CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Basic Financial Statements
With Accountant's Review Report
and Agreed-Upon Procedures Report
As of and for the Year Ended
December 31, 2018

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CONTENTS (CONTD.)

Member:
American Institute of
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Public Accountants

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL ACCOUNTING CORPORATION
116 Professional Drive - West Monroe, LA 71291
Phone (318) 329-8880 - Fax (318) 329-8883

Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Accountant's Review Report

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and the major fund of the Crowville Fire District as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Crowville 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. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America: 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 misstatements whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AIPCA and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Other Matters
Supplementary Information
The accompanying schedule of compensation, benefits, and other payments to agency head on page 31 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am 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. I have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6 through 9 and 27 through 28 are presented to supplement the basic financial statements. Such information, although not 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. I have reviewed the information and, based on my review, I am 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. I have not audited the information, and accordingly, do not express an opinion on such information.

West Monroe, Louisiana
May 20, 2019

REQUIRED SUPPLEMENTARY INFORMATION
PART I

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Management's Discussion and Analysis
December 31, 2018

As management of the Crowville Fire District we offer readers of the Crowville Fire District's financial statements this narrative overview and analysis of the financial activities of the Crowville Fire District for the fiscal year ended December 31, 2018. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Crowville Fire District's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the district's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

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

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Crowville Fire District like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Crowville Fire District are governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Crowville Fire District adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

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

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Crowville Fire District's performance.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Crowville Fire District exceeded liabilities by $661,137. Approximately 69% of the Crowville Fire District's net position reflects its investment in capital assets (e.g., equipment), less any related debt used to acquire those assets that is still outstanding. These assets are not available for future spending.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Crowville Fire District to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets.

STATEMENT OF NET POSITION

ASSET	2018	2017
Cash and cash equivalents	$122,597	$246,798
Receivables	115,640	120,461
Capital assets (net of accumulated depreciation)	456,725	318,543
TOTAL ASSETS	$694,962	$685,802
LIABILITIES		
Accounts payable	$33,825	$7,159
TOTAL LIABILITIES	33,825	7,159

NET POSITION		
Invested in capital assets, net of related debt	$456,725	$318,543
Unrestricted	204,412	360,100
TOTAL NET POSITION	$661,137	$678,643

STATEMENT OF ACTIVITIES

	2018	2017
Public safety:		
Operating services	$114,412	$54,943
Materials and supplies	81,617	2,990
Travel	4,020	3,600
Depreciation expense	62,766	49,231
Total Program Expenses	262,815	110,764
General revenues:		
Taxes - ad valorem	111,419	118,924
FEMA Grant	118,096	
Energy Grant	20,000	
2% fire insurance rebate	11,382	12,354
Interest earned	1,538	687
Other	2	596
Special items - gain on disposal of assets	(17,128)	
Total General Revenues	245,309	132,561
Change in Net Assets	(17,506)	21,797
Net Position - Beginning of year	678,643	656,846
Net Position - End of year	$661,137	$678,643

Financial Analysis of the Government's Funds

As noted earlier, the Crowville Fire District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2018, the general fund's governmental fund balances of $204,412 showed a decrease of $155,688 over December 31, 2017.

General Fund Budgetary Highlights

The major difference between expenditures in the original budget and the final budget were due to an increase in estimated operating services and materials and supplies and decreases in travel and other charges and capital outlay. The major differences between revenues in the original budget and the final budget were due to a decrease in ad valorem taxes, fire insurance rebate and other revenues and an increase in federal grants, energy grant, use of money and property and other financing source.

Capital Asset and Debt Administration

Capital assets. The Crowville Fire District investment in capital assets for its governmental activities as of December 31, 2018, amounts to $456,725 (net of accumulated depreciation). This investment includes buildings, vehicles, furniture and equipment. There was an increase of $219,548 and decreases of $68,000 for the year.

Long-term debt. The Crowville Fire District has no debt outstanding at December 31, 2018.

Requests for Information

This financial report is designed to provide a general overview of the Crowville Fire District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Crowville Fire District, P.O. Box 297, Crowville, LA 71230.

May 20, 2019

BASIC FINANCIAL STATEMENTS

Statement A

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

STATEMENT OF NET POSITION
December 31, 2018

ASSETS	
Cash and cash equivalents	$122,597
Receivables	115,640
Capital assets (net of accumulated depreciation)	456,725
TOTAL ASSETS	$694,962
LIABILITIES	
Accounts payable	$33,825
TOTAL LIABILITIES	33,825
NET POSITION	
Invested in capital assets, net of related debt	456,725
Unrestricted	204,412
TOTAL NET POSITION	$661,137

See accompanying notes and accountant's compilation report.

Statement B

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

STATEMENT OF ACTIVITIES
December 31, 2018

Public safety:	
Operating services	$114,412
Materials and supplies	81,617
Travel	4,020
Depreciation expense	62,766
Total Program Expenses	262,815
General revenues:	
Taxes - ad valorem	111,419
FEMA Grant	118,096
Energy Grant	20,000
2% fire insurance rebate	11,382
Interest earned	1,538
Other revenues	2
Special items - gain on disposal of assets	(17,128)
Total General Revenues	245,309
Change in Net Assets	(17,506)
Net Position - Beginning of year	678,643
Net Position - End of year	$661,137

See accompanying notes and accountant's compilation report.

Statement C

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
GOVERNMENTAL FUNDS

Balance Sheet, December 31, 2018

ASSETS	
Cash and cash equivalents	$122,597
Accounts receivable	115,640
TOTAL ASSETS	$238,237
LIABILITIES AND FUND EQUITY	
Liabilities -	
Accounts payable	$33,825
Fund Equity - fund balances - unassigned	204,412
TOTAL LIABILITIES AND FUND EQUITY	$238,237

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position

For the Year Ended December 31, 2018

Total Fund Balances at December 31, 2018 - Governmental Funds (Statement C)		$204,412
Cost of capital assets at December 31, 2018	$1,007,187	
Less: Accumulated depreciation as of December 31, 2018	(550,462)	456,725
Net Position at December 31, 2018 (Statement A)		$661,137

Statement D

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2018

REVENUES	
Ad valorem taxes	$111,419
Intergovernmental revenues:	
FEMA - federal grant	118,096
Energy grant	20,000
Fire insurance rebate	11,382
Use of money and property	1,538
Other revenues	2
Total revenues	262,437
EXPENDITURES	
Public safety:	
Current:	
Operating services	114,412
Materials and supplies	81,617
Travel and other	4,020
Capital outlay	219,548
Total expenditures	419,597
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(157,160)
OTHER FINANCING SOURCES:	
Proceeds from sale of assets	1,472
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES	(155,688)
FUND BALANCE AT BEGINNING OF YEAR	360,100
FUND BALANCE AT END OF YEAR	$204,412

See accompanying notes and accountant's compilation report.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Reconciliation of Governmental Funds
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2018

Total net change in fund balances - governmental funds (Statement D)	($155,688)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed.	(18,600)
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	156,782
Change in net position of governmental activities (Statement B)	($17,506)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Crowville Fire District was created by the Franklin Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492, on November 3, 1987, by ordinance number 3321. The district is governed by a five member board appointed by the police jury. Board members serve without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

The accompanying financial statements of the Crowville Fire District have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments,* issued in June 1999.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Franklin Parish Police Jury is the financial reporting entity for Franklin Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Franklin Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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 police jury to impose its will on that organization and/or

    b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints certain commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the Franklin Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the Franklin Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The district's basic financial statements include both government-wide (reporting the district as a whole) and fund financial statements (reporting the district's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the district.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district's general revenues.

Allocation of Indirect Expenses - The district reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district's current operations require the use of only governmental funds. The governmental fund type used by the district is described as follows:

Governmental Fund Type

General Fund - The General Fund is the principal fund of the district and is used to account for the operations of the district's office. The various fees and charges due to the district's office are accounted for in this fund. General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

The governmental type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are budgeted in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year. No ad valorem taxes were received for current year due to the fire district failing to have election in time to renew the tax. A new tax was passed for the 2018 tax roll.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes and other intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. CASH AND CASH EQUIVALENTS

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2018, the district has cash and cash equivalents (book balances) totaling $122,597.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the 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 or exceed 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

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 bank. These deposits are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at December 31, 2018, total $124,067 and are fully secured by federal deposit insurance.

F. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the police jury maintains coverage on the fire district. The policy covers general liability, property, employee liability, and public officials liability. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2018.

G. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. The Crowville Fire District adopted GASB Statement 54 for the year ended December 31, 2018. As such, fund balances of the governmental funds are classified as follows:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Crowville Fire District's office or imposed by law through constitutional provisions or enabling legislation.

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Crowville Fire District's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of $204,412. If applicable, the agency would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

H. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana
Notes to the Financial Statements (Continued)

2. LEVIED TAXES

The district is authorized to levy a maximum tax of 4.0 mills on property within the boundaries of the district for maintenance and operation of the district. The tax was passed for 2013 and will expire with the 2022 tax roll.

The difference between authorized and levied millage is the result of reassessments of taxable property in the parish, as required by Article VII, Section 18 of the Louisiana Constitution of 1974. The following are the principal taxpayers for the parish and their 2018 assessed valuation.

	2018 Assessed Valuation	Per cent of Total Assessed Valuation
Tennessee Gas Pipeline Company	$12,957	9.44%
Perryville Gas Storage LLC	11,680	8.51%
Regency Intrastate	8,790	6.41%
ETC Tiger Pipeline, LLC	4,265	3.11%
Entergy Louisiana, LLC	2,899	2.11%
Columbia Gulf Transmission	1,889	1.38%
American Midstream, Inc.	1,791	1.31%
Winnsboro State Bank	1,510	1.10%
Franklin State Bank	1,497	1.09%
Northeast Louisiana Power Coop	1,483	1.08%
Total	$48,761	35.53%

3. CHANGES IN CAPITAL ASSETS

The following presents the changes in capital assets for the year ended December 31, 2018:

	Balance at January 1,	Additions	Deletions	Balance at December 31,
Buildings	$162,000	$135,800		$297,800
Improvements	NONE	8,080		8,080
Machinery and equipment	136,059	75,668		211,727
Vehicles	557,580		($68,000)	489,580
Total	$855,639	$219,548	($68,000)	$1,007,187
Depreciation on capital assets	($537,096)	($62,766)	$49,400	($550,462)
Net capital assets	$318,543	$156,782	($18,600)	$456,725

4. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 2018, nor is it aware of any unasserted claims.

5. COOPERATIVE AGREEMENT

The district has entered into a cooperative agreement with The Crowville Volunteer Fire Department for operation of the district. Under the agreement, the volunteer fire department is authorized to use any and all property and equipment of the district for fire fighting. The volunteer fire department is responsible for recruiting, training and equipping volunteer fire fighters. Further, the volunteer fire department is responsible for compliance with all applicable laws and regulations and for the upkeep of property and equipment. The Crowville Fire District retains the right to make any additions, expansions, or modifications to its property which it deems advisable. Further, the district is responsible for any insurance required or deemed advisable. Additionally, the district has the right to use the property at any time and in any manner that does not interfere with its use by the volunteer fire department in carrying out its responsibilities.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

Schedule 1

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2018

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes - ad valorem	$120,000	$115,000	$111,419	($3,581)
Intergovernmental revenues:				
FEMA grant - federal		118,096	118,096	
Energy grant		20,000	20,000	
Fire insurance rebate	12,500	11,382	11,382	
Use of money and property	660	1,050	1,538	488
Other revenues	500		2	2
Total revenues	133,660	265,528	262,437	(3,091)
EXPENDITURES				
Current:				
General government - public safety:				
Operating services	48,350	118,782	114,412	4,370
Materials and supplies	2,500	163,150	81,617	81,533
Travel and other charges	6,600	3,720	4,020	(300)
Capital outlay	165,000	135,800	219,548	(83,748)
Total expenditures	222,450	421,452	419,597	1,855
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(88,790)	(155,924)	(157,160)	(1,236)
OTHER FINANCING SOURCE				
Proceeds from disposal of assets		1,472	1,472	
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES	(88,790)	(154,452)	(155,688)	(1,236)
FUND BALANCE AT BEGINNING OF YEAR	227,831	211,701	360,100	148,399
FUND BALANCE AT END OF YEAR	$139,041	$57,249	$204,412	$147,163

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 board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

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. There was one budget amendment for the year ended December 31, 2018.

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended December 31, 2018

COMPENSATION PAID COMMISSIONERS

The schedule of compensation paid to commissioners is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The commissioners do not receive compensation for meetings.

Schedule 2

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Schedule of Compensation Paid Commissioners
For the Year Ended December 31, 2018

Gordon Raley	NONE
Josh Donnell	NONE
Dalton Wright	NONE
Shelton Kavalir	NONE
Paul Till	NONE
Total	NONE

Board members do not receive any compensation.

Schedule 3

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2018

GORDON RALEY, BOARD PRESIDENT

PURPOSE	**AMOUNT**
Volunteer fireman reimbursement	$240

Independent Accountant's Report on Applying Agreed-Upon Procedures

The following independent Accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide* and the *Louisiana Attestation Questionnaire*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

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

MARY JO FINLEY, CPA, INC.

A PROFESSIONAL ACCOUNTING CORPORATION
116 Professional Drive - West Monroe, LA 71291
Phone (318) 329-8880 - Fax (318) 329-8883

Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Independent Accountant's Report
On Applying Agreed-Upon Procedures

CROWVILLE FIRE DISTRICT
Crowville, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of the Crowville Fire District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Crowville Fire District's compliance with certain laws and regulations during the year ended December 31, 2018 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Crowville Fire District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the fiscal year for material and supplies exceeding $30,000 and public works exceeding $154,450. Compare the documentation for these expenditures to Louisiana Revised Statute(R.S.) 39:1551-39;1775 (the state procurement code) or RS 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   There were 3 purchases made during the year within the above scope. None of these expenditures required bids.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of the fire district as defined by LSA-RS 42:1101-1124 (the ethics law).

   Management provided me with the required list.

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

   Fire district does not have any employees.

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

   Fire district does not have any employees.

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

   Vendors do not appear on both lists.

Budgeting

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

   Management provided me with a copy of the original budget and amendments.

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

   I traced the adoption of the original budget and budget amendment to proper documentation.

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

   I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual revenues by more than 5%. Actual expenditures did not exceed budgeted expenditures by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

   (a) report whether the 6 disbursements agree to the amount and payee in the supporting documentation;

All 6 disbursements agreed to supporting documentation for amount and payee.

(b) report whether the 6 disbursements are coded to the correct fund and general ledger account, and;

All 6 disbursements were coded to the correct fund and general ledger account.

(c) report whether the 6 disbursements were approved in accordance with management's policies and procedures.

All 6 disbursements were approved by the Board.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

I inquired of management whether agendas for meetings were posted at the meeting place at least twenty-four hours prior to the meeting. Management stated that agendas were posted and a copy is retained with the minutes. From examination of these notices I determined that the date and time of posting is written on the notice to indicate compliance.

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.

I scanned all bank deposit slips for the year and noted no deposits which appeared to be proceeds of bank loans, bonds, 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, advance, or gifts.

No payments for bonuses, advances or gifts were noted.

State Audit Law

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

The fire district's report was due by June 30, 2019, and was submitted May 20, 2019.

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).

    The fire district did not enter into any contracts during the test period.

Prior Year Comments

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

    There were no other suggestions, exceptions, recommendations and/or comments.

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

This report is intended solely for the use of the Crowville Fire District 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 Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

West Monroe, Louisiana
May 20, 2019

Louisiana Attestation Questionnaire

The accompanying *Louisiana Attestation Questionnaire* has been completed by management and is included in this report as required by the questionnaire.

Mary Jo Finley, CPA, Inc.
116 Professional Drive
West Monroe, LA 71291

Mary Jo Finley, CPA, Inc.,

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 and the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, I make the following representations to you.

PUBLIC BID LAW

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

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

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. 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 which would constitute a violation of RS 42:1101-1124.

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

3. 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 which would constitute a violation of RS 42:1119.

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

BUDGETING

4. I have complied with the state budgeting requirements of the Local Government Budget Act (RS 39:1301-15) or the budget requirements of LSA-RS 39:1331-1342, as applicable.

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

ACCOUNTING AND REPORTING

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

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

6. I have filed my annual financial statements in accordance with LSA-RS 24:514, and 33:463 where applicable.

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

7. I have had my financial statements reviewed in accordance with RS 24:513.

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

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

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

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

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

MEETINGS

10. I have complied with the provisions of the Open Meetings Law, provided in RS 42:11 through 42:28.

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

DEBT

11. It is true I have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have I 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 RS 39:1410.60 - 1410:65.

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

ADVANCES AND BONUSES

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

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

PRIOR-YEAR COMMENTS

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

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

GENERAL

14. I are responsible for my compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

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

15. I have evaluated my compliance with these laws and regulations prior to making these representations.

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

16. I 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 [ ]

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

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

18. I 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 [X] No [ ] N/A [ ]

19. I 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 [X] No [ ] N/A [ ]

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

Agency Representative

May 20, 2019
Date