

**ALLEN PARISH FIRE PROTECTION DISTRICT NO 6**

**ANNUAL FINANCIAL STATEMENTS  
AND ACCOUNTANTS' REVIEW REPORT**

**Year Ended December 31, 2011**

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 **JUN 20 2012**

*Royce T. Scimemi, CPA, APAC*

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### INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Commissioners  
Allen Parish Fire Protection District No. 6  
Oakdale, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Allen Parish Fire Protection District No. 6 (District), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

The management of the District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The management's discussion and analysis (pages 2-6), budgetary comparison schedule (page 27), and schedule of compensation paid to board members (page 28) are presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

In accordance with the *Louisiana Governmental Audit Guide* and provisions of state law, I have issued a report dated June 11, 2012, on the results of certain agreed-upon procedures that I performed.

Royce T. Scimemi, CPA, APAC  
June 11, 2012

## ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

### Management's Discussion and Analysis

Within this section of the Allen Parish Fire Protection District No 6 annual financial report, the District's management is pleased to provide this narrative discussion and analysis of the financial activities of the District for the fiscal year ended December 31, 2011 with comparisons to prior year results. The District's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

#### Financial Highlights

- The District's assets exceeded its liabilities by \$1,784,759 and \$1,807,930 (net assets) for the fiscal years 2010 and 2011, respectively
- For 2011, total expenses of \$157,363 were exceeded by total revenues of \$180,534, which resulted in a 2011 surplus of \$23,171. For 2010, total expenses of \$167,496 were exceeded by total revenues of \$300,074, which resulted in a prior year surplus of \$132,578
- Total net assets of \$1,807,930 are comprised of the following
  - (1) Capital assets of \$1,073,657 include property and equipment, net of accumulated depreciation, and are reduced for outstanding debt, if any, related to the purchase of capital assets
  - (2) Unrestricted net assets of \$734,273
- The District's governmental funds reported total ending fund balances of \$734,273, \$917,979, and \$821,025, for 2011, 2010, and 2009, respectively. Therefore, they reflect a decrease of \$183,706 in 2011 and an increase of \$96,654 during 2010
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$734,273, or 648% of total General Fund expenditures and 407% of total General Fund revenues. At the end of the prior fiscal year, unassigned fund balance for the General Fund was \$659,227, or 554% of total General Fund expenditures and 362% of total General Fund revenues
- Overall, the District continues to maintain a solid financial position and is continuing to work to improve on this financial position

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

#### Overview of the Financial Statements

This Management's Discussion and Analysis document introduces the District's basic financial statements. The basic financial statements include (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The District also includes in this report additional information to supplement the basic financial statements.

#### Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Assets*. This is the government-wide statement of position presenting information that includes all of the District's assets and liabilities, with the

## ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

### Management's Discussion and Analysis (Continued)

difference reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other nonfinancial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the District's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided.

The government-wide financial statements are presented on pages 9 through 10 of this report.

#### **Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation.

The District uses governmental funds as follows:

*Governmental funds* are reported in the fund financial statements and encompass the same function as governmental activities reported in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 13 through 16 of this report.

#### *Notes to the financial statements*

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 17 of this report.

#### *Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budget presentations. We have included as "required supplementary information" for the General Fund the following: (i) a budgetary comparison schedule (page 27) which demonstrates compliance with the District's adopted and final revised budget, and (ii) a schedule of compensation paid to board members (page 28).

**ALLEN PARISH FIRE PROTECTION DISTRICT NO 6**

**Management's Discussion and Analysis (Continued)**

**Financial Analysis of the District as a Whole**

The District's net assets at fiscal year-end December 31, 2011 and December 31, 2010 were \$1,807,930 and \$1,784,759 respectively. The following table provides a summary of the District's net assets.

	2011		2010	
<b>Assets</b>				
Current assets	\$ 737,842	41%	\$ 931,334	46%
Capital assets	<u>1,073,657</u>	<u>59</u>	<u>1,110,519</u>	<u>54</u>
Total assets	<u>1,811,499</u>	<u>100%</u>	<u>2,041,853</u>	<u>100%</u>
<b>Liabilities</b>				
Current liabilities	3,569	100%	92,094	36%
Long-term liabilities	-	-	<u>165,000</u>	<u>64</u>
Total liabilities	<u>3,569</u>	<u>100%</u>	<u>257,094</u>	<u>100%</u>
<b>Net assets</b>				
Investment in capital assets, net of debt	1,073,657	59%	870,519	49%
Restricted	-	-	255,013	14
Unrestricted	<u>734,273</u>	<u>41</u>	<u>659,227</u>	<u>37</u>
Total net assets	<u>\$ 1,807,930</u>	<u>100%</u>	<u>\$ 1,784,759</u>	<u>100%</u>

The District continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratios are 206.74 to 1 and 10.11 to 1 for the current and prior fiscal years, respectively. Note that approximately 59% of the governmental activities' net assets are tied up in capital assets. The District uses these capital assets to provide services to its citizens.

Overall, the District reports net assets of \$1,807,930, \$1,784,759, and \$1,652,181, for 2011, 2010, and 2009, respectively. This amounts to an increase in net assets of \$23,171 and \$132,578 for 2011 and 2010, respectively. The District has \$1,073,657 invested in capital assets, net of \$0 in related bond debt and \$587,939 in accumulated depreciation. The District's overall financial position improved during fiscal year 2011.

The following table provides a summary of the District's changes in net assets.

	2011		2010	
<b>Revenues</b>				
<b>Program</b>				
Operating grants and contributions	\$ 9,019	5%	\$ 15,021	5%
<b>General</b>				
Ad valorem tax revenues	166,133	92	275,858	92
Interest	5,355	3	8,160	3
Miscellaneous	<u>27</u>	<u>-</u>	<u>1,035</u>	<u>-</u>
Total revenues	<u>180,534</u>	<u>100%</u>	<u>300,074</u>	<u>100%</u>
<b>Expenses</b>				
<b>Program expenses</b>				
Fire fighting and rescue	151,132	96%	155,172	93%
Interest on long-term debt	<u>6,231</u>	<u>4</u>	<u>12,324</u>	<u>7</u>
Total expenses	<u>157,363</u>	<u>100%</u>	<u>167,496</u>	<u>100%</u>
Change in net assets	23,171		132,578	
Beginning net assets	<u>1,784,759</u>		<u>1,652,181</u>	
Ending net assets	<u>\$ 1,807,930</u>		<u>\$ 1,784,759</u>	

# ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

## Management's Discussion and Analysis (Continued)

### Governmental Revenues

The District is heavily reliant on property taxes to support its operations. Property taxes provided 92% of the District's revenues.

### Governmental Functional Expenses

The total function of the District is fire fighting and rescue. The only other non-functional cost is interest expense related to the advance refunded general obligation bonds. Of the total cost, depreciation on the property and equipment was \$63,583 for 2010 and \$64,372 for 2011 or 38% and 41% of total expenses in 2010 and 2011, respectively.

### Financial Analysis of the District's Funds

#### *Governmental Funds*

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

Governmental funds reported an unassigned ending fund balance of \$734,273 for 2011.

Governmental funds reported an ending fund balance of \$917,979 for 2010. Legally restricted fund balances include: \$258,752 restricted for debt service at December 31, 2010. As a result, the unassigned fund balance was \$659,227 at the end of 2010.

The total fund balance decreased by \$183,706 in 2011 and increased by \$96,954 in 2010.

#### *Major Governmental Funds*

The General Fund is the District's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$75,076 in 2011 and by \$62,898 in 2010. In fiscal year 2011, revenues fell short of prior year figures by \$1,627. Operating expenditures decreased by \$5,701 in 2011 and increased by \$3,554 in 2010, mainly due to changes in capital outlays.

The Debt Service Fund accumulates resources for the payment of long-term debt. The fund balance in the Debt Service Fund decreased by \$258,752 in 2011 and increased by 34,056 in 2010. There is no December 31, 2011 restricted fund balance since the related bonds were fully paid and retired before then.

#### *Budgetary Highlights*

*The General Fund* – When the original 2011 budget was adopted, it was anticipated that the tax revenues would decrease by \$28,190 while intergovernmental revenues would decrease by \$10,021 in comparison to the previous year. For the fiscal year ended December 31, 2011, all revenue sources exceeded budgeted amounts by \$28,374. The original 2011 budget reflected an expected increase in expenditures of \$3,171 over the prior year. However, actual expenses for the current year were \$20,772 less than the budget amount of \$134,100.

# ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

## Management's Discussion and Analysis (Continued)

### Capital Assets and Debt Administration

#### *Capital assets*

The District's investment in capital assets, net of accumulated depreciation as of December 31, 2011 and 2010, was \$1,073,657 and \$1,110,519, respectively. See Note D for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table provides a summary of capital asset activity.

	<u>2011</u>	<u>2010</u>
Nondepreciable assets - Land	\$ 34,224	34,224
Depreciable assets		
Buildings and improvements	397,936	395,286
Furniture and fixtures	3,467	1,755
Machinery and equipment	249,248	231,566
Vehicles	<u>976,721</u>	<u>976,721</u>
Total depreciable assets	1,627,372	1,605,328
Less accumulated depreciation	<u>587,939</u>	<u>529,033</u>
Book value-depreciable assets	\$ <u>1,039,433</u>	\$ <u>1,076,295</u>
Percentage depreciated	<u>36%</u>	<u>33%</u>
Book value-all assets	\$ <u>1,073,657</u>	\$ <u>1,110,519</u>

#### *Long-term debt*

At the end of the fiscal year, the District had total general obligation bonds outstanding of \$0. These bond obligations were secured by debt service fund revenues. During the year 2011, the District made an advance refunding payment of \$165,000 and retired \$75,000 in bond principal under normal payment requirements. See Note E for additional information regarding long-term debt.

### Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the District's Treasurer, Tina Williams, at (318) 335-1536.

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

Statement of Net Assets

December 31, 2011

Governmental Activities

ASSETS	
Cash and interest-bearing deposits	\$ 214,672
Investments	353,609
Ad valorem taxes receivable, net	169,561
Capital assets	
Land	34,224
Capital assets, net	<u>1,039,433</u>
Total assets	<u>1,811,499</u>
LIABILITIES	
Current liabilities:	
Accounts payable	<u>3,569</u>
Total liabilities	<u>3,569</u>
NET ASSETS	
Invested in capital assets, net of related debt	1,073,657
Unrestricted	<u>734,273</u>
Total net assets	\$ <u>1,807,930</u>

See accompanying notes and independent accountants' report

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

Statement of Activities

Year Ended December 31, 2011

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Assets Governmental Activities
		Direct	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Fire fighting and rescue	\$151,132	\$ -	\$ 9,019	\$ -	\$ (142,113)
Interest on long-term debt	<u>6,231</u>	-	-	-	<u>(6,231)</u>
Total	<u>\$157,363</u>	<u>\$ -</u>	<u>\$ 9,019</u>	<u>\$ -</u>	(148,344)

General revenues	
Ad valorem taxes	166,133
Interest earnings	5,355
Miscellaneous income	<u>27</u>
Total general revenues	<u>171,515</u>
Change in net assets	23,171
Net assets-December 31, 2010	<u>1,784,759</u>
Net assets-December 31, 2011	<u>\$1,807,930</u>

See accompanying notes and independent accountants' report

**FUND FINANCIAL STATEMENTS (FFS)**

## MAJOR FUND DESCRIPTIONS

### **General Fund**

To account for financial resources traditionally associated with governments, which are not required to be accounted for in another fund

### **Debt Service Fund**

To account for the accumulation of resources for and the payment of long-term debt

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

Balance Sheet - Governmental Funds

December 31, 2011

	<u>GOVERNMENTAL FUND TYPES</u>		
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 214,672	\$ -	\$ 214,672
Investments	353,609		353,609
Receivables			
Ad valorem taxes, net	<u>169,561</u>	<u>-</u>	<u>169,561</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 737,842</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 737,842</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ <u>3,569</u>	\$ <u>-</u>	\$ <u>3,569</u>
<b>TOTAL LIABILITIES</b>	<b><u>3,569</u></b>	<b><u>-</u></b>	<b><u>3,569</u></b>
<b>FUND EQUITY</b>			
Fund balances			
Unassigned	<u>734,273</u>	<u>-</u>	<u>734,273</u>
<b>TOTAL FUND EQUITY</b>	<b><u>734,273</u></b>	<b><u>-</u></b>	<b><u>734,273</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 737,842</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 737,842</u></b>

See accompanying notes and independent accountants' report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets

December 31, 2011

Total fund balances for governmental funds at December 31, 2011 \$ 734,273

Total net assets reported for governmental activities in the statement of net  
assets is different because

Capital assets used in governmental activities are not financial resources  
and, therefore, are not reported in the governmental fund financial  
statements. Those assets consist of:

Land	\$ 34,224	
Buildings and improvements, net of \$71,327 accumulated depreciation	326,609	
Furniture and fixtures, net of \$811 accumulated depreciation	2,656	
Machinery and equipment, net of \$128,406 accumulated depreciation	120,842	
Vehicles, net of \$387,395 accumulated depreciation	<u>589,326</u>	
		<u>1,073,657</u>

Total net assets of governmental activities at December 31, 2011 \$1,807,930

See accompanying notes and independent accountants' report

**ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6**

**Statement of Revenues, Expenditures, and Changes  
in Fund Balances – Governmental Funds**

Year Ended December 31, 2011

	General Fund	Debt Service Fund	Totals
<b>REVENUES</b>			
Ad valorem taxes, net	\$ 166,133	\$ -	\$ 166,133
Interest	5,121	234	5,355
Intergovernmental	9,019	-	9,019
Miscellaneous	<u>27</u>	<u>-</u>	<u>27</u>
<b>TOTAL REVENUES</b>	<b><u>180,300</u></b>	<b><u>234</u></b>	<b><u>180,534</u></b>
<b>EXPENDITURES</b>			
Current			
Bank charges	138	72	210
Contract labor	29,491	-	29,491
Dues & subscriptions	116	-	116
Fuel	4,737	-	4,737
Insurance	18,167	-	18,167
Office supplies	704	-	704
Postage	132	-	132
Professional fees	5,290	-	5,290
Repairs & maintenance	13,021	-	13,021
Supplies	914	-	914
Training	162	-	162
Utilities	7,422	-	7,422
Capital outlay	33,034	-	33,034
Debt service			
Paying agent fees	-	870	870
Principal	-	240,000	240,000
Interest	<u>-</u>	<u>9,970</u>	<u>9,970</u>
<b>TOTAL EXPENDITURES</b>	<b><u>113,328</u></b>	<b><u>250,912</u></b>	<b><u>364,240</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>66,972</b>	<b>(250,678)</b>	<b>(183,706)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers	<u>8,074</u>	<u>(8,074)</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>8,074</u></b>	<b><u>(8,074)</u></b>	<b><u>-</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>75,046</b>	<b>(258,752)</b>	<b>(183,706)</b>
<b>FUND BALANCE - BEGINNING</b>	<b><u>659,227</u></b>	<b><u>258,752</u></b>	<b><u>917,979</u></b>
<b>FUND BALANCE - ENDING</b>	<b><u>\$ 734,273</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 734,273</u></b>

See accompanying notes and independent accountants' report

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the  
Statement of Activities

Year Ended December 31, 2011

Total net changes in fund balances at December 31, 2011 per statement of revenues, expenditures and changes in fund balances			\$(183,706)
The change in net assets reported for governmental activities in the statement of activities is different because			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense			
Capital outlays which are considered expenditures on statement of revenues, expenditures and changes in fund balances	\$ 33,034		
Net basis in assets disposed of during year ended 2011	(5,524)		
Depreciation expense for the year ended December 31, 2011	<u>(64,372)</u>	(36,862)	
Governmental funds report bond debt repayments as expenditures. However, these expenditures do not appear in the statement of activities since the payments are applied against the bond payable on the statement of net assets			
			240,000
Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis			
			<u>3,739</u>
Total changes in net assets at December 31, 2011 per statement of activities			<u>\$ 23,171</u>

See accompanying notes and independent accountants' report

**ALLEN PARISH FIRE PROTECTION DISTRICT #6**  
**Oakdale, Louisiana**

**Notes to the Financial Statements**  
**December 31, 2011**

Allen Parish Fire Protection District No 6 was created under the provisions of Louisiana Revised Statutes 40:1491-1509, for the purpose of providing fire protection for the citizens of District 6 of Allen Parish. The district is governed by a board of commissioners composed of five members appointed by the Allen Parish Police Jury.

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

The accompanying basic financial statements of Allen Parish Fire Protection District No 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**1. Financial Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations 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 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization, and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6  
Oakdale, Louisiana

Notes to the Financial Statements – Continued  
December 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

2 Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB 34, "Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the District as a whole. These statements include all the financial activities of the District except for fiduciary-agency funds. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include operating grants and contributions. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the District are classified into one category governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District or its total assets, liabilities, revenues or expenditures are at least 10% of the corresponding total for all governmental funds. The major funds of the District are described below.

Governmental Fund Types

General Fund -

The General Fund is the general operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6  
Oakdale, Louisiana

Notes to the Financial Statements – Continued  
December 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Debt Service Fund -

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

3. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of District operations. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become both 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 pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for the interest and principal payments on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15, of each year, and become delinquent after December 31. The taxes are generally collected in December, January, and February of the fiscal year. The government considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes and interest.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6  
Oakdale, Louisiana

Notes to the Financial Statements – Continued  
December 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

been accumulated in the debt service fund for payments to be made early in the following year. Capital expenditures are regarded as expenditures at the time of purchase

4 Cash and Investments

Cash

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments

The District's investments are categorized to give an indication of the level of risk assumed by it at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the Sheriff's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the Sheriff's name.

Carrying amounts at December 31, 2011 were as follows

	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Cost</u>
Certificates of Deposit	<u>\$ 353,609</u>	<u>\$ 353,609</u>	<u>\$ 353,609</u>

5. Bad Debts

Uncollectible amounts due for receivables are recognized as bad debts by the direct write-off method at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with accounting principles generally accepted in the United States of America, no allowance for uncollectible accounts receivable is made due to immateriality at December 31, 2011

6 Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The District maintains a threshold level of \$1,500 or more for capitalizing capital assets

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to the Financial Statements – Continued  
December 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital assets are recorded in the statement of net assets. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives.

	<u>Estimated Useful Lives</u>
Buildings and improvements	25-50 Years
Furniture and fixtures	12-25 Years
Machinery and equipment	5-25 Years
Vehicles	7-25 Years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

7 Budget

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. On or before the last meeting of each year, the budget is prepared by function and activity, based on information from the past year and current year estimates for the next fiscal year. The proposed budget is presented to the District's Board of Commissioners for review. The board holds a public hearing. Any changes in the budget must be within the revenues and reserves estimated. The final budget for 2011 consists of the original budget adopted December 15, 2010, and it was amended once during the current fiscal year.

8 Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District as an extension of formal budgetary integration in the funds.

9 Equity Classification

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6  
Oakdale, Louisiana

Notes to the Financial Statements – Continued  
December 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- c. **Unrestricted net assets** – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified follows:

- a. **Nonspendable** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact
- b. **Restricted** – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments
- c. **Committed** – amounts that can be used for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board
- d. **Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board’s adopted policy, only board members may assign amounts for specific purposes
- e. **Unassigned** – all other spendable amounts

10 Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

11 Long-Term Debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

12 Subsequent Review

The District has evaluated subsequent events through the date which the financial statements were available to be issued.

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6  
Oakdale, Louisiana

Notes to the Financial Statements – Continued  
December 31, 2011

NOTE B – CASH AND INVESTMENTS

As of December 31, 2011, the District had cash and interest bearing deposits (book balances) totaling \$568,281. These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2011, the District had \$570,133 in deposits (collected bank balances), all of which was secured from risk by federal deposit insurance and pledged securities as follows:

Bank balances	<u>\$ 570,133</u>
Federal deposit insurance	\$ 570,052
Pledged securities (category 3)	<u>81</u>
Total	<u>\$ 570,133</u>

Pledged securities in Category 3, includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - AD VALOREM TAXES

For the year ended December 31, 2011, taxes of 14.33 mills were levied on property with taxable assessed valuations totaling \$12,218,695 for the maintenance millage and were dedicated as follows:

Maintenance millage expiring December 31, 2017	14.33 mills
--	-------------

Total taxes levied during 2011 were \$175,095. Total taxes collected during 2011 were \$276,152.

Property tax millage rates are adopted before December for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15<sup>th</sup> of the current year, and become delinquent after December 31<sup>st</sup>. Property taxes not paid by the end of February are subject to lien.

**ALLEN PARISH FIRE PROTECTION DISTRICT NO 6**  
Oakdale, Louisiana

Notes to the Financial Statements – Continued  
December 31, 2011

**NOTE D - CAPITAL ASSETS**

A summary of changes in capital assets follows

	12/31/10			12/31/11
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Capital assets not being depreciated				
Land	\$ 34,224	\$ -	\$ -	\$ 34,224
Other capital assets.				
Buildings and improvements	395,286	2,650	-	397,936
Furniture and fixtures	1,755	1,712	-	3,467
Machinery and equipment	231,566	28,672	10,990	249,248
Vehicles	<u>976,721</u>	<u>-</u>	<u>-</u>	<u>976,721</u>
Total Capital Assets	<u>1,639,552</u>	<u>33,034</u>	<u>10,990</u>	<u>1,661,596</u>
Less: accumulated depreciation:				
Buildings and improvements	62,182	9,145	-	71,327
Furniture and fixtures	636	175	-	811
Machinery and equipment	117,762	16,110	5,466	128,406
Vehicles	<u>348,453</u>	<u>38,942</u>	<u>-</u>	<u>387,395</u>
Total Accumulated Depreciation	<u>529,033</u>	<u>64,372</u>	<u>5,466</u>	<u>587,939</u>
Net capital assets	<u>\$ 1,110,519</u>	<u>\$ (31,338)</u>	<u>\$ 5,524</u>	<u>\$ 1,073,657</u>

Depreciation expense in the amount of \$64,372 was charged to fire fighting and rescue in 2011

**NOTE E - LONG-TERM DEBT**

**1 Debt Outstanding**

Bonds payable at December 31, 2011 is comprised of the following issue

\$ 900,000 general obligation bonds dated September 1, 1998, due in annual installments of \$40,000 to \$85,000 through March 1, 2013, interest at 4.5% to 5.5% (this issue secured by levy and collection of ad valorem taxes)	\$ <u>          -</u>
--	-----------------------

The following is a summary of the long-term debt transactions during the year 2011

Long-term debt payable at December 31, 2010	\$ 240,000
Additions	-
Reductions (Principal payment of \$75,000 and advance refunding of \$165,000)	<u>(240,000)</u>
Long-term debt payable at December 31, 2011	<u>\$ <u>          -</u></u>

**2 Debt Defeasance**

In September 2011, the District defeased (paid) \$165,000 of outstanding general obligation bonds. As a result, the District saved \$4,250 in interest over the subsequent two years.

**ALLEN PARISH FIRE PROTECTION DISTRICT NO 6  
Oakdale, Louisiana**

**Notes to the Financial Statements – Continued  
December 31, 2011**

**NOTE F - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

**NOTE G – LITIGATION AND CLAIMS**

The District was not involved in any litigation on December 31, 2011.

**REQUIRED SUPPLEMENTARY INFORMATION**

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6

Budgetary Comparison Schedule  
General Fund

Year Ended December 31, 2011

	Original Budget	Amended/ Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes, net	\$ 130,000	\$ 146,000	\$ 166,133	\$ 20,133
Interest	8,000	5,000	5,121	121
Intergovernmental	5,000	9,000	9,019	19
Miscellaneous	-	-	27	27
<b>TOTAL REVENUES</b>	<u>143,000</u>	<u>160,000</u>	<u>180,300</u>	<u>20,300</u>
<b>EXPENDITURES</b>				
Current				
Bank charges	250	250	138	112
Contract labor	30,000	31,000	29,491	1,509
Dues & subscriptions	1,250	1,250	116	1,134
Fuel	5,000	5,000	4,737	263
Insurance	21,000	21,000	18,167	2,833
Office supplies	1,600	1,600	704	896
Postage	200	200	132	68
Professional fees	4,500	5,400	5,290	110
Repairs and maintenance	16,000	16,000	13,021	2,979
Supplies	10,000	10,000	914	9,086
Training	800	800	162	638
Utilities	6,600	6,600	7,422	(822)
Capital outlay	<u>25,000</u>	<u>35,000</u>	<u>33,034</u>	<u>1,966</u>
<b>TOTAL EXPENDITURES</b>	<u>122,200</u>	<u>134,100</u>	<u>113,328</u>	<u>20,772</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	20,800	25,900	66,972	41,072
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	8,074	8,074
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	-	8,074	8,074
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	20,800	25,900	75,046	49,146
<b>FUND BALANCE - BEGINNING</b>	<u>659,227</u>	<u>659,227</u>	<u>659,227</u>	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 680,027</u>	<u>\$ 685,127</u>	<u>\$ 734,273</u>	<u>\$ 49,146</u>

See independent accountants' review report

**ALLEN PARISH FIRE PROTECTION DISTRICT NO 6**  
**Schedule of Compensation Paid to Board Members**

**Year Ended December 31, 2011**

<b>Randy Deshotel</b>	<b>\$ 189</b>
<b>Lynn Duck</b>	<b>99</b>
<b>Richard Earl</b>	<b>330</b>
<b>Johnny Glenn</b>	<b>330</b>
<b>Jerrold Wheat</b>	<b><u>330</u></b>
<b>Total Compensation Paid to Board Members</b>	<b><u>\$1,278</u></b>

**See independent accountants' review report**

**ROYCE T. SCIMEMI, CPA, APAC**  
**CERTIFIED PUBLIC ACCOUNTANT**



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Certified Public Accountants

Member  
Society of Louisiana  
Certified Public Accountants

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

June 11, 2012

**Board of Commissioners**  
**Allen Parish Fire Protection District No. 6**  
Oakdale, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Allen Parish Fire Protection District No. 6 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2011 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation 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 materials and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38 2211-2296 (the public bid law) or LSA-R S 39 1551-39-1775 (the state procurement code), whichever is applicable

We reviewed all disbursements made during 2011. There were no disbursements in excess of \$30,000 for materials and supplies made during the year ended December 31, 2011. There were no disbursements in excess of \$150,000 for public works made in 2011.

*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

**Board of Commissioners  
Allen Parish Fire Protection District No. 6  
Independent Accountants' Report  
June 11, 2012**

Management advised me that the District had no employees during the period examined

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.

Not Applicable (see response to No 3 above)

*Budgeting*

- 5 Obtain a copy of the legally adopted budget and all amendments

Management provided us with a copy of the original budget There was one budget amendment 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 15, 2010, which indicated that the commissioners had adopted the budget unanimously. We traced the adoption of the amended budget to the minutes of a meeting held on November 8, 2011, which indicated that the commissioners had adopted the amended budget unanimously

- 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 expenditures by 5% or more (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures to determine if actual expenditures exceed budgeted amounts by 10% or more per category or 5% or more in total)

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

*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

The payments were properly coded to the correct fund and general ledger account

- c determine whether payments received approval from proper authorities

The payments received proper approvals

*Meetings*

- 9 Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:13 (the open meetings law)

Since the District has no principal office, it is only required to post a notice of each meeting and the accompanying agenda at the building where the meeting is to be held with such posting to be at least 24 hours in advance of the meeting. We found no evidence of noncompliance.

*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 examined all bank deposits recorded in the District's records for the period under examination and determined that no deposits 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.

The District maintained no payroll records for employees since it had no employees during the period under review. Our review of the District's records and minutes indicated no payments to employees that may constitute bonuses, advances or gifts.

*Prior Comments and Recommendations*

Our prior year report, dated June 20, 2011, contained no comments or recommendations.

We were not engaged to perform, and did not perform, an audit, 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 Allen Parish 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. Under Louisiana Revised Statutes 24.513, this report is distributed by the Legislative Auditor as a public document.

Royce T Scimemi, CPA, APAC

*Royce T Scimemi, CPA, APAC*

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Allen Parish, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

5-9, 2012  
(Date Transmitted)

Royce T. Scimemi, CPA, APAC  
Attn: Mr. Royce T. Scimemi  
Post Office Box 210  
Oberlin, LA 70655

In connection with your review of our financial statements as of December 31, 2011 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 regulations 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 5-9, 2012 (the date of completion/date of representations)

**Public Bid Law**

It is true that we have complied with the public bid law, R S Title 38 2211-2296, and, where applicable, the regulations of the Division of Administration and 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 R S 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 R S 42 1119

Yes  No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R S 39 1301-16), R S 39 33, or the budget requirements of R S 39 1331-1342, as applicable

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 R S 44 1, 44 7, 44 31, and 44 36

Yes  No [ ]

We have filed our annual financial statements in accordance with R S 24 514 and 33 463, where applicable

Yes [] No [  ]

We have had our financial statements reviewed in accordance with R S 24 513

Yes [] No [  ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R S 42 1 through 42 13

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 R S 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, R S 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 that may occur subsequent to the issuance of your report

<u>Jira Williams</u>	Secretary	<u>5-9</u>	Date
<u>Jira William</u>	Treasurer	<u>5-9</u>	Date
<u>Richard Earl</u>	President	<u>5-17-12</u>	Date

ALLEN PARISH FIRE PROTECTION DISTRICT NO 6  
Oakdale, Louisiana

SUMMARY OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2011.

1 Summary of Accountants' Results:

- a) Accountants issued a review report on the financial statements.
- b) The attestation procedures yielded no evidence of noncompliance

2. Findings Related to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards.

Current Year

None

Prior Year

None

3 Findings and Questioned Costs for Federal Awards:

N/A