

HUSSER VOLUNTEER FIRE DEPARTMENT, INC.

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ANNUAL FINANCIAL STATEMENTS

As of and for the 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 MAY 16 2012

**PHIL HEBERT**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**A PROFESSIONAL ACCOUNTING CORPORATION**

**Husser Volunteer Fire Department, Inc.**

**Annual Financial Statements**

**As of and for the Year Ended December 31, 2011**

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MEMBER  
American Institute of  
Certified Public  
Accountants

**Phil Hebert, CPA**  
A PROFESSIONAL ACCOUNTING CORPORATION  
Post Office Box 1151 • Ponchatoula, Louisiana 70454  
Office: (985) 386-5740 • Fax (985) 386-5742

MEMBER  
Society of Louisiana  
Certified Public  
Accountants

### **Independent Accountant's Review Report**

To the Board of Directors  
Husser Volunteer Fire Department, Inc.  
Husser, Louisiana 70442

I have reviewed the accompanying statement of financial position of Husser Volunteer Fire Department, Inc. (a nonprofit corporation) as of December 31, 2011, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Husser Volunteer Fire Department, Inc.'s management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management 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.

My 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 me to perform procedures to obtain limited assurance that there are no material modifications that should be made to financial statements. I believe that the results of my procedures provide reasonable basis for my report.

Based on my review, I am 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.

Sincerely

*Phil Hebert*

Phil Hebert, CPA  
A Professional Accounting Corporation

April 19, 2012

**Husser Volunteer Fire Department, Inc.**

**Statement of Financial Position -  
Rural Fire District No. 2 Current Restricted Fund**

**December 31, 2011**

**Assets**

**Current Assets:**

Cash and Cash Equivalents	\$ 41,959
Investment in Certificates of Deposit	202,050
Fire Protection District No. 2	75,594
Prepaid Insurance	<u>12,416</u>

Total Current Assets 332,019

Total Assets \$ 332,019

**Liabilities and Net Assets**

**Current Liabilities:**

Accounts Payable	\$ 463
Insurance Payable	<u>10,628</u>

Total Current Liabilities 11,091

Total Liabilities 11,091

**Net Assets:**

Temporarily Restricted	<u>320,928</u>
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Total Net Assets 320,928

Total Liabilities and Net Assets \$ 332,019

See accompanying notes and accountant's report.

**Husser Volunteer Fire Department, Inc.**

**Statement of Activities -  
Rural Fire District No. 2 Current Restricted Fund**

**For the Year Ended December 31, 2011**

	Unrestricted	Temporarily Restricted	Total
<b>Support and Revenues</b>			
Fire Protection District No. 2 Contract Fees	\$ -	\$ 314,466	\$ 314,466
Interest	-	2,336	2,336
Other	-	7,874	7,874
<b>Total Support and Revenues</b>	<u>-</u>	<u>324,676</u>	<u>324,676</u>
Net Assets Released From Restrictions			
Restriction Satisfied by Payments	<u>239,983</u>	<u>(239,983)</u>	<u>-</u>
<b>Program Services</b>			
Awards	1,505	-	1,505
Capital Outlay, Equipment	6,157	-	6,157
Computer	4,515	-	4,515
Debt Service, Interest	14,429	-	14,429
Debt Service, Principal	115,000	-	115,000
Dispatching	1,471	-	1,471
Fuel	6,060	-	6,060
Insurance	25,534	-	25,534
Janitorial	1,200	-	1,200
Lawn Care	2,084	-	2,084
Licenses and Permits	340	-	340
Medical	3,544	-	3,544
Miscellaneous	30	-	30
Office Supplies	1,187	-	1,187
Pest Control	1,285	-	1,285
Postage and Freight	748	-	748
Professional Fees	3,500	-	3,500
Repairs and Maintenance	17,560	-	17,560
Safety Equipment	8,738	-	8,738
Security	988	-	988
Service Agreement	625	-	625
Supplies	5,351	-	5,351
Training	6,045	-	6,045
Uniforms	415	-	415
Utilities	11,672	-	11,672
<b>Total Program Services</b>	<u>239,983</u>	<u>-</u>	<u>239,983</u>
<b>Change in Net Assets</b>	<u>-</u>	<u>84,693</u>	<u>84,693</u>
<b>Net Assets, Beginning</b>	<u>-</u>	<u>236,235</u>	<u>236,235</u>
<b>Net Assets, Ending</b>	<u>\$ -</u>	<u>\$ 320,928</u>	<u>\$ 320,928</u>

See accompanying notes and accountant's report.

**Husser Volunteer Fire Department, Inc.**

**Statement of Cash Flows -  
Rural Fire District No. 2 Current Restricted Fund**

**For the Year Ended December 31, 2011**

**Cash Flows From Operating Activities:**

Change in Net Assets	\$ 84,693
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
(Increase) Decrease in Accounts Receivable	(12,603)
(Increase) Decrease in Prepaid Insurance	(2,876)
Increase (Decrease) in Accounts Payable	(1,122)
Increase (Decrease) in Insurance Payable	1,437
Net Cash Used by Operating Activities	<u>69,529</u>

**Cash Flows From Investing Activities:**

Purchase of Certificates of Deposit	<u>(202,050)</u>
Net Cash Used by Investing Activities	<u>(202,050)</u>

**Net Decrease in Cash** (132,521)

**Cash, Beginning of Year** 174,480  
**Cash, End of Year** \$ 41,959

See accompanying notes and accountant's report.

# **Husser Volunteer Fire Department, Inc.**

## **Notes to the Financial Statements As of and for the Year Ended December 31, 2011**

### **Introduction**

The Husser Volunteer Fire Department, Inc. (hereinafter referred to as the "Fire Department") is a Louisiana nonprofit corporation incorporated on October 2, 1997. Its purpose is to operate exclusively as a volunteer fire-fighting organization to provide fire protection and emergency response services in the Husser, Louisiana, geographical area.

### **1. Summary of Significant Accounting Policies**

#### **Basis of Presentation**

The Fire Department is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

#### **Fund Accounting**

The accounts of the Fire Department are maintained in accordance with the principles of fund accounting whereby resources are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. Externally restricted funds may only be utilized in accordance with the purposes established by the source of the funds and are in contrast with unrestricted funds over which the Board retains full control to use in achieving any of its purposes.

The accompanying financial statements present financial resources accounted for in the following funds:

The Rural Fire District No. 2 Current Restricted Fund represents revenue and expenses related to the operation of fire protection and emergency response services in the Husser area under the terms of an agreement between the Fire Department and the Rural Fire Protection District No. 2 of Tangipahoa Parish.

The accompanying financial statements do not include the assets, liabilities, and net assets and the support, revenue, expenses, capital additions and cash flows reported in any fund other than the Rural Fire District No. 2 Current Restricted Fund. Accordingly, the financial statements being presented are not intended to present the financial position of the Husser Volunteer Fire Department as of December 31, 2011, or its results of operations or cash flows for the year then ended in conformity with generally accepted accounting principles.

#### **Restrictions on Net Assets**

The Rural Fire District No. 2 Current Fund is considered restricted because under the terms of the contract with the Rural Fire Protection District No. 2 of Tangipahoa Parish these funds "shall be expended solely for the purposes of operating, maintaining and/or purchasing of equipment or supplies and salaries if approved by the Fire District No. 2."

## **Husser Volunteer Fire Department, Inc.**

### **Notes to the Financial Statements As of and for the Year Ended December 31, 2011**

#### **Support and Revenue**

Support consists primarily of contract payments received from Rural Fire Protection District No. 2 of Tangipahoa Parish in the form of ad valorem taxes, state revenue sharing funds and fire insurance rebate funds. The Fire Department receives a percentage of the total funds available to Rural Fire Protection District No. 2 based on a formula contained in the original contract agreed to by all participating fire departments in Tangipahoa Parish. The ad valorem tax allocation is established in January of each year and disbursed by Rural Fire Protection District No. 2 on a quarterly basis. Allocations for the fourth quarter of 2011 are accrued at December 31, 2011. State revenue sharing and fire insurance rebate funds are disbursed to participating fire departments by Rural Fire Protection District No. 2 as the funds become available. As a result, ad valorem taxes and interest income are recognized as income in the period earned. State revenue sharing funds, fire insurance rebate funds, and all other revenue are recognized as income when received.

#### **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 Department may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

#### **Investments**

The Department carries investments in certificates of deposits totaling \$202,050. The certificates bear interest ranging from 2.30% to 2.75% and have maturities ranging from July 27, 2016 to October 5, 2016.

The carrying amounts reported in the statement of financial position approximate fair value because of the short maturities of those investments.

#### **Income Taxes**

The Fire Department is nonprofit and exempt from income taxes under Section 501(C)(4) of the Internal Revenue Code. Therefore, no provision is made for income taxes.

#### **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.

**Husser Volunteer Fire Department, Inc.**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2011**

**Statement of Cash Flows**

For the purposes of the statement of cash flows, all investments with maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

**Contributions**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

**Property and Equipment**

It is the Fire Department's policy to expense all assets purchased with appropriations from Rural Fire Protection District No. 2 because they are owned by Rural Fire Protection District No. 2 as stated in the contract between Rural Fire Protection District No. 2 and the ten individual fire departments.

**2. Leases and Commitments**

The Husser Volunteer Fire Department, Inc. had no leases at December 31, 2011. The three fire station properties were donated to the Rural Fire Protection District No. 2 in prior years. The property improvements revert back to the donor if the property is no longer used for its intended purpose. The property is not reflected on the books since it is owned by the Rural Fire Protection District No. 2

**3. Donated Materials and Services**

The Fire Department records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials or equipment, when received, are reflected as contributions in the accompanying statements at their estimated fair market values at the date of receipt.

No amounts have been reflected in the statements for donated services since the information was not available. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Fire Department's program services.

**4. Concentrations**

During the year ended December 31, 2011, \$314,466, or 96.9%, of the Department's gross revenues were derived from appropriations from the Tangipahoa Parish Rural Fire Protection District No. 2.

**Husser Volunteer Fire Department, Inc.**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2011**

**5. Contract with Rural Fire Protection District No. 2**

The Tangipahoa Parish Council (the parish governing authority) created Rural Fire Protection District No. 2 of Tangipahoa Parish. The Fire Protection District is funded by an ad valorem tax, state revenue sharing and 2% fire insurance rebate to provide fire protection and emergency response services to the rural areas of Tangipahoa Parish.

The Husser Volunteer Fire Department entered into an agreement with Rural Fire Protection District No. 2 to provide fire protection and emergency response services in the Husser area. Funding is provided by an appropriation from Rural Fire Protection District No. 2. Under the terms of the contract with the Fire Protection District, these funds "shall be expended solely for the purposes of operating, maintaining, and/or purchasing of equipment or supplies and salaries if approved by Rural Fire Protection District No. 2." Equipment purchased with monies received from Rural Fire Protection District No. 2 remains the property of the Rural Fire Protection District No. 2 and is not recorded in the accompanying financial statements.

**6. Certificate of Indebtedness**

On February 5, 2010, Tangipahoa Parish Rural Fire Protection District No. 2 issued \$300,000 of Certificate of Indebtedness Bonds, at an interest rate of 3.65% to be used by the Department to purchase a new fire station building. The fire station building remains the property of Tangipahoa Rural Fire Protection District No. 2. The Department is expected to pay the annual debt service on these certificates of indebtedness bonds from the annual appropriation to be received from the Rural Fire Protection District No. 2. The final payment is due on January 1, 2015.

At December 31, 2011, the balance owed by Rural Fire Protection District No. 2 on the Certificate of Indebtedness, bonds were as follows:

	Balance 12/31/10	Payments	Balance 12/31/11
Certificate of Indebtedness	<u>\$ 300,000</u>	<u>\$ 115,000</u>	<u>\$ 185,000</u>

**7. Subsequent Events**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, April 19, 2012, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

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### Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors  
Husser Volunteer Fire Department, Inc.  
Husser, Louisiana 70441

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Husser Volunteer Fire Department, Inc. (A nonprofit corporation) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Husser Volunteer Fire Department's compliance with certain laws and regulations during the year ended December 31, 2011 included in the accompanying *Louisiana Attestation Questionnaire* and the additional agreed-upon procedures as required by the Legislative Auditor, State of Louisiana for the fiscal year ended December 31, 2011. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### ***Federal, State, and Local Awards***

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Husser Volunteer Fire Department, Inc. had the following local awards at December 31, 2011:

Tangipahoa Parish Rural Fire Protection District No. 2	\$ 314,466
Total	<u>\$ 314,466</u>

2. For each Federal, state, and local award:
  - Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.

Six disbursements were selected for each local award.

- Trace the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for four of the six selected disbursements and found that payment was for the proper amount and made to the correct payee. Two of the six disbursements selected did not have supporting documentation on file.

# Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

- Determine if the six disbursements were properly coded to the correct fund and general ledger account.

All the selected payments were properly coded to the correct fund and general ledger account.

- Determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting the selected documentation indicated approval from proper authorities.

- For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed
- Eligibility
- Reporting

There were no Federal awards.

For the local awards, I determined that each of the disbursements selected were expended for the purposes of operating, maintaining, and/or purchasing equipment and supplies, and additionally for salaries if approved by Fire District No. 2, as required in the 2011 agreement with Tangipahoa Parish Rural Fire Protection District No. 2.

3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

Close out reports were not required.

## ***Meetings***

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Husser Volunteer Fire Department, Inc. did post the required notice of each meeting and the accompanying agenda as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law). However, the agenda listed the captions "Old Business" and "New Business" but did not list the details of the business that would be discussed.

## ***Comprehensive Budget***

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

The Fire Department was not required to submit a budget.

# Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

## *Prior Comments and Recommendations*

6. My engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

There were no prior year suggestions, recommendations or comments.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Husser Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Phil Hebert*

Phil Hebert, CPA  
A Professional Accounting Corporation

April 19, 2012

## **Husser Volunteer Fire Department**

### **Schedule of Current Year Findings and Responses For the Year Ended December 31, 2011**

#### **Federal, State and Local Awards**

**Criteria:** All transactions relating to federal, state and local grants have been properly recorded within the accounting records and are properly supported by supporting documentation.

**Condition:** Two of the six transactions selected did not have supporting documentation on file.

**Cause:** The Department did not have supporting documentation for a payment in the amount of \$25 to LSU FETI for training. The other payment was an automatic draft for internet services. The Department does not receive an invoice for these services.

**Effect:** Supporting documentation was not on file.

**Recommendation:** I recommend the Department obtain an invoice for the internet services and obtain supporting documentation such as invoices, or receipts for all expenditures.

**Management's Response:** Management will contact the internet service and try to obtain a monthly invoice. In addition they will obtain supporting documentation for all expenditures.

#### **Open Meetings**

**Criteria:** Louisiana Revised Statutes states that all public bodies, except the legislature and its committees and subcommittees, shall give written public notice of their regular, special, or rescheduled meeting no later than twenty-four hours before the meeting. Such notice shall include the agenda, date, time, and place of the meeting. Written public notice shall include, but need not be limited to posting a copy of the notice at the principal office of the public body holding the meeting, or if no such office exists, at the building in which the meeting is to be held; or by publication of the notice in an official journal of the public body no less than twenty-four hours before the meeting.

**Condition:** Husser Volunteer Fire Department, Inc. did post the required notice of each meeting and an accompanying agenda as an open meeting as required by the open meetings law. However, the agenda listed the captions "Old Business" and "New Business" but did not list the detail of the "Old Business" or "New Business" that would be discussed at the meeting.

**Effect:** The agenda did not inform the public of the business that would be discussed at the meeting.

**Recommendation:** I recommend the agenda list the detail of the business that will be discussed at the open meeting.

**Management's Response:** Effective immediately, management will list a detail of the business that will be discussed at the open meeting.

## RESOLUTION

**WHEREAS**, Husser Volunteer Fire Department, as a part of its review of the financial statements as of December 31, 2011, and for the one year period then ended, is required to complete the Louisiana Attestation Questionnaire furnished by the Louisiana Legislative Auditor, and,

**WHEREAS**, upon completion, the questionnaire must be presented to and adopted by the board of directors of the Husser Volunteer Fire Department, by means of a formal resolution in an open meeting, and,

**WHEREAS**, the completed questionnaire and a copy of its adoption must then be given to the accountant at the beginning of the attestation engagement. The accountant will, during the course of his attestation engagement, test the accuracy of the responses in the questionnaire,

**WHEREAS**, the Louisiana Attestation Questionnaire was reviewed and all questions answered by the board of directors of the Husser Volunteer Fire Department,

**THEREFORE BE IT RESOLVED** that the Husser Volunteer Fire Department hereby adopts this resolution on MARCH 5<sup>th</sup>, 2012 by the following roll call vote:

YEAS: 23

NAYS: 0

ABSENT:           

  
\_\_\_\_\_  
Secretary/Treasurer

  
\_\_\_\_\_  
Chief

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-Public Entities)**

Dear Chief Executive Officer:

Attached is the *Louisiana Attestation Questionnaire* that is to be completed by you or your staff. This questionnaire is a required part of the review and attestation engagement of Louisiana quasi-public entities. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution. In all instances, this compliance questionnaire is to be given to the auditor at the start of the audit; it is not necessary to return the questionnaire to my office.

The completed questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the auditor at the beginning of the engagement**. The auditor will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Steve J. Theriot, CPA  
Legislative Auditor

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Entities)**

Phil Hebert, CPA

P.O. Box 1151  
Ponchatoula, LA 70454

In connection with your review of our financial statements as of December 31, 2011 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 3/5, 2012.

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes  No [ ]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes  No [ ]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No [ ]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No [ ]

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes  No [ ]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No [ ]

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

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 federal, state, and local grants, to include the applicable 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 will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

	Fire Chief		Date	2/23/12
	Treasurer	2-28-2012	Date	
	President	3-5-2012	Date	