

Webster Parish Fire Protection District No. 11

Springhill, Louisiana

Compiled Financial Statements — Cash Basis

As of and for the Years Ended December 31, 2017, 2016, and 2015

Webster Parish Fire Protection District No 11
Springhill, Louisiana

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The Board of Commissioners
Webster Parish Fire Protection District No. 11
Springhill, Louisiana

Management is responsible for the accompanying financial statements of the Webster Parish Fire Protection District No. 11, which comprise the statements of assets and fund balance – cash basis as of December 31, 2017, 2016, and 2015, and the related statements of cash receipts and disbursements – cash basis for the years then ended, in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenue and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information shown on page 4 is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information was subjected to our compilation engagement; however, we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to the Fire Protection District No. 11.



Cook & Morehart
Certified Public Accountants
May 26, 2022

Webster Parish Fire Protection District No 11
 Compiled Statements of Assets and Fund Balance - Cash Basis
 December 31, 2017, 2016, and 2015

	2017	2016	2015
Assets			
Cash	\$ 74,933	\$ 67,613	\$ 99,262
Total Assets	\$ 74,933	\$ 67,613	\$ 99,262
Fund Balance			
Fund Balance - Unassigned	\$ 74,933	\$ 67,613	\$ 99,262
Total Fund Balance	\$ 74,933	\$ 67,613	\$ 99,262

See Accountants' Compilation Report

Webster Parish Fire Protection District No 11
 Compiled Statements of Cash Receipts and Disbursements - Cash Basis
 For the Years Ended December 31, 2017, 2016, and 2015

	2017	2016	2015
Cash receipts:			
Receipts	\$ 311,055	\$ 451,425	\$ 381,052
Total cash receipts	311,055	451,425	381,052
Cash disbursements:			
Disbursements	303,735	483,074	423,513
Total cash disbursements	303,735	483,074	423,513
Excess (deficiency) of cash receipts over (under) cash disbursements	\$ 7,320	\$ (31,649)	\$ (42,461)

See Accountants' Compilation Report

Webster Parish Fire Protection District No 11
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Years Ended December 31, 2017, 2016, and 2015

Information to prepare the Schedule of Compensation, Benefits, and Other Payments to Agency Head was not available from the District's accounting records.

See Accountants' Compilation Report

Webster Parish Fire Protection District No. 11
Summary Schedule of Findings
December 31, 2017, 2016, and 2015

There was one finding for the report for the years ended December 31, 2017, 2016, and 2015, as follows:

2017-001 State Audit Law – Late Submission of Report

<i>Finding:</i>	The reports for the years ended December 31, 2017, 2016, and 2015, were not submitted timely in accordance with state law.
<i>Recommendation:</i>	We recommend the District established appropriate controls for ensuring the required reports will be submitted timely in the future.
<i>Current Status:</i>	The District is working to get all delinquent report filings up to date.