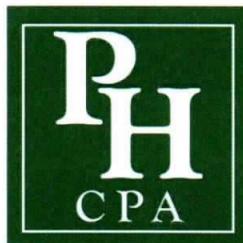


LIVINGSTON PARISH FIRE PROTECTION DISTRICT No.9  
MAUREPAS, LOUISIANA

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ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2017



PHIL HEBERT  
CERTIFIED PUBLIC ACCOUNTANT  
A PROFESSIONAL ACCOUNTING CORPORATION

**Livingston Parish Fire Protection District No. 9**  
**Maurepas, Louisiana**  
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As of and for the Year Ended December 31, 2017

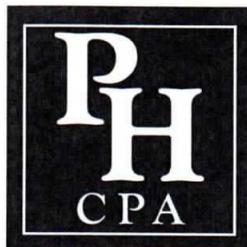
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## Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

### Independent Accountant's Review Report

To the Members of the Board of Commissioners  
Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 9, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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, we do not express such an opinion.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 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 AICPA. 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 accordance with accounting principles generally accepted in the United States of America.

## **Other Matter Paragraph(s)**

### Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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 supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison on page 21 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 appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed or compiled the required supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the Management's Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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.

Respectfully submitted,

*Phil Hebert*

Phil Hebert CPA  
A Professional Accounting Corporation  
Albany, Louisiana  
May 18, 2018

# Basic Financial Statements

## Government – Wide Financial Statements

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement A**

**Statement of Net Position  
December 31, 2017**

	<u>Governmental Activities</u>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 115,714
Accounts Receivable, Net	<u>222,373</u>
Total Current Assets	<u>338,087</u>
Capital Assets	
Land	117,000
Capital Assets, Net	<u>654,786</u>
Total Capital Assets	<u>771,786</u>
<b>Total Assets</b>	<u>1,109,873</u>
<b>Liabilities</b>	
Current Liabilities:	
Accounts Payable	6,125
Payroll Taxes Payable	2,929
Sheriff's Pension Payable	<u>7,391</u>
Total Current Liabilities	<u>16,445</u>
<b>Total Liabilities</b>	<u>16,445</u>
<b>Net Position</b>	
Net Investment in Capital Assets	771,786
Unrestricted	<u>321,642</u>
Total Net Position	<u>\$ 1,093,428</u>

See independent accountant's review report and accompanying notes.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement B**

**Statement of Activities  
For the Year Ended December 31, 2017**

	<u>General Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Change in Net Position Governmental Activities</u>
<b>Governmental Activities</b>			
General Government			
Public Safety	\$ 376,078	\$ -	\$ (376,078)
Total Governmental Activities	<u>\$ 376,078</u>	<u>\$ -</u>	<u>(376,078)</u>
<b>General Revenues</b>			
Ad Valorem Tax Revenue			192,080
User Fee			69,077
State Revenue Sharing			1,871
Fire Insurance Premium Rebate			28,312
Grant Revenue			15,770
Other Income			1,596
<b>Total General Revenues</b>			<u>308,706</u>
<b>Change in Net Position</b>			(67,372)
<b>Net Position - Beginning of the Year</b>			<u>1,160,800</u>
<b>Net Position - End of the Year</b>			<u>\$ 1,093,428</u>

See independent accountant's review report and accompanying notes.

# Basic Financial Statement

## Fund Financial Statements

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement C**

**Governmental Fund – Balance Sheet  
December 31, 2017**

	<u>General Fund</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 115,714
Ad Valorem Taxes Receivable, Net of Uncollectible Allowances	160,164
User Fee Receivable	61,240
State Revenue Sharing Receivable	969
Total Assets	\$ 338,087
 <b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts Payable	\$ 6,125
Payroll Taxes Payable	2,929
Pension Funds Payable	7,391
Total Liabilities	16,445
 Fund Balances:	
Unassigned	321,642
Total Fund Balance	321,642
 <b>Total Liabilities and Fund Balance</b>	 \$ 338,087

See independent accountant's review report and accompanying notes.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement D**

**Reconciliation of the Governmental Fund Balance Sheet to the  
Government-Wide Statement of Net Position  
For the Year Ended December 31, 2017**

<b>Total Fund Balance, Governmental Funds (Statement C)</b>	\$	321,642
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Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Governmental Capital Assets, Net of Depreciation		771,786
--	--	---------

<b>Net Position of Governmental Activities (Statement A)</b>	\$	<u><u>1,093,428</u></u>
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See independent accountant's review report and accompanying notes.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement E**

**Statement of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended December 31, 2017**

		General Fund
<b>Revenues</b>		
Ad Valorem Tax Revenue	\$	192,080
User Fee		69,077
State Revenue Sharing		1,871
Fire Insurance Premium Rebate		28,312
Interest Income		1,581
Grant Revenue		15,770
Other Income		15
<b>Total Revenues</b>		308,706
 <b>Expenditures</b>		
Public Safety		
Collection Fees		8,410
Equipment Rental		578
Firefighting Supplies		19,687
Insurance		73,293
Miscellaneous		5,898
Office Expenses		7,006
Payroll Taxes		4,618
Professional Fees		7,709
Repairs and Maintenance		17,748
Sheriff's Pension Fund		7,391
Supplies and Small Equipment		17,472
Telephone and Utilities		14,039
Training		2,616
Uniforms		988
Vehicle Expenses		30,440
Wages		51,060
Capital Outlay		61,089
<b>Total Expenditures</b>		330,042
 <b>Net Change in Fund Balances</b>		 (21,336)
 <b>Fund Balances - Beginning of the Year</b>		 342,978
<b>Fund Balances - End of the Year</b>	\$	321,642

See independent accountant's review report and accompanying notes.

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Statement F**

**Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and  
Changes in Fund Balance to the  
Government-Wide Statement of Activities  
For the Year Ended December 31, 2017**

**Net Change in Fund Balance, Governmental Fund (Statement E)** \$ (21,336)

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

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Expenditures for capital assets:

Capital Outlay 61,089

Less:

Current year depreciation (107,125)

**Change in Net Position of Governmental Activities (Statement B)** \$ (67,372)

See independent accountant's review report and accompanying notes.

**Livingston Parish Fire Protection District No. 9**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2017**

**Introduction**

Livingston Parish Fire Protection District No. 9, (“the District”), was created by resolution of the Livingston Parish Government under the authority of Louisiana Revised Statutes (LRS) 40:1492-1505 for the purpose of purchasing fire equipment and providing fire protection for the people of District No. 9 of Livingston Parish. The District is governed by a board of commissioners consisting of five members appointed by the Livingston Parish Government. Members serve staggered five-year terms and receive no compensation for their services.

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements of LRS 24:513 and to the guidance set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the Livingston Parish Fire Protection District No. 9 have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements, Management’s Discussion and Analysis, for State and Local Governments*, as amended. Statement No. 34 established standards for financial reporting, with presentation requirements originally including a statement of net position (or balance sheet), and a statement of activities. The definition and composition of these statements, as originally defined in GASB Statement No. 34, are as amended by GASB Statements included in the following paragraphs. The District has also adopted the provisions of GASB Statement No. 33, *Accounting and Financially Reporting for Nonexchange Transactions*, that requires capital contributions to the District to be presented as a change in net position.

GASB Statement No. 63, *Financially Reporting of Deferred Outflows, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net position by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net position by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position.

This statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. The definition and reporting of net position is further described in *Note II – Net Position and Fund Balance*.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognized, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

The District did not have any deferred outflows or deferred inflows of resources at December 31, 2017

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, a primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The District does not have any business-type activities and reports only governmental activities. The District has no component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are presented as separate columns in the fund financial statements. The General Fund is the District's primary operating fund and is considered the only major fund. It is used to account for all financial resources except those required to be accounted for in another fund. At December 31, 2017, it is the only fund of the District.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days at the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, user fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period if they are measurable and available. Only the portion of special assessment receivable, if any, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Substantially all other revenue items are considered to be measurable and available only when cash is received by the government.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided; 2) program-specific operating grants and contributions; and, 3) program-specific capital grants and contributions. The District has no program revenue for the year ending December 31, 2017. Internally dedicated resources, if any, are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

When restricted, committed, assigned, or unassigned fund balances are available for use, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds as needed, unless it has been provided for otherwise in the restriction, commitment, or assignment action.

**D. Budgets and Budgetary Accounting**

Budgetary procedures applicable to the District are defined in state law, Louisiana Revised Statutes 39:1301-15. The budget is adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP). The major requirements of the Local Government Budget Act are summarized as follows:

1. The District adopts a budget each year for the general fund.
2. The District's Fire Chief prepares a proposed budget and submits it to the Board of Commissioners no later than fifteen days prior to the beginning of each fiscal year. At the same time, if total proposed expenditures are \$500,000 or more, a notice of public hearing on the proposed budget must be published in the official journal. The proposed expenditures were less than \$500,000; therefore, a public hearing was not required.

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

3. All action necessary to adopt and implement the budget must be completed prior to the beginning of the fiscal year. The budget was adopted on December 4, 2016.
4. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners. The budget was amended on December 13, 2017.
5. Formal budgetary integration is not employed; however, periodic budget comparisons are made as a part of interim reporting. Budgeted amounts included in the accompanying financial statements include the revised adopted budget amounts.

The District was not in compliance with the Louisiana Local Government Budget act in adopting its budget for the year ended December 31, 2017. Actual expenditures exceeded budgeted expenditures by greater than a 5% variance.

**E. Cash, Cash Equivalents, 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 acquisition.

Under State law, the District may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. In addition, the District may invest in United States bonds, treasury notes, or certificates.

In accordance with state law, the District limits its investments to those allowed under R.S. 33:2955. Certificates of deposit are classified as investments if their original maturities exceed 90 days. Investments are reported at fair market.

**F. Inventory**

Inventories for supplies are immaterial and are recorded as expenditures when purchased. The District did not have inventory at year end December 31, 2017.

**G. Capital Assets**

Capital assets, which include property, furniture and fixtures, equipment, and vehicles, are reported as expenditures of the governmental funds and as assets in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. As of December 31, 2017, the District did not have a formal capitalization policy establishing a capitalization/expense threshold.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

Capital assets are recorded in the Statement of Net Position and Statement of Activities. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	15 - 40 Years
Equipment	5 Years
Furniture and Fixtures	5 Years
Fire Trucks	15 Years
Vehicles	5 Years
Boats	10 Years

**H. Compensated Absences**

As of December 31, 2017, the District has no plan or provision for accumulated leave, pension plan, or other post-employment benefits.

**I. Net Position and Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required classification of net assets into three separate components. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, revised the terminology by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB Statement No. 63 requires the following components of net position:

- **Net Investment in Capital Assets Component of Net Position** – The *net investment in capital assets* component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisitions, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.
- **Restricted Component of Net Position** – The *restricted* component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported.

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

- **Unrestricted Component of Net Position** – The *unrestricted* of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund statements, governmental fund equity is classified as fund balance. The District adopted GASB 54 for the year ended December 31, 2011. As such, fund balances of governmental funds are classified as follows:

- **Nonspendable.** These are amounts that cannot be spent either, because they are in a 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 purposes because of constitutional provisions, enabling legislation, or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed.** These are amounts that can be used only for the specific purposes determined by a formal vote of the Board, which is 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 are intended to be used for specific purposes based on the discretion of the Board.
- **Unassigned.** – These are amounts that have not been assigned to other funds and amounts that have not been restricted, committed, or assigned to specific purposes within the general fund. Also within other governmental funds, these include expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed or assigned for those purposes.

#### **J. 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.

#### **K. Estimates**

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

#### **L. Reconciliation of Government-Wide and Fund Financial Statements**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

of certain differences between the governmental fund statement of revenues, expenses, and changes in fund balance and the government-wide statement of activities presented in Statement F of the basic financial statements.

**2. Ad Valorem Taxes, User Fees, and State Revenue Sharing**

The following is a summary of authorized and levied ad valorem taxes:

	<b>Authorized Millage</b>	<b>Levied Millage</b>
General Fund	10.380 Mills	\$ 192,058

Ad valorem taxes attach as an enforceable lien on property on January 1 each year. Taxes are levied by the District during the year and are billed to taxpayers, and become due in November. Billed taxes become delinquent on December 31 of each year. Revenues from ad valorem taxes are budgeted in the year billed and recognized as revenue when billed. The Livingston Parish Sheriff’s Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Tax Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year. For 2017, the District levied 10.380 mills for a total tax levy of \$192,058 on taxable property valuation totaling \$18,502,555.

For the year 2017, a user fee of \$32 was assessed on each household within the District’s boundaries. Total fees levied were \$70,080. At December 31, 2017, the user fee receivable, including uncollected taxes from prior years, was \$61,240. The District considers this receivable fully collectible and, therefore, has not recorded an allowance for uncollectible user fees. For the year 2017, the District received 1,803 in Louisiana State Revenue Sharing. At December 31, 2017, state revenue sharing receivable totaled \$969. The District considers this receivable fully collectible and, therefore, has not recorded an allowance for uncollectible state revenue sharing.

**3. Cash and Cash Equivalents**

At December 31, 2017, the District has deposits (book balances) as follows:

Demand Deposits	\$ 115,714
Total	\$ 115,714

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 held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Total deposits are insured by FDIC Insurance.

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

**4. Receivables**

The governmental funds receivables are all current at December 31, 2017 and consist of the following:

	<b>General Fund</b>	<b>Total</b>
Ad Valorem Taxes	\$ 165,926	\$ 165,926
User Fees	61,240	61,240
State Revenue Sharing	969	969
Subtotal	228,135	228,135
Allowance for Uncollectible Accounts	(5,762)	(5,762)
<b>Accounts Receivable, Net</b>	<b>\$ 222,373</b>	<b>\$ 222,373</b>

**5. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2017 for governmental activities are as follows:

	<b>Balance 12/31/16</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 12/31/17</b>
<b>Governmental Activities Capital Assets:</b>				
Capital Assets Not Depreciated:				
Land	\$ 117,000	\$ -	\$ -	\$ 117,000
Total Capital Assets Not Being Depreciated:	117,000	-	-	117,000
Capital Assets Being Depreciated				
Buildings	275,090	19,675	-	294,765
Equipment	426,503	30,414	-	456,917
Leasehold Improvements	3,100	-	-	3,100
Fire Trucks	877,390	11,000	-	888,390
Boats	33,347	-	-	33,347
Vehicles	1,000	-	-	1,000
Total Other Capital Assets	1,616,430	61,089	-	1,677,519
Less: Accumulated Depreciation for:				
Buildings	(162,495)	(7,084)	-	(169,579)
Equipment	(316,057)	(41,221)	-	(357,278)
Leasehold Improvements	(610)	(203)	-	(813)
Fire Trucks	(430,028)	(55,140)	-	(485,168)
Boats	(6,041)	(3,280)	-	(9,321)
Vehicles	(377)	(197)	-	(574)
Total Accumulated Depreciation	(915,608)	(107,125)	-	(1,022,733)
Total Capital Assets Being Depreciated, Net	700,822	(46,036)	-	654,786
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$ 817,822</b>	<b>\$ (46,036)</b>	<b>\$ -</b>	<b>\$ 771,786</b>

**Livingston Parish Fire Protection District No. 9**  
**Notes to Financial Statements**  
**As of and for the Year Ended December 31, 2017**

**6. Leases**

The District has an operating lease for a Toshiba Estudio 357 copy machine. The lease was signed on August 14, 2014 and requires the District to pay \$149 per month for 60 months. During 2017, the District paid \$1,788 in monthly rent charges under the lease. Future minimum lease payments are \$1,788 for 2018 and \$1,192 for 2019.

**7. Judgements, Claims, and Similar Contingencies**

The District is exposed to various risks of loss related to theft, damage, or destruction of assets, torts, injuries, natural disasters, and many other unforeseeable events. The District maintains commercial insurance policies for the claims related to the aforementioned risks. The District's payment of the insurance policy deductible is the only liability associated with these policies.

The District is party to routine claims and legal proceedings arising in the ordinary course of business. All such claims are covered by insurance, and in the opinion of management, the outcome of such actions will not have a material impact on the financial condition or results of operations for the District.

**8. Compensation Paid to Board Members**

In accordance with house Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, the District is required to present a schedule of per diem payments to Board members. As authorized by LRS 40:1498, each member of the Board shall be reimbursed \$30 for attending meetings of the board, not to exceed two meetings in any one calendar month, and may be reimbursed any expenses incurred in performing duties imposed upon them by virtue of their serving as members. Currently, the District does not pay compensation to board members.

**9. Subsequent Events**

Subsequent events have been evaluated by management through May 18, 2018, the date financial statements were available for issuance. No events require disclosure in the financial statements for the year ending December 31, 2017.

**Required Supplemental Information:**

**Budgetary Comparison Schedule**

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Schedule 1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance –  
Budgetary Comparison Schedule – General Fund  
For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts GAAP Basis</u>	<u>Favorable (Unfavorable )</u>
<b>Revenues</b>				
Ad Valorem Tax Revenue	\$ 158,000	\$ 198,000	\$ 192,080	\$ (5,920)
User Fee	52,500	52,500	69,077	16,577
State Revenue Sharing	2,800	2,800	1,871	(929)
Fire Insurance Premium Rebate	28,500	28,500	28,312	(188)
Interest Income	1,800	1,800	1,581	(219)
Grant Revenue	-	-	15,770	15,770
Other Income	100	100	15	(85)
Total Revenues	<u>243,700</u>	<u>283,700</u>	<u>308,706</u>	<u>25,006</u>
<b>Expenditures</b>				
Public Safety				
Collection Fees	7,000	7,000	8,410	(1,410)
Equipment Rental	1,500	1,500	578	922
Firefighting Supplies	15,000	15,000	19,687	(4,687)
Insurance	60,000	60,000	73,293	(13,293)
Miscellaneous	7,300	7,300	5,898	1,402
Office Expenses	4,700	4,700	7,006	(2,306)
Payroll Taxes	4,000	4,000	4,618	(618)
Professional Fees	10,500	10,500	7,709	2,791
Repairs and Maintenance	15,000	15,000	17,748	(2,748)
Sheriff's Pension Fund	7,100	7,100	7,391	(291)
Supplies & Small Equipment	20,000	20,000	17,472	2,528
Telephone & Utilities	15,100	15,100	14,039	1,061
Training	3,000	3,000	2,616	384
Uniforms	3,500	3,500	988	2,512
Vehicle Expenses	20,000	20,000	30,440	(10,440)
Wages	40,000	40,000	51,060	(11,060)
Capital Outlay	50,000	50,000	61,089	(11,089)
Total Expenditures	<u>283,700</u>	<u>283,700</u>	<u>330,042</u>	<u>(46,342)</u>
<b>Net Change in Fund Balances</b>	(40,000)	-	(21,336)	(21,336)
<b>Fund Balance at Beginning of Year</b>	323,822	342,978	342,978	-
<b>Fund Balance at End of Year</b>	<u>\$ 283,822</u>	<u>\$ 342,978</u>	<u>\$ 321,642</u>	<u>\$ (21,336)</u>

See independent accountant's review report.

## **Other Supplemental Information**

**Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana**

**Schedule 2**

**Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended December 31, 2017**

**Agency Head Name: Samantha Breaud, Fire Chief**

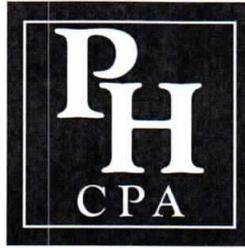
<u>Purpose</u>	<u>Amount</u>
Salary	\$ 13,763
Travel	-
Registration Fees	-
Reimbursements	2,043
	<u>\$ 13,763</u>

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

MEMBER

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants



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## Phil Hebert, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

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

To the Board of Commissioners  
Livingston Parish Fire Protection District No. 9  
Maurepas, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Livingston Parish Fire Protection District No. 9 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Fire Protection District No. 9's compliance with certain laws and regulations during the year ended December 31, 2017 included in the accompanying Louisiana Attestation Questionnaire. Management of Livingston Parish Fire Protection District No. 9 is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

The District purchased a LMTV truck for \$11,000 under state contract.

#### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon Procedure 3 were also included on the listing obtained from management in agreed-upon Procedure 2 as immediate family members.

No employees from procedure 3 were included in the listing obtained from management in procedure 2.

#### *Budgeting*

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

Management provided us with a copy of the original and amended budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 4, 2016 and traced the amendments to the minutes of a meeting held on December 13, 2017, which indicated that the budget had been adopted by the commissioners of Livingston Parish Fire Protection District No. 9.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted 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 to determine if actual expenditures exceed budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year exceeded budgeted amounts. Actual expenditures exceeded budgeted expenditures by more than 5% in violation of state law.

#### *Accounting and Reporting*

8. Randomly select six disbursements made during the period under examination and:

(a) Trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) Determine if payments were properly coded to the correct fund and general ledger account; and

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

(c) Determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the proper authorities.

### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law).

Livingston Parish Fire Protection District No. 9 posted the required notice of each meeting and the accompanying agenda as an open meeting as required by LSA-RS 42:11 through 42:28 (the open meetings law).

### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

### *Prior Comments and Recommendations*

The prior year report, dated June 27, 2017, included one finding. See schedule of prior year findings.

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

This report is intended solely for the use of management of Livingston Parish Fire Protection District No. 9 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.

Respectfully submitted,

*Phil Hebert*

Phil Hebert, CPA  
A Professional Accounting Corporation  
Albany, Louisiana  
May 18, 2018

**Livingston Parish Fire Protection District No. 9**  
**Maurepas, Louisiana**  
**Schedule of Current Year Review Findings**  
**December 31, 2017**

**2017-1 Local Government Budget Act**

**Condition:**

The District did not comply with certain provisions of the Local Government Budget Act, which requires the District to amend its budget when actual expenditures exceed budgeted expenditures by more than 5%.

**Criteria:**

The Local Government Budget Act (LSA-RS 39:1301-14) requires a political subdivision to adopt a budget amendment in an open meeting when total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding total budgeted expenditures and other uses by 5% or more.

**Cause:**

This was an oversight by management.

**Effect:**

The District was in violation of the Local Government Budget Act.

**Recommendation:**

We recommend the District review its budget to actual revenues and expenditures on a monthly basis and amend the budget as necessary in an open meeting.

**Management's Response:**

The District will take measures to insure the budget is amended according to state law. Responsible party is Board President, Dwayne Brown.

**Livingston Parish Fire Protection District No. 9**  
**Maurepas, Louisiana**  
**Schedule of Prior Year Findings**  
**December 31, 2017**

**2016-001 Local Government Budget Act**

**Condition:**

The District did not comply with certain provisions of the Local Government Budget Act, which requires the District to amend its budget when actual expenditures exceed budgeted expenditures by more than 5%.

**Recommendation:**

We recommend that the District work more closely with their outside accounting firm in preparing its annual budget and any amendments.

**Resolved:**

See Finding 2017-1

This schedule was prepared by management.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

3-14-18 (Date Transmitted)

Phil Hebert CPA  
PO Box 1151  
Ponchatoula LA 70454

In connection with your review of our financial statements as of [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. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 3-14-18.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No [ ]

**Budgeting**

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

Yes  No [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No [ ]

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

Yes  No [ ]

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

Yes  No [ ]

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 [ ]

**Meetings**

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

Yes  No [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No [ ]

**Prior-Year Comments**

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

Yes  No [ ]

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No [ ]

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

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.

Yes  No [ ]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes  No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No [ ]

<u>Kayla Reine</u>	Secretary	<u>3/14/18</u>	Date
	Treasurer	<u>3-14-18</u>	Date
<u>Dwayne Brown</u>	President	<u>3-14-18</u>	Date