

**WASHINGTON PARISH FIRE PROTECTION DISTRICT
NO. 8
ENON, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022**

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
ENON, LOUISIANA
FINANCIAL REPORT
WITH INDEPENDENT ACCOUNTANT'S REVIEW REPORT
AS OF AND FOR THE YEAR ENDED
DECEMBER 31, 2022
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Commissioners
Washington Parish Fire
Protection District No. 8
Enon, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Washington Parish Fire Protection District No.8 (the "Fire District"), a component unit of the Washington Parish Government, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Fire 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 Fire 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 as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The management of the Fire 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; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants and the standards applicable to review engagements contained in *Governmental Auditing Standards* issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

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.

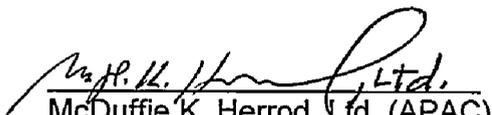
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules be presented to supplement the basic financial statements. Such information, although not a 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. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Other Supplementary Information

The accompanying supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This includes the Schedule of Compensation Paid to the Agency Head. This information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated November 20, 2023, on the results of our agreed-upon procedures.


McDuffie K. Herrod, Ltd. (APAC)
Clinton, LA
November 20, 2023

MANAGEMENT DISCUSSION AND ANALYSIS

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
WASHINGTON PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Washington Parish Fire Protection District No. 8 is pleased to present its annual financial report developed in compliance with Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis (MD&A) for State and Local Governments. This section presents management's overview and analysis of the financial activities of the organization for the fiscal year ended December 31, 2022. The MD&A describes the significant changes from the prior year that occurred in general operations and discusses activities during the year for capital assets and long term debt. The information presented here should be considered in conjunction with the financial statements taken as a whole.

FINANCIAL HIGHLIGHTS

- Total assets of the District at December 31, 2022 were \$1,050,009 and exceeded its liabilities by \$319,201 (net position). The District's unrestricted net position of \$214,171 may be used to meet the District's ongoing obligations for fire protection for its citizens. The restricted net position of \$203 is restricted for debt service. The balance of the net position is invested in capital assets (\$77,827). The condensed balance sheet is presented on governmental funds, but the financial highlights are presented on government-wide statements.
- Revenues consist primarily of ad valorem taxes, state revenue sharing, and insurance rebates. The total revenues for the year ended December 31, 2022 were \$235,446, representing an approximate increase of 42% from total revenues for the year ended December 31, 2021 of \$165,490.
- The District's operating expenditures for the government-wide funds were \$313,332, consisting of those expenditures from the District's ongoing operations. The District had an increase of \$78,073 over 2021 expenditures of \$235,261.
- The government-wide statements of activities recorded depreciation expense of \$82,967.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the District's basic financial statements which are comprised of the following three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The *government wide financial statements* are designed to provide readers with a broad overview of the District's finances taken as a whole, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
WASHINGTON PARISH GOVERNMENT
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DECEMBER 31, 2022

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. The statement includes all of the District's revenues and expenses, regardless of when the cash is received or paid.

All of the District's activities in the government-wide financial statements are principally supported by the general District revenues such as property taxes and structural fees. The governmental activities reported in government-wide financial statements include general government activity, the fire protection and interest on long-term debt.

The government-wide financial statements use the full accrual basis of accounting method which records revenues when earned and expenses at the time the liability is incurred, regardless of when the related cash flows take place.

The government-wide financial statements are located on pages 10-11 of this report.

FUND FINANCIAL STATEMENTS

The *fund financial statements* report the District's operations in more detail than the government-wide financial statements and focus primarily on short-term activities of the District. The fund financial statements measure only current revenues and expenditures and fund balances; excluding capital assets, long-term debt, and other long-term obligations.

The fund financial statements are prepared on the modified accrual basis, which means they measure only current financial resource and uses. Capital assets and other long-lived assets, along with long term liabilities, are not presented in the fund financial statements. These financial statements help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship or differences between the government-wide and fund financial statements in a reconciliation following the fund financial statements.

The fund financial statements provide detailed information about each of the District's most significant funds called Major Funds. The District's Major Fund is the General Funds. The District currently has no non-major funds.

Comparisons of Budget and Actual financial information are presented for the General Fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The *notes* provide additional information that is essential to the reader for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the basic financial statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presented required supplementary information concerning the budgetary comparison schedules presented immediately following the notes to the financial statements.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
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MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

This analysis focuses on the net position and change in net position of the District's Governmental Activities. Over time, net position may serve as a useful indicator of a government's financial position. The District's net position is reported as follows:

**Summary of Net Position
Governmental Activities**

Assets	2022	2021	Difference	% Change
Current and Other Assets	\$ 255,182	\$ 292,776	\$ (37,594)	(12.84%)
Capital Assets, Net	794,827	868,933	(74,106)	(8.53%)
Total Assets	<u>1,050,009</u>	<u>1,161,709</u>	<u>(111,700)</u>	<u>(9.62%)</u>
Current Liabilities	56,808	47,622	9,186	19.29%
Noncurrent Liabilities	674,000	717,000	(43,000)	(6.00%)
Total Liabilities	<u>730,808</u>	<u>764,622</u>	<u>(33,814)</u>	<u>(4.42%)</u>
Net Position				
Invested in Capital Assets, net of related debt	77,827	118,933	(41,106)	(34.56%)
Restricted	203	110,034	(109,831)	(99.82%)
Unrestricted	241,171	168,120	73,051	43.45%
Net Position	<u>\$ 319,201</u>	<u>\$ 397,081</u>	<u>\$ (77,886)</u>	<u>(19.61%)</u>

Current assets decreased due to a decrease in cash of \$116,137, but this was partly offset by an increase in receivables of \$79,623. Capital assets decreased due to depreciation expense. Noncurrent liabilities decreased due to principle payments on capital lease and other obligations.

Approximately 24% of the District's net position reflects its investment in capital assets net of any outstanding related debts used to acquire those capital assets. These capital assets are used to provide services to citizens and do not represent resources available for future spending.

Approximately 75% of the District's net position is unrestricted and may be used to meet the District's ongoing obligations to its citizens. At the end of the fiscal year, the District was able to report positive balances in its sole category, governmental activities.

The Statement of Activities presents program revenues and expenses and general revenues in detail. All of these are elements in the Changes in Governmental Net Position. The narrative that follows describes the individual program expenses, program revenues, and general revenues in more detail.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
WASHINGTON PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

**Summary of Changes in Net Position
Statement of Activities**

	2022	2021	Difference	% Change
General Revenues:				
Ad Valorem Taxes	\$ 217,887	\$ 152,779	\$ 65,108	42.62%
State Revenue Sharing	7,271	7,233	38	0.53%
Insurance Rebate	9,218	5,278	3,940	74.65%
Other	1,070	200	870	435%
Total Revenues	235,446	165,490	69,956	42.27%
Program Expenditures				
Public Safety	313,334	235,261	78,073	33.19%
Change in Net Position	(77,888)	(69,771)	(8,117)	(11.63%)
Net Position, Beginning of Year	397,087	466,858	(69,771)	(14.95%)
Net Position, End of Year	\$ 319,199	\$ 397,087	\$ (77,888)	(19.61%)

Government Activities-Governmental Funds

The District's governmental net position decreased by \$36,782 compared to the prior year increase in net position of \$122,065.

Expenses

Expenditures decreased by \$521,197 or 65%. Total expenditures are \$272,228 for the current year compared to \$793,425 for the prior year. This was mostly due to a decrease in capital outlay expenditures.

Revenues

Total revenues consisting of property taxes, fire protection taxes, grants, interest earned, and other revenues increased \$69,956. Property taxes increased \$65,108.

Fund Financial Analysis

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The District's governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance may serve as a useful measurement of a government's net resources available for spending at the end of the fiscal year.

The General Fund is used to account for all revenues and expenditures related to the general operations for the District which are not accounted for in another fund. Fund balance increased \$21,021 to \$189,143 from \$168,122.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
WASHINGTON PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

At the end of the current fiscal year, non-spendable fund balance was \$9,192 or less than 5% of the total fund balance. Assigned fund balance was \$52,231 or 22% of the total fund balance. The assigned fund balance is for station operations - equipment. The unassigned fund balance was \$179,951 or 75%.

General Fund Budgetary Highlights

The District adopted the budget for the General Fund prior to the start of the fiscal year. It was amended before the fiscal year ended. As required by state law, actual revenues and other sources cannot be less than 5% of budgeted revenues and other sources. Actual expenditures and other uses cannot be more than 5% of budgeted expenditures and other uses. The District was within these legal requirements. Actual expenditures were over budget by \$5,877 or 4%. Revenues were in compliance. Schedule I detailing budget compliance is included as Required Supplemental Information, following the notes to the financial statements.

Capital Assets

The District's capital assets, net of accumulated depreciation, consist of the following at December 31, 2022 and 2021:

	2022	2021	Change
Land	\$ 10,035	\$ 10,035	\$ -
Fire Station	191,958	183,097	8,861
Fire Trucks	1,442,063	1,442,063	-
Equipment	462,290	462,290	-
Accumulated Depreciation	(1,311,519)	(1,228,552)	(82,967)
Capital Assets, Net	\$ 794,827	\$ 868,933	\$ (74,106)

The District purchased equipment for \$8,861. Depreciation expense was recorded for \$82,967.

Debt Administration

The District's long-term liabilities consist of the following at December 31, 2022 and 2021:

	2022	2021	Change
Bonds Payable-short term	\$ 43,000	\$ 33,000	\$ 10,000
Bonds Payable-long term	674,000	717,000	(43,000)
Total	\$717,000	\$ 750,000	\$ (33,000)

The District made the initial payments on the obligation in 2022. The bonds issued are General Obligation Bonds Series 2021.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
WASHINGTON PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2022

Financial Contact

The 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 addressed to Washington Parish Fire Protection District No. 8, 17172 Lee Road, Franklinton, Louisiana, 70438. The District's telephone number is (985) 515-1898.

BASIC FINANCIAL STATEMENTS
(OVERVIEW)

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

STATEMENT A

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
 WASHINGTON PARISH GOVERNMENT
 Enon, Louisiana
 Statement of Net Position
 December 31, 2022

	<u>Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ 26,579
Property tax receivables	219,208
Other receivables	-
Prepaid insurance	9,192
Cash and cash equivalents, restricted	203
	<u>255,182</u>
Capital assets	
Land	10,035
Building, trucks, and equipment	2,096,311
Less accumulated depreciation	(1,311,519)
Total Capital Assets	<u>794,827</u>
Total Assets	<u>\$ 1,050,009</u>
LIABILITIES:	
Accounts Payable	6,536
Pension deduction	7,272
Long-term debt due in one year	43,000
Long-term debt due more than one year	674,000
Total Liabilities	<u>730,808</u>
Net Position	
Invested in capital assets, net of related debt	77,827
Restricted	203
Unrestricted	241,171
Total Net Position	<u>\$ 319,201</u>

See Accompanying Notes and Independent Accountant's Review Report

STATEMENT B

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
 WASHINGTON PARISH GOVERNMENT
 Enon, Louisiana
 Statement of Activities
 For the Year Ended December 31, 2022

EXPENSES:

Bank charges	\$	5
Fuel, gas, and oil		8,772
Computer Expense		2,697
Insurance expense		26,554
Miscellaneous		1,561
Repairs and maintenance		27,563
Supplies		104,095
Training		385
Utilities and Telephone		26,335
Legal and accounting		3,750
Licenses		110
Pension expense		7,272
Depreciation expense		82,967
Interest - bonds		21,039
Interest		227
Total Program Expenses		<u>313,332</u>

Program Revenues:

Ad valorem taxes	217,887
State revenue sharing	7,271
Insurance rebate	9,218
Other income	1,070
Total Program Revenues	<u>235,446</u>

Change in Net Position (77,886)

Beginning Net Position, January 1, 2022 397,087

Ending Net Position, December 31, 2022 \$ 319,201

See Accompanying Notes and Independent Accountant's Review Report

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

STATEMENT C

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
WASHINGTON PARISH GOVERNMENT

Enon, Louisiana

Balance Sheet

Governmental Funds

December 31, 2022

	General Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
ASSETS:				
Cash and cash equivalents	\$ 26,579	\$ 203	\$ -	\$ 26,782
Receivables	159,160	-	60,048	219,208
Due from Other Funds	6,028	48,016	-	54,044
Prepaid Insurance	9,192	-	-	9,192
TOTAL ASSETS	<u>200,959</u>	<u>48,219</u>	<u>60,048</u>	<u>309,226</u>
LIABILITIES AND EQUITY				
LIABILITIES:				
Accounts Payable	6,536	-	-	6,536
Due to Other Funds	-	-	54,044	54,044
Pension deductions	5,280	-	1,992	7,272
Total Liabilities	<u>11,816</u>	<u>-</u>	<u>56,036</u>	<u>67,852</u>
FUND BALANCE				
Nonspendable	9,192	-	-	9,192
Restricted for capital projects	-	48,219	4,012	52,231
Unassigned	179,951	-	-	179,951
Total Fund Balance	<u>189,143</u>	<u>48,219</u>	<u>4,012</u>	<u>241,374</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 200,959</u>	<u>\$ 48,219</u>	<u>\$ 60,048</u>	<u>\$ 309,226</u>

See Accompanying Notes and Independent Accountant's Review Report

Statement D

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
 WASHINGTON PARISH GOVERNMENT
 Enon, Louisiana
 Reconciliation of Governmental Funds - Balance Sheet
 to Statement of Net Position
 December 31, 2022

<u>Total Fund Balances at December 31, 2022</u>		
<u>Governmental Funds (Statement C)</u>	\$	241,374

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

Capital assets used in governmental activities are not financial resources, therefore are not reported in the funds.

Those assets consist of:

Land	\$ 10,035	
Vehicles, furniture and equipment	2,096,311	
Less: Accumulated depreciation as of December 31, 2022	(1,311,519)	794,827

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the Governmental Fund Balance Sheet:

Bonds payable		(717,000)
		-

<u>Net Position at December 31, 2022 (Statement A)</u>		\$ 319,201
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See Accompanying Notes and Independent Accountant's Review Report

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8
WASHINGTON PARISH GOVERNMENT
Enon, Louisiana
Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the Period Ended December 31, 2022

	General	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
REVENUES:				
Ad valorem taxes	\$ 157,839	\$ -	\$ 60,048	\$ 217,887
State revenue sharing	7,271	-	-	7,271
Insurance rebate	9,218	-	-	9,218
Other income	1,070	-	-	1,070
Total Revenues	<u>175,398</u>	<u>-</u>	<u>60,048</u>	<u>235,446</u>
EXPENDITURES:				
Fire protection	145,516	61,815	1,997	209,328
Bond issue costs	8,861	-	-	8,861
Capital Outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	33,000	33,000
Interest	-	-	21,039	21,039
Total expenditures	<u>154,377</u>	<u>61,815</u>	<u>56,036</u>	<u>272,228</u>
EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES	21,021	(61,815)	4,012	(36,782)
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	21,021	(61,815)	4,012	(36,782)
Fund balance, January 1, 2022	<u>168,122</u>	<u>110,034</u>	<u>-</u>	<u>278,156</u>
Fund balance, December 31, 2022	<u>\$ 189,143</u>	<u>\$ 48,219</u>	<u>\$ 4,012</u>	<u>\$ 241,374</u>

NOTES TO THE FINANCIAL STATEMENTS

Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022

NOTE 1 DESCRIPTION OF COMPONENT UNIT AND REPORTING

The 1991 Louisiana Legislature, pursuant to Louisiana Revised statute 40:1491, created the Washington Parish Fire Protection Districts. Washington Parish Fire Protection District No.8 was created by an ordinance adopted on December 12, 1994, by the Washington Parish Government. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The District shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the District for the protection of the property within the limits of the District against fire.

The governing body of the parish shall appoint a five-member board that shall perform all duties, functions, and powers responsible for the operation and maintenance of the District. All funds of the District shall be administered by the board. The board of commissioner members may be paid a per diem of fifty dollars for attending meetings of the board, and may be reimbursed any expenses incurred in performing the duties imposed upon them.

The District covers 43.7 square miles in a portion of Ward 6 in Washington Parish. There are no incorporated municipalities within the boundaries of the District. It serves approximately 4,325 people and businesses located within the boundaries of the District. The District operates out of two fire stations which are located as follows: Station No. 1 located at the corner of Spencer Road and Cemetery Road and Station No. 2 on Louisiana Highway 16. The District does not employ any compensated employees and, therefore, operates with a volunteer staff of firefighters.

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, parish council, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Government 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. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish council to impose its will on that organization and/or

Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish council.
2. Organizations for which the parish council does not appoint a voting majority but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of this organization is not included because of the nature or significance of the relationship.

Because the parish council appoints a voting majority of the District's governing board and the parish council has the ability to impose its will on the District, the District was determined to be a component unit of the Washington Parish Government, 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 parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

Government-Wide Statements

The statement of net position and the statement of activities display information about the District as a whole. These statements distinguish between those activities of the District that are governmental and those that are considered business type activities.

Fund Financial Statements

During the year, the District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance.

B. FUND ACCOUNTING

The District uses funds to maintain its financial records during the year. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursements of specific or legally restricted monies. Governmental funds of the District include:

- a. General Fund – the general operating fund of the District accounts for all financial resources, except those required to be accounted for in other funds.

C. BASIS OF ACCOUNTING

The accompanying financial statements of the Washington Parish Fire Protection District No. 8 have been prepared in conformity with generally accepted accounting principles of the United State of America (GAAP) as applied to government units. The accompanying financial statements have been prepared in

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December 31, 2022

conformity with GASB-34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Under GASB-34, a statement of net assets and statement of activities are prepared which are presented on the accrual basis of accounting. The significant differences are capital outlay is reported as an asset and depreciated in the government-wide statement. Also, long term obligations are recorded as liabilities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The accounting and financial reporting treatment applied to a fund is determined by its measurement of focus. With this measurement of focus, only current assets and current liabilities generally are included on the balance sheet in the fund statements. Long term assets and long term liabilities are included in the governmental-wide statements. Operating statements of governmental funds present increases (revenues), other financing sources and decreases (expenditures), and other financing uses are included in current assets.

The government-wide statement of net position and statement of activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with operation of these activities are included on the statement of net position.

The statement of net position and statement of activities are presented on the accrual basis of accounting. Under this method of accounting exchange, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

The modified accrual basis of accounting is used by the governmental funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. Effective for financial statements issued after June 30, 2000, GASB Statement 33, Accounting and Financial reporting for Non-exchange Transactions, defines a non-exchange transaction as a transaction whereby the government gives or receives value without directly receiving or giving equal value in return. Property taxes are imposed non-exchange revenues which result from assessments imposed on non-governmental entities including individuals. Assets should be recognized when the government has an enforceable lien or legal claim to the resources, or the resources are received, whichever occurs first. Property tax revenues are recognized in the period in which the District has legal claim to the resources. However, for revenue to be recognized under the modified accrual basis, the measurable and available criteria must also be met. Governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period they become available and measurable. Donations, fund raising net revenues and state revenue sharing is recorded when received. Ad valorem taxes become a lien against the assessed property on assessment date or levy date. Property taxes collected by the taxing authority, but not remitted to the District at year-end, are accrued in revenue and included in property tax receivable.

Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022

Expenditures

Expenditures are recognized in the accounting period when the fund liability is incurred.

D. DEPOSITS AND INVESTMENTS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of the acquisition. State law and the District's investment policy allow the District to invest in collateralized certificates of deposit, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

E. RECEIVABLES AND PAYABLES

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either due to/from other funds (i.e., the current portion of interfund loans) or advances to/from other funds (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as due to/from other funds.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

F. INVENTORIES AND PREPAID ITEMS

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items fund financial statements.

G. RESTRICTED ASSETS

Certain proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes are classified as restricted assets because their use is limited to specified expenditures.

H. CAPITAL ASSETS

Capital assets are recorded as expenditures at the time purchased or constructed. No depreciation has been provided on general capital assets. All capital assets are valued at historical cost or estimated historical cost. Donated assets are valued at fair market value on the date donated. The costs of all assets acquired prior to 1989 have been valued using estimated historical cost.

Fire Stations	40 years
Fire Trucks and Other Trucks	5-20 years
Equipment	3-10 years

Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022

I. COMPENSATED ABSENCES

The District does not have any paid employees; therefore, it does not have a formal leave policy.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from Governmental Funds are reported in the debt service fund.

K. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Deferred outflows of resources represent a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

In the governmental fund financial statements, deferred inflows of resources are reported for receivables recorded in the governmental fund financial statements for which the revenue is not available or amounts received before the period for which property taxes are levied. In the government wide financial statements, deferred inflows of resources are reported for amounts received before the period for which property taxes are levied.

L. NET POSITION

In the government wide financial statements, equity is classified as net position. The District has the following categories of net position:

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or indebtedness attributable to acquisition, construction, or improvement of those assets. If there are significant unspent proceeds at year-end, the portion of the debt attributable to unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position calculation as unspent proceeds.
- Restricted – this component of net position consists of constraints placed on the asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted – This component of net position consists of assets and liabilities that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. Governmental funds are classified as follows:

Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022

- **Nonspendable** -These are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted** -These are amounts that can be spent only for specific purpose because of constitutional provisions, enabling legislation, or externally imposed constraints by creditors, grantor, contributors or the laws or regulations of other governments.
- **Committed** -These are amounts that can be used for specific purpose determined by a formal decision by the Board Members, which are the highest level of decision-making authority for the District.
- **Assigned** -These are amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purpose.
- **Unassigned** -These are all other spendable amounts.

M. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the District, which are either unusual in nature or infrequent in occurrence.

N. ESTIMATES

The preparation of financial statements in conformance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, and expenses during the reported period. Actual results could differ from those estimates.

NOTE 3 - LEVIED TAXES

On April 29, 1995, the District offered two tax propositions to the voters of the District for funding fire protection. A 6 mill tax for the purpose of acquiring, constructing, improving, maintaining and/or operating fire protection facilities and equipment in and for the District, and paying the cost of obtaining water for fire protection purposes for a period of 10 years beginning 1995 and ending with the year 2005 was passed by voters of the District. This proposition was renewed by the voters of the District on April 5, 2014. For the period covered by these financial statements, the millage was 12.06 mills.

**Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022**

2022 Assessed property value		\$ 16,272,520
Less: Homestead Exemption		<u>(3,075,175)</u>
Taxable Value		<u>\$ 13,197,345</u>
		General Fund
12.06 Mill Assessment	\$	159,160
4.55 Mill Assessment		<u>60,048</u>
Net Assessment	\$	<u>219,208</u>

On November 3, 2020, voters of the District approved a property tax with an estimated 6.75 mills. The tax is for \$750,000 bond with an interest rate not to exceed 6%. The bond is for the purpose of acquiring, constructing and improving buildings, machinery and equipment, including fire stations, to be used in giving fire protection to the property in the District. This tax will appear on the millage for 2022.

NOTE 4 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The District was not in compliance with the Local Budget Act which requires that budgeted revenues not exceed actual amounts by more than 5% and actual expenditures not exceed budgeted expenditures by more than 5%. Actual revenues exceeded budgeted revenues by 18%. Budgeted expenditures were 4% less than actual expenditures.

NOTE 5 - CASH AND CASH EQUIVALENTS

At December 31, 2022, the District has cash and cash equivalents consisted of the following:

Demand Deposits		\$ 26,782
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These deposits are stated at cost, which approximates market. Under state law, these deposits (or the 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 to be 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, 2022, the District had \$32,944 in collected bank deposits. These deposits were secured from risk by \$250,000 of federal deposit insurance.

Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022

NOTE 6 - RECEIVABLES

The following is a summary of receivables at December 31, 2022:

Ad Valorem – General Fund	\$	159,160
Ad Valorem – Debt Service		60,048
Total	\$	<u>219,208</u>

NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022:

	Beginning Balance	Additions	Disposals	Ending Balance
Non-depreciable capital assets not being depreciated:				
Construction in Progress	\$ 0	\$ 0	\$ 0	\$ 0
Land	10,035			10,035
Total Non-depreciable capital assets	<u>10,035</u>			<u>10,035</u>
Depreciable capital assets:				
Fire Stations	183,097	8,861		191,958
Fire Trucks	1,442,063			1,442,063
Equipment	462,290			462,290
Total depreciable capital assets	<u>2,087,450</u>	<u>8,861</u>		<u>2,096,311</u>
Less accumulated depreciation:				
Fire Stations	(103,384)	(5,316)		(108,700)
Fire Trucks	(758,495)	(65,942)		(824,437)
Equipment	(366,673)	(11,709)		(378,382)
Total accumulated depreciation	<u>(1,228,552)</u>	<u>(82,967)</u>		<u>(1,311,519)</u>
Total depreciable assets, net	<u>858,898</u>	<u>(74,106)</u>		<u>784,792</u>
Governmental activities capital assets, net	<u>\$ 868,933</u>	<u>\$ (74,106)</u>	<u>\$ 0</u>	<u>\$ 794,827</u>

Depreciation expense was recorded at \$82,967. Fire station improvements totaled \$8,861.

NOTE 8 - PAYABLES

The following is a summary of payables at December 31, 2022:

	General Fund
Accounts Payable	<u>\$ 6,536</u>

**Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022**

NOTE 9 - LONG-TERM DEBT

On November 3, 2021, voters of the District approved a property tax with an estimated 6.75 mills. The tax is for \$750,000 bond with an interest rate not to exceed 6%. The bond is for the purpose of acquiring, constructing and improving buildings, machinery and equipment, including fire stations, to be used in giving fire protection to the property in the District. This tax will appear on the millage for 2022.

With the approval of the millage to pay for the debit, the obtained the financing on March 10, 2021. There are two issuances:

- 1) \$563,000 with an original issue date of March 1, 2021. The interest rate is 2.200% with a final maturity date of March 1, 2036. The financing is through Patterson State Bank.
- 2) \$187,000 with an original issue date of March 1, 2021. The interest rate is 1.100% with a final maturity date of March 1, 2031. The financing is through the Louisiana Public Facilities Authority.

The following is a summary of the long-term obligation transactions during the year:

	January 1 2022	Additions	Deductions	December 31 2022	Amount Due Within 1 Year
General obligation bonds	\$ 750,000	\$ 0	\$ (33,000)	\$ 717,000	\$ 43,000
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (33,000)</u>	<u>\$ 717,000</u>	<u>\$ 43,000</u>

Annual requirements of the long-term obligations and related interest are as following:

Year ending December 31	Principal	Interest
2023	43,000	13,542
2024	44,000	12,782
2025	45,000	12,006
2026	47,000	11,203
2027	48,000	10,158
2028-2032	257,000	38,379
2033-2036	233,000	10,439
Total	\$ 717,000	\$ 108,509

Details of the long-term obligations are as follows:

	Interest Rates	Issue Date	Final Maturity Date	Amount of Original Issue	Balance	Due Within One Year
General Obligation Bonds, Series 2021	2.20%	3/1/2021	3/1/2036	\$ 563,000	\$ 548,000	\$ 25,000
General Obligation Bonds, Series 2021	1.10%	3/1/2021	3/1/2031	187,000	169,000	18,000
Total Bonds				<u>\$ 750,000</u>	<u>\$ 717,000</u>	<u>\$ 43,000</u>

Washington Parish Fire Protection District No. 8
Enon, Louisiana
Notes to the Financial Statements
December 31, 2022

NOTE 10 - LITIGATION AND CLAIMS

As of December 31, 2022, there were no litigations or claims against the District.

NOTE 11 - RELATED PARTY TRANSACTIONS

There were no related party transactions requiring disclosure in the financial statements.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 20, 2023, the date the financial statements were available for issuance. There were no events requiring recording or disclosure in the financial statements for the fiscal year ending December 31, 2022.

**REQUIRED AND OTHER
SUPPLEMENTAL INFORMATION**

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8
Enon, Louisiana
Statement of Revenues, Expenditures, and changes for Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2022

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Ad valorem taxes	\$ 180,000	\$ 148,500	\$ 157,839	\$ 9,339
State revenue sharing	-	-	7,271	7,271
Insurance rebate	-	-	9,218	9,218
Insurance proceeds	-	-	-	-
Other income	-	-	1,070	1,070
Total Revenues	<u>180,000</u>	<u>148,500</u>	<u>175,398</u>	<u>26,898</u>
EXPENDITURES:				
Advertising	4,000	4,000	-	4,000
Fuel, gas, and oil	-	-	8,772	(8,772)
Bond Obligations	-	6,028	-	6,028
Capital outlay	10,000	-	8,861	(8,861)
Computer Expense	2,700	2,698	2,698	-
Insurance expense	30,000	25,500	26,554	(1,054)
Miscellaneous	-	-	1,561	(1,561)
Repairs and maintenance	27,700	36,400	27,563	8,837
Supplies	63,200	48,700	42,280	6,420
Training	1,000	1,000	385	615
Utilities and telephone	32,400	17,424	26,336	(8,912)
Legal and accounting	9,000	6,750	3,750	3,000
License	-	-	110	(110)
Interest expense	-	-	227	(227)
Pension expense	-	-	5,280	(5,280)
Total expenditures	<u>180,000</u>	<u>148,500</u>	<u>154,377</u>	<u>(5,877)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,021</u>	<u>21,021</u>
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>21,021</u>	<u>21,021</u>
FUND BALANCE, JANUARY 1, 2022	<u>168,122</u>	<u>168,122</u>	<u>168,122</u>	<u>-</u>
FUND BALANCE, DECEMBER 31, 2022	<u>\$ 168,122</u>	<u>\$ 168,122</u>	<u>\$ 189,143</u>	<u>\$ 21,021</u>

See Accompanying Notes and Independent Accountant's Review Report

Washington Parish Fire Protection District No. 8
Enon, Louisiana
December 31, 2022

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the District and amended during the year, as necessary. The budget is established and controlled by the District at the object level of expenditure. Appropriations lapse at year-end and must be re-appropriated for the following year to be expended. All changes in the budget must be approved by the District.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and the budget amendments, if applicable, for the year ended December 31, 2022.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8
Enon, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2022**

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Board members were not paid compensation in any form.

Board Member Name, Address, and Phone Number

Tim Magee
(985) 839-9753
17172 Lee Road, Franklinton, LA 70438

Ellie W. King
(985) 515-8308
49291 Hwy 60, Franklinton, LA 70438

Terry Stogner
46433 Jenkins Road #2, Franklinton, LA 70438

Eric Garlepied
(985) 373-5161
19126 Lee Road, Franklinton, LA 70438

Keith Voth
142'26 Sharp Road, Franklinton, LA 70438

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8
Enon, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2022

COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

Agency Head: Mr. Tim Magee, Chairman

Agency Head: Mr. Mike Sharp, Fire Chief

There was no compensation, benefits, or other payments to the agency heads during 2022.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 8
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

A. PRIOR YEAR FINDINGS

Internal Control Findings

Finding 2021-001: Written Policies and Procedures

Criteria. The Department should have a system of internal controls in place to ensure accurate and timely financial reporting and other matters as are applicable. Effective internal controls include written policies and procedures that address monthly financial reporting as well as reporting to the Legislative Auditor and other applicable procedures.

Condition. The Department needs to implement adoption of written policies and procedures and update them on an ongoing basis in order to strengthen its internal controls.

Cause. The Department has not put into writing its policies and procedures.

Effect. Failure to have written policies and procedures resulted in the Department not being in compliance with the audit law.

Recommendation. We recommended that management adopt written policies and procedures and in doing so, address all of the areas as set out in the Louisiana Legislative Auditor's *Statewide Agreed-upon Procedures*, as issued and updated on a periodic basis.

Management's Response. We will make every effort to develop written policies and procedures by involving the board of commissioners and our outside accountant in this process.

Current Status. Unresolved as of the date the financial statements were issued.

Noncompliance Findings

Finding 2021-002: Noncompliance with Audit Law

Criteria. Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition. This deadline was not met for the year ended December 31, 2021.

Cause. The Department normally is only required to have a compilation engagement. Due to receipt of a non-recurring grant, the higher level of revenues triggered an increase in the level of service to an audit, so an independent auditor had to be engaged. Consequently, the auditor was engaged late to begin the audit.

Effect. The Department was not in compliance with applicable laws.

Recommendation. We recommended that management be cognizant of this deadline in the future and make every effort to comply.

Management's Response. We will continue to make every effort to comply with this law by having our financial information ready soon after the close of the fiscal year.

Current Status. Unresolved.

Finding 2021-003: Noncompliance with State Law on Sexual Harassment

Criteria: Per Louisiana RS 42:343 & 42:42344, each public servant shall receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his or her public employment or term of office. Each agency head shall compile an annual report by February 1st of each year containing information from the previous calendar year regarding his or her agency's compliance with the applicable requirements of RS 42:344.

Condition: The Fire District did not file the required annual report with the state, does not have the related policy in writing and did not have the required training.

Cause: Unknown

Effect: Noncompliance with State Law

Recommendation: The Fire District needs to implement policies and procedures for agency responsibilities and prohibitions regarding sexual harassment, annual training, and annual reporting.

Response: The Fire District will implement the recommendation at once.

Current Status: Unresolved.

B. CURRENT YEAR FINDINGS

Internal Control Findings

Finding 2022-001: Written Policies and Procedures

Criteria. The Department should have a system of internal controls in place to ensure accurate and timely financial reporting and other matters as are applicable. Effective internal controls include written policies and procedures that address monthly financial reporting as well as reporting to the Legislative Auditor and other applicable procedures.

Condition. The Department needs to implement adoption of written policies and procedures and update them on an ongoing basis in order to strengthen its internal controls.

Cause. The Department has not put into writing its policies and procedures.

Effect. Failure to have written policies and procedures resulted in the Department not being in compliance with the audit law.

Recommendation. We recommended that management adopt written policies and procedures and in doing so, address all of the areas as set out in the Louisiana Legislative Auditor's *Statewide Agreed-upon Procedures*, as issued and updated on a periodic basis.

Management's Response. We will make every effort to develop written policies and procedures by involving the board of commissioners and our outside accountant in this process.

Current Status. Unresolved as of the date the financial statements were issued.

Noncompliance Findings

Finding 2022-002: Noncompliance with Audit Law

Criteria. Louisiana Revised Statute 24:513 requires that an annual financial report or other type report be submitted to the Legislative Auditor within six months of the close of the fiscal/calendar year.

Condition. This deadline was not met for the year ended December 31, 2022.

Cause. The Department believed it was only required to have a compilation engagement. Due to receipt of a non-recurring funds, the higher level of revenues

triggered an increase in the level of service to a review, so an independent accountant had to be engaged. Consequently, the independent accountant was engaged late to begin the review.

Effect. The Department was not in compliance with applicable laws.

Recommendation. We recommended that management be cognizant of this deadline in the future and make every effort to comply.

Management's Response. We will continue to make every effort to comply with this law by having our financial information ready soon after the close of the fiscal year.

Current Status. Unresolved.

Finding 2022-003: Noncompliance with State Law on Sexual Harassment

Criteria: Per Louisiana RS 42:343 & 42:42344, each public servant shall receive a minimum of one hour of education and training on preventing sexual harassment during each full calendar year of his or her public employment or term of office. Each agency head shall compile an annual report by February 1st of each year containing information from the previous calendar year regarding his or her agency's compliance with the applicable requirements of RS 42:344.

Condition: The Fire District did not file the required annual report with the state, does not have the related policy in writing and did not have the required training.

Cause: Unknown

Effect: Noncompliance with State Law

Recommendation: The Fire District needs to implement policies and procedures for agency responsibilities and prohibitions regarding sexual harassment, annual training, and annual reporting.

Response: The Fire District will implement the recommendation as soon as possible.

Current Status: Unresolved.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.8
Enon, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2022**

COMMUNICATIONS

Results of the audit and findings were discussed with the board chairman, Mr. Tim Magee, on November 20, 2023.

**SUPPLEMENTAL INFORMATION
AGREED UPON
PROCEDURES**

MC DUFFIE K. HERROD, LTD. {PRIVATE }
(A Professional Accounting Corporation)

McDUFFIE K. HERROD
CERTIFIED PUBLIC ACCOUNTANT

Member:

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Society of Louisiana CPAs

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Washington Parish Fire
Protection District No. 8
Enon, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Washington Parish Fire Protection District No. 8 ("Fire District") and the Louisiana Legislative Auditor, on the Fire District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Fire District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

With respect to your representations included within the Louisiana Attestation Questionnaire, as of December 31, 2022 and for the year then ended, we have applied the following agreed-upon procedures:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures for the year ended December 31, 2022 that were subject to the public bid law.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Not applicable

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

Not applicable, the District has no paid employees.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided us with the requested information; none are on both lists.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with the requested information.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

No exceptions were noted.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts 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, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

These procedures were performed and no exceptions were noted or reported.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and the payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11⁴through 42:28 (the open meetings law); and report whether there are any exceptions.

No exceptions were noted.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned the bank deposit slips for the fiscal period and noted no deposits which appeared to be proceeds of bank loans, bond proceeds or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned the meeting minutes and other records and found no approval for payments in any documents or payments to employees that would constitute bonuses, advances or gifts. The District does not have paid employees.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency provided the required report late.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

We made the inquiries and the agency entered into no contracts or like agreements.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendations, and/or comments have been resolved.

Management has not yet resolved the suggestions and recommendations for items shown in the prior year findings. They have been advised of the importance of

correcting these items and management's response is that they plan to meet with their outside CPA to resolve the items, going forward.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Fire District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the Fire District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.


McDuffie K. Herrod, Ltd.
Clinton, LA

November 20, 2023

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

12/4/23 (Date Transmitted)

McDuffie K. Herrod, Ltd. (APAC) (CPA Firm Name)
12410 Woodville Street (CPA Firm Address)
Cilnton, LA 70722 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2022 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No [] N/A []

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 [] N/A []

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 [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No [] N/A []

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 [] N/A []

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

Yes [] No N/A []

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

Yes No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A [X]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [X] No [] N/A []

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 [X] No [] N/A []

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 [X] No [] N/A []

Prior-Year Comments

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

Yes [] No [X] N/A []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [X] No [] N/A []

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [X] No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes [X] No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will

disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No N/A

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No N/A

The previous responses have been made to the best of our belief and knowledge.

Secretary _____ Date

Treasurer _____ Date

James H. Agall _____
President 11-30-2023 Date