

PARISHWIDE FIRE PROTECTION DISTRICT



**EAST FELICIANA PARISH
STATE OF LOUISIANA**

**BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION**

JUNE 30, 2012

**PARISHWIDE FIRE PROTECTION DISTRICT
EAST FELICIANA PARISH, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
JUNE 30, 2012**

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Association of Governmental Accountants
Governmental Audit Quality Control Center*

INDEPENDENT AUDITORS' REPORT

Members of the Board of Commissioners
Parishwide Fire Protection District of
East Feliciana Parish, Louisiana
P. O. Box 8826
Clinton, Louisiana 70722

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana as of and for the year ended June 30, 2012, which collectively comprise the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

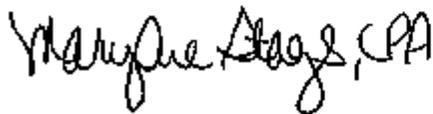
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information Parishwide Fire Protection District of East Feliciana Parish, Louisiana as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2012, on our consideration of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 8 and budgetary comparison information on pages 33 – 34 be presented to supplement the basic financial statements. 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 for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's financial statements as a whole. The accompanying supplementary information, as listed in the table of contents under Supplementary Information, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.



Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
November 16, 2012

REQUIRED SUPPLEMENTARY INFORMATION
(PART 1 OF 2)

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

Management's discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the District based on currently known facts, decisions and/or conditions.

HIGHLIGHTS OF THE PAST YEAR

- The District's net asset at June 30, 2012, was \$2,277,526, an increase over the prior year's net assets of \$239,465.
- The District was able to provide additional funding to the individual fire stations for operating and capital expenditures.
- There were several pumper fire engines purchased and/or ordered during the year to provide enhanced fire protection to the citizens living within the District's boundaries.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

These financial statements are comprised of three components – (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the District from an economic resource measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the District's overall financial status. They include a statement of net assets and statement of activities.

Statement of Net Assets. This statement presents information on all of the District's assets and liabilities with the difference between the two 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 is improving or not.

Statement of Activities. This statement presents information showing how the District's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the District's financial reliance on general revenues.

The government-wide financial statements can be found on pages 10-12 of this report.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one category of funds: governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the District's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provides reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints.

Governmental funds of the District include a general fund that is used to account for all transactions not required to be accounted for separately and a debt service fund to account for the accumulation of resources to pay principal and interest on long-term debt.

The fund financial statements can be found on pages 14-18 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The index of the notes is found on page 20 with the actual notes beginning immediately afterwards.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's budgetary comparisons beginning on page 33. These schedules indicate the District's compliance with its adopted and final revised budgets.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

FINANCIAL ANALYSIS OF THE DISTRICT

Net assets are an indicator of the District's financial position from year to year. A summary of net assets follows.

**SUMMARY OF NET ASSETS
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Assets		
Current assets	\$ 1,112,683.03	\$ 1,137,024.88
Capital assets, net	<u>1,885,883.67</u>	<u>1,363,477.72</u>
Total Assets	2,998,566.70	2,500,502.60
 Liabilities		
Long-term liabilities, current portion	63,469.37	25,043.59
Long-term liabilities	<u>657,571.07</u>	<u>437,398.21</u>
Total Liabilities	721,040.44	462,441.80
 Net Assets		
Invested in capital assets, net of accumulated depreciation and related debt	1,164,843.23	901,035.92
Restricted for debt service	36,921.43	10,077.02
Unrestricted	<u>1,075,761.60</u>	<u>1,126,947.86</u>
Net Assets	<u>2,277,526.26</u>	<u>2,038,060.80</u>

Assets increased by \$498,064 or 20% over the previous year which was greater than the increase of the previous two years of 15%. Liabilities increased by \$258,599 or 56%. This increase was the result of a pumper/tanker and emergency services unit purchased during the current year that will be paid over time.

Net assets, in turn, increased by \$239,465 or 12%. The largest portion of the District's net assets is unrestricted. This amount, \$1,075,762, is down from the prior year by \$51,186 or 5% due to increased investment in capital assets primarily.

A summary of the changes in net assets follows.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

**SUMMARY OF CHANGES IN NET ASSETS
Governmental Activities**

	<u>2012</u>	<u>2011</u>
Revenues		
Operating grants/contributions	\$ 5,325.00	\$ 12,479.54
General revenues:		
Property taxes	671,068.52	643,597.80
Fire protection fees	325,173.65	339,338.85
Interest earned	2,420.85	2,447.41
Other revenues	19,767.20	66,643.39
Payments to stations	<u>(131,416.00)</u>	<u>.00</u>
Net Revenues	892,339.22	1,064,506.90
 Expenses		
General government	624,315.20	675,635.78
Interest on long-term debt	<u>28,558.56</u>	<u>24,451.82</u>
Total Expenses	<u>652,873.76</u>	<u>701,087.60</u>
 Change in net assets	 <u>239,465.46</u>	 <u>363,419.30</u>

Revenues increased by \$40,752 or 4%, the net impact being a result of increased property tax collections. In contract, expenditures decreased by \$48,214 or 7%. The majority of these differences is dependent on the needs of the individual fire stations.

BUDGETARY HIGHLIGHTS

The District's general fund received slightly more than anticipated - \$5,174 (2%). Its expenditures were less than budgeted by \$224,964 creating a positive change before other financing sources (uses) of \$230,137. After adding/deducting other financing sources (uses), the District ended the year with a positive variance of \$293,214.

The District's debt service fund received \$21,069 (5%) more in revenues than was budgeted and its expenditures were less than anticipated by \$555 (2%). Considering other financing sources (uses), the District ended the year with a positive variance of \$21,734.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The District's investment in capital assets, net of accumulated depreciation and related debt at June 30, 2012 and 2011 was \$1,164,843 and \$901,036, respectively. Additions over the past year included training and office equipment, an apparatus trailer, several pumpers and an emergency rescue unit.

Capital assets at year-end are summarized as follows:

	<u>2012</u>	<u>2011</u>
Non-Depreciable Assets		
Land	\$ 18,500.00	\$ 18,500.00
Depreciable Assets		
Building	268,969.68	312,010.50
Equipment	123,126.78	177,494.56
Vehicles	<u>1,475,287.21</u>	<u>855,472.66</u>
 Net Capital Assets	 <u>1,885,883.67</u>	 <u>1,363,477.72</u>

Long-Term Debt: Both the Wilson and Woodland fire stations executed lease/purchase agreements with Crimson Fire for a 2007 International pumper. Terms include annual payments, including interest at 4.85%, of approximately \$27,254 until June 1, 2024. During the current year, Clinton entered into an agreement with Ferrara Fire Apparatus, Inc. for a pumper costing \$267,180 of which \$160,000 will be paid over time. Pecan Grove purchased a rescue unit from First In Fire & Rescue Equipment totaling \$170,000 with a down payment of \$35,000. The remaining balance is being financed.

Long-term obligations totaled \$721,040 at June 30, 2012. Principal payments during the year amounted to \$20,135.

REQUEST FOR INFORMATION

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. Any questions or requests for additional information can be obtained by contacting Judith Kelly, P. O. Box 8826, Clinton, Louisiana 70722, or (225) 302-0016.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENTS OF NET ASSETS
JUNE 30, 2012 AND 2011**

	Governmental Activities	
	2012	2011
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,003,796.98	\$ 1,046,601.00
Receivables, net	794.97	7,598.00
Prepaid expenses	108,091.08	82,825.88
Capital assets, net of accumulated depreciation	1,885,883.67	1,363,477.72
Total Assets	2,998,566.70	2,500,502.60
<u>LIABILITIES</u>		
Notes payable - Clinton	160,000.00	-
Notes payable - Pecan Grove	118,733.80	-
Notes payable - Wilson	207,639.14	213,580.04
Notes payable - Woodland	234,667.50	248,861.76
Total Liabilities	721,040.44	462,441.80
<u>NET ASSETS</u>		
Investment in capital assets, net of related debt	1,164,843.23	901,035.92
Restricted for:		
Debt service	36,921.43	10,077.02
Unrestricted	1,075,761.60	1,126,947.86
Total Net Assets	2,277,526.26	2,038,060.80

See Accompanying Notes and Independent Auditors' Report

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012**

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
	<u>Changes for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
General government	\$ 624,315.20	\$ 5,325.00	-	\$ (618,990.20)
Interest on long-term debt	28,558.56	-	-	(28,558.56)
Total Government Activities	652,873.76	5,325.00	-	(647,548.76)
General Revenues and Transfers				
Property taxes				671,068.52
Fire protection fees				325,173.65
Other revenues				19,767.20
Interest earnings				2,420.85
Payments to stations				(131,416.00)
Total General Revenues and Transfers				887,014.22
Change in Net Assets				239,465.46
Net Assets, beginning				2,038,060.80
Net Assets, ending				2,277,526.26

See Accompanying Notes and Independent Auditors' Report

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011**

	Program Revenues			Net Revenues (Expenses)
<u>Functions/Programs</u>	<u>Operating</u>	<u>Capital</u>		
<u>Governmental Activities</u>	<u>Grants and</u>	<u>Contributions</u>	<u>Grants and</u>	<u>Governmental</u>
<u>Expenses</u>	<u>Services</u>	<u>Contributions</u>	<u>Contributions</u>	<u>Activities</u>
General government	\$ -	\$ 12,479.54	\$ -	\$ (663,156.24)
Interest on long-term debt	-	-	-	(25,451.82)
Total Government Activities	701,087.60	-	12,479.54	(688,608.06)
General Revenues and Transfers				
Property taxes				643,597.80
Fire protection fees				339,338.85
Other revenues				66,643.30
Interest earnings				2,447.41
Total General Revenues				1,052,027.36
Change in Net Assets				363,419.30
Net Assets, beginning				1,674,641.50
Net Assets, ending				2,038,060.80

See Accompanying Notes and Independent Auditors' Report

FUND FINANCIAL STATEMENTS

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 20112**

With Comparative Totals as of June 30, 2011

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>	
			<u>2012</u>	<u>2011</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 966,900.08	\$ 36,896.90	\$ 1,003,796.98	\$ 1,046,601.00
Property taxes receivable, net	-	24.53	24.53	2,730.15
Fire protection fees receivable, net	770.44	-	770.44	4,867.85
Prepaid expenses	108,091.08	-	108,091.08	82,825.88
TOTAL ASSETS	1,075,761.60	36,921.43	1,112,683.03	1,137,024.88
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:	-	-	-	-
Fund Balances:				
Restricted	-	36,921.43	36,921.43	10,077.02
Unassigned	1,075,761.60	-	1,075,761.60	1,126,947.86
Total Fund Balances	1,075,761.60	36,921.43	1,112,683.03	1,137,024.88
TOTAL LIABILITIES AND FUND BALANCES	1,075,761.60	36,921.43	1,112,683.03	1,137,024.88

See Accompanying Notes and Independent Auditors' Report

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS
JUNE 30, 2012**

Total Fund Balances - Total Governmental Funds	\$ 1,112,683.03
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	1,885,883.67
Long-term obligations of governmental activities do not require utilization of current financial resources and, therefore, are not reported in Governmental Funds Balance Sheet	<u>(721,040.44)</u>
Total Net Assets - Governmental Activities	<u><u>2,277,526.26</u></u>

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2012**

With Comparative Totals for the Year Ended June 30, 2011

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>	
			<u>2012</u>	<u>2011</u>
<u>REVENUES</u>				
Property taxes	\$ -	\$ 671,068.52	\$ 671,068.52	\$ 643,597.80
Fire protection fees	325,173.65	-	325,173.65	339,338.85
Total Revenues	325,173.65	671,068.52	996,242.17	982,936.65
<u>EXPENDITURES</u>				
General government	398,488.12	25,444.83	423,932.95	500,201.06
Debt service:				
Principal	20,135.16	-	20,135.16	27,056.30
Interest	28,558.56	-	28,558.56	25,451.82
Capital outlay	444,054.40	-	444,054.40	258,909.91
Total Expenditures	891,236.24	25,444.83	916,681.07	811,619.09
Excess (Deficiency) of Revenues over Expenditures	(566,062.59)	645,623.69	79,561.10	171,317.56

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2012**

With Comparative Totals for the Year Ended June 30, 2011

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>	
			<u>2012</u>	<u>2011</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Grants and other contributions	\$ 5,325.00	\$ -	\$ 5,325.00	\$ 12,479.54
Rebates/other revenues	19,767.20	-	19,767.20	66,643.30
Interest earned	2,417.21	3.64	2,420.85	2,447.41
Parish fire stations	487,366.92	(618,782.92)	(131,416.00)	-
Total Other Financing Sources (Uses)	<u>514,876.33</u>	<u>(618,779.28)</u>	<u>(103,902.95)</u>	<u>81,570.25</u>
Change in Fund Balances	(51,186.26)	26,844.41	(24,341.85)	252,887.81
Fund Balances, beginning	<u>1,126,947.86</u>	<u>10,077.02</u>	<u>1,137,024.88</u>	<u>884,137.07</u>
Fund Balances, ending	<u>1,075,761.60</u>	<u>36,921.43</u>	<u>1,112,683.03</u>	<u>1,137,024.88</u>

See Accompanying Notes and Independent Auditors' Report

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2012**

Net Change in Fund Balances - Total Governmental Funds \$ (24,341.85)

Amounts reported for governmental activities in the
Statement of Activities are different because:

Governmental funds report the purchase of long-lived assets as current year expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation charged and capital outlay expenditures differed in the periods indicated. 243,672.15

Governmental funds report principal paid as an expenditure but, in the Statement of Activities, these payments represent a reduction in liabilities. This is the amount of principal paid in the current period. 20,135.16

Change in Net Assets - Governmental Activities 239,465.46

NOTES TO FINANCIAL STATEMENTS

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
INDEX TO NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2012**

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**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

INTRODUCTION

The Parishwide Fire Protection District of East Feliciana Parish, Louisiana (hereinafter referred to as the District) was established on November 7, 1994, by the Parish Police Jury for the purpose of acquiring, constructing and improving buildings, machinery and equipment to be used in providing fire protection to the citizens of East Feliciana Parish, Louisiana. Its boundaries were extended throughout the parish by resolutions adopted by the governing authorities of the Towns of Clinton, Jackson and Slaughter and the Villages of Norwood and Wilson. It is governed by a Board of Commissioners made up of seven individuals. The District covers an area of approximately 455.7 square miles and a population of approximately 20,360 people.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity: The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, established criteria for determining which organizations or component units should be included in the District for reporting purposes. This criterion focuses on the concept of financial accountability and includes the following:

- (a) Whether the potential component unit is a legally separate organization with the capacity to have its own name, the right to sue and be sued and the right to buy, sell, lease and mortgage property in its own name;
- (b) Whether the District appoints a voting majority of the potential component unit's governing body;
- (c) Whether the potential component unit is fiscally interdependent of the District;
- (d) Whether the District possesses the ability to significantly influence the programs, projects, activities or level of services performed or provided by the potential component unit;
- (e) Whether the relationship between the District and the potential component unit creates the possibility of a financial benefit/burden.

Based on the definition of a reporting entity and the criteria above, the accompanying financial statements include the volunteer fire departments of Bluff Creek, Clinton, Ethel, Jackson, Jackson Airport, Magnolia, McManus, Norwood, Olive Branch, Pecan Grove, Slaughter, Wilson and Woodland as blended component units. The activities, included in the financial reporting entity as part of the General Fund, of these departments are those related to the fire protection fees received by the District and disbursed to the departments. Each month, the individual departments attend the District's Board meetings to report on the status of these funds and gain approval for any expenditure of these funds. The books are maintained by each individual volunteer fire department.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Government-Wide Accounting: In accordance with Government Accounting Standards Board Statement No. 34, the District has presented a Statement of Net Assets and Statement of Activities for the District as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Interfund receivables and payables are eliminated in the Statement of Net Assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function is eliminated in the Statement of Activities. Allocated expenses are reported by the function to which they were allocated.

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets. Depreciation of contributed assets of proprietary funds is charged against contributed capital as opposed to unrestricted net assets.

Under the requirements of GASB Statement No. 34, the District is considered a Phase 3 government as its total annual revenues is less than \$10 million. Such governments were not required to report major general infrastructure assets retroactively. However, the District does not have these types of capital assets.

Program Revenues

The Statement of Activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the District. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for a specific use.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the District has chosen not to do so.

Operating Revenues

Proprietary funds separately report operating and non-operating revenues. The District does not have any proprietary funds.

Restricted Net Assets

Restricted net assets are those for which a constraint has been imposed either externally or by law. The District recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net assets are used.

Fund Accounting: The District uses funds to report on its financial position and the result of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the District are classified as governmental. This category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the District'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 obligations. Governmental funds include:

1. **General Fund** – the general operating fund of the District that accounts for all financial resources, except those required to be accounted for in other funds.
2. **Debt Service Fund** – accounts for the payment of interest and principal on long-term debt.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Basis of Accounting/Measurement Focus: The accounting and financial reporting treatment applied to a fund is determined by the type of financial statement presentation.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type and business-type activities are included in the Statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated in each fund.

This same measurement focus and basis of accounting is used by proprietary funds in the fund statements. However, all governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. The District does not have any business-type activities.

Budgets and Budgetary Accounting: The District adopts an annual budget for the General Fund and Debt Service Fund. It is prepared in accordance with the basis of accounting utilized by that fund. The Board members must approve any revisions that alter the total expenditures. Budgeted amounts shown are as originally adopted or as amended by the Board. Budget amendments are passed on an as-needed basis, and a balanced budget is required.

If an appropriation ordinance is not passed consistent with the budget, 50% of the prior year appropriation is deemed re-appropriated. Appropriations lapse at year end.

Cash and Cash Equivalents: Cash includes amounts in demand deposits and interest bearing demand deposits. Cash equivalents include amounts in time deposits and those investments 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. All cash and cash equivalents of the District are held in demand or interest-bearing demand deposit accounts.

Investments: Investments are limited by La. Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings. All investments of the District are funds held in the Louisiana Asset Management Pool and are considered to be cash equivalents based on maturity dates.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Capital Assets: The District's assets are recorded at historical cost. Donated assets are recorded at fair market value on the date of donation. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Buildings	40 years	Vehicles	7-10 years
Equipment	4-10 years	Infrastructure	40-50 years
Office furniture	5-7 years		

Compensated Absences: The District does not have compensated absences.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Net Assets/Fund Balances: In the Statement of Net Assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets are as follows:

Invested in Capital Assets, Net of Related Debt

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowing attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Assets

Net assets that are restricted by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, these non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

Unrestricted Net Assets

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

Unassigned

This category represents that portion of equity that is available for any purpose.

Inter-fund Transactions: All inter-fund transactions, except quasi-external transactions, are reported as operating transfers. These are eliminated in the government-wide statements.

Property Taxes: Property taxes are levied and collected by the Police Jury of East Feliciana Parish. They are remitted to the District in the month subsequent to that in which the Police Jury receives them.

NOTE 2 – CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, they 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.

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement No. 3, La. 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 that the fiscal agent has failed to pay deposited funds upon demand.

With the adoption of GASB Statement No. 40, only deposits considered exposed to custodial credit risk are required to be disclosed. At June 30, 2012, the District did not have any cash and/or cash equivalents exposed to custodial credit risk.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

The District and the Jackson station have investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments included in its portfolio, that is restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns, include only those with maturities of ninety days or less. This design allows participants immediate access to their funds. For this reason, the account balances at year end are recorded in the accompanying financial statement as cash and cash equivalents.

The cash and cash equivalents on hand are as follows:

	<u>2012</u>		<u>2011</u>	
	<u>General</u>	<u>Debt Service</u>	<u>General</u>	<u>Debt Service</u>
Primary Government:				
Interest-bearing demand	\$ 124,587.01	\$ 36,896.90	\$ 100,757.69	\$ 7,346.87
Investment at LAMP, Inc.	120,174.52	.00	120,025.47	.00
Blended Component Units:				
Demand deposits	197,654.18	.00	218,022.48	.00
Interest-bearing demand	480,689.92	.00	541,577.04	.00
Investment at LAMP, Inc.	<u>43,794.45</u>	<u>.00</u>	<u>58,871.45</u>	<u>.00</u>
Total	<u>966,900.08</u>	<u>36,896.90</u>	<u>1,039,254.13</u>	<u>7,346.87</u>

NOTE 3 – RECEIVABLES

The following is a summary of receivables:

	<u>2012</u>		<u>2011</u>	
	<u>General</u>	<u>Debt Service</u>	<u>General</u>	<u>Debt Service</u>
Property taxes	\$.00	\$ 212.53	\$.00	\$ 2,918.15
Fire protection fees	<u>1,151.44</u>	<u>.00</u>	<u>5,248.85</u>	<u>.00</u>
Sub-total	1,151.44	212.53	5,248.85	2,918.15
Allowance for uncollectible accounts	<u>(381.00)</u>	<u>(188.00)</u>	<u>(381.00)</u>	<u>(188.00)</u>
Net	<u>770.44</u>	<u>24.53</u>	<u>4,867.85</u>	<u>2,730.15</u>

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets, not being depreciated				
Land	\$ 18,500.00	\$.00	\$.00	\$ 18,500.00
Capital Assets, being depreciated				
Buildings	1,112,624.58	.00	.00	1,112,624.58
Less: accumulated depreciation	<u>800,614.08</u>	<u>43,040.82</u>	<u>.00</u>	<u>843,654.90</u>
Net Buildings	312,010.50	(43,040.82)	.00	268,969.68
Equipment	1,204,296.90	18,655.44	.00	1,222,952.34
Less: accumulated depreciation	<u>1,026,802.34</u>	<u>73,023.22</u>	<u>.00</u>	<u>1,099,825.56</u>
Net Equipment	177,494.56	(54,367.78)	.00	123,126.78
Vehicles	3,358,564.35	704,132.76	.00	4,062,697.11
Less: accumulated depreciation	<u>2,503,091.69</u>	<u>84,318.21</u>	<u>.00</u>	<u>2,587,409.90</u>
Net Vehicles	855,472.66	619,814.55	.00	1,475,287.21
Other	151,028.81	.00	.00	151,028.81
Less: accumulated depreciation	<u>151,028.81</u>	<u>.00</u>	<u>.00</u>	<u>151,028.81</u>
Net Other	.00	.00	.00	.00
Net Capital Assets, being depreciated	<u>1,344,977.72</u>	<u>522,405.95</u>	<u>.00</u>	<u>1,867,383.67</u>
Net Capital Assets	<u>1,363,477.72</u>	<u>522,405.95</u>	<u>.00</u>	<u>1,885,883.67</u>

NOTE 5 – RETIREMENT SYSTEM

The District does not provide retirement for its employees.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 6 – CHANGES IN LONG-TERM OBLIGATIONS

A summary of changes in long-term debt is as follows:

Balance at July 1, 2011	\$ 462,441.80
New obligations	278,733.80
Principal paid	<u>(20,135.16)</u>
 Balance at June 30, 2012	 <u>721,040.44</u>

Repayment is as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 63,469.37	\$ 23,998.50
2014	65,105.71	25,362.16
2015	66,822.05	23,645.81
2016	68,622.32	21,845.54
2017	70,510.62	19,957.24
Next five years	384,271.98	68,067.36
Remaining years	<u>122,238.39</u>	<u>12,273.27</u>
 Total	 <u>721,040.44</u>	 <u>198,149.88</u>

NOTE 7 – TAXES

A special ad valorem tax was levied, assessed and imposed on all taxable property within the Parish of East Feliciana. Approval was granted with a special election held initially on April 20, 1996 with a subsequent renewal in 2009. The tax is collected by the Parish Policy Jury and remitted to the District. Taxes are due on January 1st and become delinquent on December 31st. A millage of 6.25 was levied for the current year.

The 1974 Louisiana Constitution (Article 7 Section 18) provides for the following assessments based on fair market values:

Land and improvements for residential purposes	10%
Other property and electric cooperative properties, excluding land	15%
Public service properties, excluding land	25%

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

Fair market value is determined by the elected assessor of the Parish except for public service properties which are valued by the Louisiana Tax Commission according to La. Revised Statute 47:1957. These assessments are subject to review and certification by the Louisiana Tax Commission. Property subject to taxation is required to be reassessed at intervals of not more than four years.

Property taxes are recognized in the accounting period in which they become available and measurable which is the calendar year of the tax levy. Accordingly, the tax roll is recorded as revenue in the current year, and an estimated uncollectible amount is recorded.

The property tax calendar is as follows:

Levy date	September 25
Tax bills mailed	December 2
Due date	December 31
Lien date	January 1

In accordance with the provisions of La. Revised Statute 40:1502.13, as amended, the District levied a fire protection tax of \$36 on persons owning residential or commercial structures and \$28 on persons owning mobile homes, whether occupied or not, located wholly or partly within the boundaries of the District. This tax is levied on each structure for the purpose of providing fire protection and emergency services.

NOTE 8 – RESTRICTED FUND BALANCES

The following is a summary of restricted fund balances at June 30, 2012:

Debt service	<u>\$ 36,921.43</u>
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NOTE 9 – RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure in the accompanying financial statements.

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012**

NOTE 10 – LITIGATION

A malfeasance in office charge was made against the then-fire chief of the Woodland Volunteer Fire Department in the 20th Judicial District Court in May of 2005. He pleaded no contest and was fined \$500 with a one-year suspended prison term. He was also ordered to make restitution to the department at an amount that has not yet been determined. Part of this restitution involved funds provided to the department by the District. As of June 30, 2012, no restitution had been made to the District.

NOTE 11 – SUBSEQUENT EVENTS

There were no subsequent events between June 30, 2012, and the issuance of this report that would have a significant impact on the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
(PART 2 OF 2)

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Fire protection fees	\$ 316,000.00	\$ 320,000.00	\$ 325,173.65	\$ 5,173.65
<u>EXPENDITURES</u>				
General government	658,300.00	623,200.00	398,488.12	224,711.88
Debt service	-	48,000.00	48,693.72	(693.72)
Capital outlay	445,000.00	445,000.00	444,054.40	945.60
Total Expenditures	<u>1,103,300.00</u>	<u>1,116,200.00</u>	<u>891,236.24</u>	<u>224,963.76</u>
Excess (Deficiency) of Revenues over Expenditures	(787,300.00)	(796,200.00)	(566,062.59)	230,137.41
<u>OTHER FINANCING SOURCES (USES)</u>				
Grants and other contributions	500.00	-	5,325.00	5,325.00
Rebates/other revenues	5,000.00	5,000.00	19,767.20	14,767.20
Interest earned	1,500.00	1,800.00	2,417.21	617.21
Parish fire stations	445,000.00	445,000.00	487,366.92	42,366.92
Total Other Financing Sources (Uses)	<u>452,000.00</u>	<u>451,800.00</u>	<u>514,876.33</u>	<u>63,076.33</u>
Change in Fund Balances	(335,300.00)	(344,400.00)	(51,186.26)	293,213.74
Fund Balances, beginning	<u>1,126,947.86</u>	<u>1,126,947.86</u>	<u>1,126,947.86</u>	<u>-</u>
Fund Balances, ending	<u>791,647.86</u>	<u>782,547.86</u>	<u>1,075,761.60</u>	<u>293,213.74</u>

See Independent Auditors' Report

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2012**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Property taxes	\$ 634,000.00	\$ 650,000.00	\$ 671,068.52	\$ 21,068.52
<u>EXPENDITURES</u>				
General government	-	26,000.00	25,444.83	555.17
Excess of Revenues over Expenditures	634,000.00	624,000.00	645,623.69	20,513.35
<u>OTHER FINANCING SOURCES (USES)</u>				
Interest earned	-	-	3.64	3.64
Parish fire stations	(620,000.00)	(620,000.00)	(618,782.92)	1,217.08
Total Other Financing Sources (Uses)	(620,000.00)	(620,000.00)	(618,779.28)	1,220.72
Change in Fund Balances	14,000.00	4,000.00	26,844.41	21,734.07
Fund Balances, beginning	10,077.02	10,077.02	10,077.02	-
Fund Balances, ending	24,077.02	14,077.02	36,921.43	22,954.79

See Independent Auditors' Report

SUPPLEMENTARY INFORMATION

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*Louisiana Society of Certified Public Accountants
American Institute of Certified Public Accountants
Association of Governmental Accountants
Governmental Audit Quality Control Center*

**REPORT ON COMPLIANCE AND OTHER MATTERS AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Members of the Board of Commissioners
Parishwide Fire Protection District of
East Feliciana Parish, Louisiana
P. O. Box 8826
Clinton, Louisiana 70722

We have audited the financial statements of the governmental activities and the aggregate remaining fund information of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana as of and for the year ended June 30, 2012, which collectively comprise the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's basic financial statements and have issued our report thereon dated November 16, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

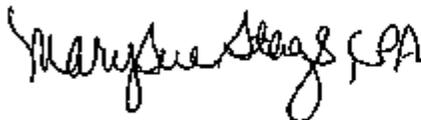
Internal Control over Financial Reporting

In planning and performing our audit, we considered the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Parishwide Fire Protection District of East Feliciana Parish, the Legislative Auditor and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Mary Sue Stages, CPA
A Professional Accounting Corporation
Baker, LA
November 16, 2012

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2012**

We have audited the financial statements of the Parishwide Fire Protection District of East Feliciana Parish, Louisiana as of and for the years ended June 30, 2012, and have issued our report thereon dated November 16, 2012. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2012, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control	Significant Deficiencies	<input type="checkbox"/> No
	Material weaknesses	<input type="checkbox"/> No
Compliance	Material to Financial Statements	<input type="checkbox"/> No

2. Federal Awards

N/A

Section II Financial Statement Findings

N/A

Section III Federal Award Findings and Questioned Costs

N/A

Section IV Management Letter

N/A

**PARISHWIDE FIRE PROTECTION DISTRICT
OF EAST FELICIANA PARISH, LOUISIANA
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2012**

Section I Internal Control and Compliance Material to the Financial Statements

N/A

Section II Internal Control and Compliance Material to Federal Awards

N/A

Section III Financial Statement Findings

N/A

Section IV Management Letter

N/A