION)

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EUNICE, LOUISIANA 70535

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OF  
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Commissioners  
Acadia-Evangeline Fire Protection District  
Basile, Louisiana

I have compiled the accompanying component unit financial statements of the Acadia-Evangeline Fire Protection District of Basile, Louisiana 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. I have not audited or reviewed the accompanying component unit financial statements and, accordingly, 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, I have issued a report, dated June 16, 2004, on the results of our agreed-upon procedures.

*Michael W. Johnson*  
Michael W. Johnson  
Certified Public Accountant

June 16, 2004  
Eunice, Louisiana

**COMPONENT UNIT FINANCIAL STATEMENTS**

(Combined Statement -- Overview)

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

**Combined Balance Sheet—**  
**All Funds Types and Account Groups**  
**For the Year Ended December 31, 2003**

	<u>GOVERNMENTAL FUNDS</u>		<u>ACCOUNT GROUPS</u>	
	<u>GENERAL</u>	<u>DEBT</u>	<u>GENERAL</u>	<u>GENERAL</u>
	<u>FUND</u>	<u>SERVICE</u>	<u>FIXED</u>	<u>LONG-TERM</u>
		<u>FUND</u>	<u>ASSETS</u>	<u>DEBT</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>				
Assets:				
Cash and cash equivalents	\$402,344	\$106,766	\$	\$
Receivables	134,075	100,467		
Due from other funds	17,978	11,327		
Deposits	100			
Land, Buildings, and Equipment			908,745	
Amount to be provided for retirement of long-term debt				<u>370,000</u>
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$554,497</u></b>	<b><u>\$218,560</u></b>	<b><u>\$908,745</u></b>	<b><u>\$370,000</u></b>
<b><u>LIABILITIES, EQUITY, AND OTHER CREDITS</u></b>				
Liabilities:				
Payroll Taxes Payable	\$ 1,364	\$	\$	\$
Ad Valorem Taxes Paid Under Protest	16,737	13,469		
Due to other funds	11,327	17,978		
Bonds payable				<u>370,000</u>
Total Liabilities	<u>\$ 29,428</u>	<u>\$ 31,447</u>	<u>\$ 0</u>	<u>\$370,000</u>
Equity and Other Credits:				
Investments in general fixed assets	\$	\$	\$908,745	\$
Fund Balances:				
Reserved for Debt Service		\$187,113		
Unreserved-undesignated	<u>525,069</u>			
Total Equity and Other Credits	<u>\$525,069</u>	<u>\$187,113</u>	<u>\$908,745</u>	<u>\$ 0</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b><u>\$554,497</u></b>	<b><u>\$218,560</u></b>	<b><u>\$908,745</u></b>	<b><u>\$370,000</u></b>

The accompanying notes are an integral part of this statement.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**

**Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances –  
Governmental Fund Types  
For the Year Ended December 31, 2003**

	<u>GOVERNMENTAL FUND</u>	
	<u>GENERAL</u>	<u>DEBT</u>
	<u>FUND</u>	<u>SERVICE</u>
		<u>FUND</u>
<b><u>REVENUES</u></b>		
Ad valorem taxes	\$102,921	\$ 82,531
Miscellaneous	950	
Intergovernmental revenues:		
State revenue sharing (net)	885	
Insurance rebates	8,317	
Rent	400	
Total Revenues	<u>\$113,473</u>	<u>\$ 82,531</u>
<b><u>EXPENDITURES:</u></b>		
Current Operating		
Bank charges	\$	\$ 250
Pension Expense	3,357	2,692
Dues & Publications	1,792	
Election Expense	3,100	
Utilities & Telephone	1,827	
Salary Expense	37,000	
Taxes & Licenses	3,715	
Meals	325	
Miscellaneous	195	
Supplies	6,346	
Legal & Professional	4,653	
Insurance	10,616	
Repairs & Maintenance	9,687	
Office Supplies & Postage	274	
Volunteer Firemen	7,500	
Fire Prevention Week	2,116	
Training & Travel	3,315	
Capital Outlay	18,740	
Debt Service		
Interest		20,344
Principal		35,000
Total Expenditures	<u>\$114,558</u>	<u>\$ 58,286</u>
<b><u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$(1,085)</u></b>	<b><u>\$ 24,245</u></b>
<b><u>OTHER FINANCING SOURCES (USES):</u></b>		
Interest	\$ 7,614	\$ 539
Sale of Assets	175	
Total Other Financing Sources (Uses)	<u>\$ 7,789</u>	<u>\$ 539</u>
<b><u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u></b>	<b><u>\$ 6,704</u></b>	<b><u>\$ 24,784</u></b>
<b><u>FUND BALANCES AT BEGINNING OF YEAR</u></b>	<b><u>518,365</u></b>	<b><u>162,329</u></b>
<b><u>FUND BALANCES AT END OF YEAR</u></b>	<b><u>\$525,069</u></b>	<b><u>\$187,113</u></b>

The accompanying notes are an integral part of this statement.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
**Comparative Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances –**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2003**

	<b><u>GENERAL FUND</u></b>	
	<b><u>BUDGET</u></b>	<b><u>ACTUAL</u></b>
<b><u>REVENUES</u></b>		
Ad valorem taxes	\$ 85,000	\$102,921
Miscellaneous	0	950
Intergovernmental revenues:		
State revenue sharing (net)	870	885
Insurance rebates	500	8,317
Rents	300	400
Total Revenues	<u>\$ 86,670</u>	<u>\$113,473</u>
<b><u>EXPENDITURES</u></b>		
Current Operating		
Bank charges	\$ 30	\$ 0
Pension expense	3,775	3,357
Dues & Publications	2,000	1,792
Election Expense	3,500	3,100
Utilities & Telephone	5,000	1,827
Advertising	600	0
Salary Expense	37,700	37,000
Taxes & Licenses	14,000	3,715
Meals	1,000	325
Miscellaneous	500	195
Supplies	12,000	6,346
Legal & Professional	6,200	4,653
Insurance	15,000	10,616
Repairs & Maintenance	12,000	9,687
Labor	800	0
Office Supplies & Postage	750	274
Volunteer Firemen	7,500	7,500
Fire Prevention Week	3,500	2,116
Travel & Training	3,500	3,315
Capital Outlay	25,000	18,740
Total Expenditures	<u>\$ 154,355</u>	<u>\$114,558</u>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<b><u>\$(67,685)</u></b>	<b><u>\$(1,085)</u></b>
<b><u>OTHER FINANCING SOURCES:</u></b>		
Interest	\$ 7,000	\$ 7,614
Sale of Assets	0	175
Total Other Financing Sources	<u>\$ 7,000</u>	<u>\$ 7,789</u>
<b><u>EXCESS OF REVENUES AND OTHER SOURCES</u></b>		
<b><u>OVER EXPENDITURES</u></b>	<b><u>\$(60,685)</u></b>	<b><u>\$ 6,704</u></b>
<b><u>FUND BALANCE AT BEGINNING OF YEAR</u></b>	<b><u>381,691</u></b>	<b><u>518,365</u></b>
<b><u>FUND BALANCE AT END OF YEAR</u></b>	<b><u>\$321,006</u></b>	<b><u>\$525,069</u></b>

The accompanying notes are an integral part of this statement.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
BASILE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Louisiana Revised Statute 40:1496, the Acadia-Evangeline Fire Protection District is governed by five commissioners who are resident property taxpayers of the district. These five commissioners are collectively referred to as the board of commissioners. Two members (each) are appointed by the parish governing authorities of Acadia and Evangeline Parishes and one member by the governing body of the municipal corporation in the district. The members serve terms of two years. Vacancies are filled by the bodies making the original appointments. The district was created to acquire, maintain, and operate buildings, machinery, equipment, water tanks, water hydrants and water lines, and any other such things necessary to provide proper fire prevention and control within the two parishes.

The financial statements of the Acadia-Evangeline Fire Protection District have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting standards. The most significant of the district's policies are described below.

Reporting Entity

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included with 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 Evangeline and Acadia Parish Police Juries appoint the governing board and control the scope of public service, the district was determined to be a component unit of both the Evangeline and the Acadia Parish Police Juries, the governing bodies of the parishes and the governmental bodies with the oversight responsibility.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS (continued)

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the Police Juries, the general government services provided by those governmental units, or the other governmental units that comprise the governmental reporting entity.

Fund Accounting

The accounts of the district are organized on the basis of funds and 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 or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into Governmental Fund Types and Account Groups as follows:

**Governmental Funds**

**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 another fund.

**Debt Service Fund**- The Debt Service Fund is used to account for the accumulation and payment of monies for long-term debt.

**Fixed Assets and Long-Term Liabilities**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All Governmental Funds are accounted for on spending or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Governmental Fund Operating Statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS (continued)

Fixed assets used in Governmental Fund Type Operations and infrastructure assets such as roads, etc. (General Fixed Assets) are accounted for in the General Fixed Assets Account Group rather than in the Governmental Funds. No depreciation has been provided on General Fixed Assets.

All fixed assets are recorded at historical cost.

Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for Governmental Fund Types is limited to exclude amounts represented by non-current 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 or expenses 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.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad Valorem taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the Modified Accrual Basis of Accounting when the related fund liability is incurred.

Budgets and Budgetary Accounting

The district adopts a budget annually. The budget is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP) and is adopted by the board of commissioners in an open meeting prior to the commencement of the year for which the budget is being adopted.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS (continued)**

When actual revenues are failing to meet budgeted revenues by five percent or more and/or actual expenditures are exceeding budgeted expenditures by five percent or more, the board of commissioners adopts an amended budget in an open meeting before year-end.

All appropriations lapse at year-end.

Ad Valorem Taxes

Ad Valorem Taxes are levied by the Evangeline and the Acadia Parish Sheriffs' Departments in September or October and are actually billed to the taxpayers in November. Taxes are due by December 31 of that year and are normally collected in December of the current year and in January and February of the following year. Billed taxes attach as an enforceable lien on property and become delinquent on January 1 of each year following the year the taxes are levied.

The Evangeline and the Acadia Parish Sheriffs' Departments bill and collect property taxes using the assessed values determined by the parish assessors. The Evangeline and the Acadia Parish Tax Collectors send the district's share of the ad valorem taxes collected directly to the district's board of commissioners.

Revenues from ad valorem taxes are budgeted in the year levied.

**NOTE B – CHANGES IN GENERAL FIXED ASSETS**

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

	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2003
Fixed Assets	\$890,205	\$18,740	\$(200)	\$908,745
Total	\$890,205	\$18,740	\$(200)	\$908,745

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
 NOTES TO FINANCIAL STATEMENTS (continued)

**NOTE C – CHANGES IN GENERAL LONG-TERM DEBT**

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

	Balance January 1, 2002	Additions	Deletions	Balance December 31, 2003
\$575,000 General Obligation Bonds Payable, Series 1996	<u>\$405,000</u>	<u>\$ 0</u>	<u>\$35,000</u>	<u>\$370,000</u>
Total	<u>\$405,000</u>	<u>\$ 0</u>	<u>\$35,000</u>	<u>\$370,000</u>

The bonds are secured by a special tax to be imposed and collected annually in excess of all other taxes on all property subject to taxation within the territorial limits of the district. The bonds were issued for the purpose of acquiring buildings, machinery and equipment, including both real and personal property, to be used in giving fire protection to the property in the district, title to which shall be in the public. The bond principal and interest payments are paid through the Debt Service Fund.

Payments to maturity are as follows:

<u>Year</u>	<u>Amount</u>
2004	\$ 35,000
2005	40,000
2006	40,000
2007	45,000
2008	50,000
2009-2011	<u>160,000</u>
Total	<u>\$370,000</u>

**NOTE D-LITIGATION**

Management has asserted that there is no pending or threatened litigation against the District.

ACADIA-EVANGELINE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS (continued)

**NOTE E-COMMISSIONERS' COMPENSATION**

The members of the board of commissioners do not receive compensation.

**NOTE F-TAXES PAID UNDER PROTEST**

None of the ad valorem taxes collected by the District during the year ended December 31, 2003, were paid under protest. State law provides that protested money can only be used for non-recurring expenses except for any such funds pledged as security for any bonds or other evidences of indebtedness. If the taxpayers prevail in court, they have the choice of taking a credit on future taxes or requesting a refund from the district. If the Louisiana Tax Commission prevails in court, the district will have to remit 10% of the protested amount to the Louisiana Tax Commission.

The district shows each year's protested collections as an expenditure in the financial statements.

# MICHAEL W. JOHNSON

*Certified Public Accountant*

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

To the Board of Commissioners  
Acadia-Evangeline Fire Protection District  
Basile, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Acadia-Evangeline Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Acadia-Evangeline Fire Protection District'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, I 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).

No expenditures were 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.

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 in 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 as well as the amended budget.

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 November 21, 2002, and the adoption of the amended budget to the minutes of a meeting held on December 16, 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 exceed budgeted amounts by 5% or more.

We compared the budgeted revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted revenues by more than 5% and actual expenditures did not exceed budgeted expenditures by more than 5%.

#### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:
  - a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

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.

Each of the six selected disbursements were traced to the district's minute book where they were approved by the full commission.

#### **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-Evangeline Fire Protection District is only 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 all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### **Advances and Payroll**

- 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 indicated no approval for the payments noted. 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.

My prior year report, dated May 16, 2003, did not include any comments or unresolved matters.

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-Evangeline Fire Protection District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Michael W. Johnson*  
Michael W. Johnson  
Certified Public Accountant

June 16, 2004  
Eunice, Louisiana

ACADIA - EVANGELINE FIRE  
PROTECTION DISTRICT  
P.O. BOX 158  
BASILE, LA 70515

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

6/15/04 (Date Transmitted)

Michael W. Johnson  
Certified Public Accountant, APC  
P.O. Box 529  
Eunice, LA 70535 (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 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.

Denise B. Arnold Secretary 6-8-04 Date

Denise B. Arnold Treasurer 6-8-04 Date

Donna Messard President 6-8-04 Date

Harvey Chen President  6-23-04

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
**SCHEDULE OF PRIOR YEAR FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

None.

**ACADIA-EVANGELINE FIRE PROTECTION DISTRICT**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

None.