

# St. Helena Fire Protection District No. 4

## Annual Financial Statements

As of and for the Year Then Ended December 31, 2018  
With Supplemental Information Schedules



**BRUCE HARRELL & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

**St. Helena Fire Protection District No. 4**  
**Annual Financial Statements**  
**As of and for the Year Ended December 31, 2018**  
**With Supplemental Information Schedules**

**TABLE OF CONTENTS**

	<b>Statement</b>	<b>Page</b>
Independent Accountant’s Review Report .....		4
Required Supplemental Information (Part I):		
Management’s Discussion and Analysis.....		8
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position.....	A	15
Statement of Activities .....	B	16
Fund Financial Statements:		
Governmental Funds Financial Statements:		
Balance Sheet, Governmental Funds .....	C	18
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Financial Statement of Net Position.....	D	19
Statement of Revenues, Expenditures, and Changes in Fund Balances.....	E	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	F	21
Notes to the Financial Statements .....		23

**St. Helena Fire Protection District No. 4**  
**Annual Financial Statements**  
**As of and for the Year Ended December 31, 2018**  
**With Supplemental Information Schedules**

**TABLE OF CONTENTS**

	<b>Schedule</b>	<b>Page</b>
<b>Required Supplemental Information (Part II):</b>		
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget (GAAP Basis) to Actual - General Fund .....	1	36
<b>Other Supplemental Schedules:</b>		
Schedule of Compensation Paid to Board Members .....	2	38
Schedule of Compensation, Benefits, and Other Payments to Agency Head .....	3	39
Independent Accountant’s Report on Applying Agreed-Upon Procedures .....		40
Louisiana Attestation Questionnaire .....		44

Bruce C. Harrell, CPA

Kristi U. Bergeron, CPA  
Jessica H. Jones, CPA  
Brandy Westcott Garcia, CPA  
Michael P. Estay, CPA

INTERNET  
www.teamcpa.com

MEMBERS  
American Institute of CPAs  
Society of Louisiana CPAs



BRUCE HARRELL  
and COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

109 West Minnesota Park  
Park Place Suite 7  
Hammond, LA 70403  
VOICE: (985) 542-6372  
FAX: (985) 345-3156

KENTWOOD OFFICE  
P.O. Box 45 - 909 Avenue G  
Kentwood, LA 70444  
VOICE: (985) 229-5955  
FAX: (985) 229-5951

## Independent Accountant's Review Report

Board of Commissioners  
St. Helena Fire Protection District No. 4  
Greensburg, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. Helena Fire Protection District No. 4, Greensburg, Louisiana, a component unit of the St. Helena Parish Police Jury, as of and for the year ended December 31, 2018, 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 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 taken 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 the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

### Accountant's Responsibility

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

### Accountant's Conclusion

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

### Other Matters

#### *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 8-13 and page 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A Professional Accounting Corporation

St. Helena Fire Protection District No. 4  
Independent Accountant's Review Report  
Page 2

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. Such information is the responsibility of management. We have reviewed such required supplementary information, and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on it.

*Supplementary Information*

The supplementary information contained in the Other Supplemental Information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. We have reviewed such supplementary information, and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on it.

A handwritten signature in black ink that reads "Bruce Harrell & Co." with a stylized flourish at the end.

Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

Kentwood, Louisiana  
June 30, 2019

This Page Intentionally Left Blank

**Required Supplemental Information (Part I)**  
*Management's Discussion and Analysis*

**St. Helena Fire Protection District No. 4**  
**Management's Discussion and Analysis**  
**As of and for the Year Ended December 31, 2018**

**Introduction**

The St. Helena Fire Protection District No. 4, Greensburg, Louisiana (the District) is pleased to present its Annual Financial Statements developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - Management's Discussion and Analysis - For State and Local Governments* (GASB 34), and related standards.

The District's discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position, (d) identify any significant variations from the District's financial plan, and (e) identify individual fund issues or concerns.

Since Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, please read it in conjunction with the District's financial statements in this report.

**Financial Highlights**

- At December 31, 2018, the District's assets exceeded its liabilities by \$393,848 (net position). Of this amount, \$276,857 (unrestricted net position) may be used to meet the District's ongoing obligations to its citizens.
- For the year ended December 31, 2018, the District's total net position increased by \$9,893.
- At December 31, 2018, the District's governmental funds reported combined ending fund balances of \$325,705, a decrease of \$18,472 for the year. Of this amount, approximately 82.50% percent is available for spending at the District's discretion (unassigned fund balances).
- For the year ended December 31, 2018, the District's total debt for governmental funds decreased by \$37,140, due to the revenue bond and capital lease principal payments.

**Overview of the Annual Financial Report**

The financial statement focus is on both the District as a whole and on the major individual funds. Both perspectives, government-wide and major funds, allow the user to address relevant questions, broaden a basis for comparison, and enhance the District's accountability. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The MD&A is intended to serve as an introduction to the District's basic financial statements, which consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

**St. Helena Fire Protection District No. 4  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2018**

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances in a manner similar to a private-sector business. It now provides readers a concise "entity-wide" Statement of Net Position and Statement of Activities, seeking to give the user of the financial statements a broad overview of the District's financial position and results of operations in a manner similar to a private sector. If the District determines that presentation of a component unit (which are other governmental units for which the District can exercise significant influences or for which the Primary Government financial statements would be misleading if component unit information is not presented) is necessary to allow the reader to determine the relationship of the component unit and primary government, the component unit information is presented in a separate column of the financial statements or in a separate footnote. For the current fiscal year, the St. Helena Fire Protection District No. 4 has no component units.

The Statement of Net Position presents information on all the District's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District'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 the 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 (e.g., uncollected taxes).

**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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The District uses one category of funds to account for financial transactions: governmental funds. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar.

Governmental funds are used to account for most of the District's basic services. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances that are left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, there are differences in the information presented for government funds and for governmental activities in the government-wide financial statements. Review of these differences provides the reader of the financial statements insight on the long-term impact of the District's more immediate decisions on the current use of financial resources. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**St. Helena Fire Protection District No. 4  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2018**

The District maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Debt Service Fund, which are considered to be major funds. The basic government-wide fund financial statements can be found on Statements A and B of this report.

**Notes to the Financial Statements**

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

**Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The following table provides a summary of the District's net position for the current year as compared to the prior year. For more detailed information, see the Statement of Net Position in this report.

**Net Position  
2018 and 2017**

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Assets:		
Current and Other Assets	\$ 358,419	\$ 364,344
Capital Assets	171,896	181,650
Total Assets	<u>530,315</u>	<u>545,994</u>
Liabilities:		
Long-Term Debt Outstanding	102,552	139,692
Other Liabilities	33,915	22,347
Total Liabilities	<u>136,467</u>	<u>162,039</u>
Net Position:		
Net Investment in Capital Assets	68,143	39,778
Restricted for Debt Service	48,848	37,742
Unrestricted	276,857	306,435
Total Net Position	<u>\$ 393,848</u>	<u>\$ 383,955</u>

A large portion of the District's total assets is its investment in capital assets (e.g., land, land improvements, buildings, equipment, etc.) of \$171,896. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The decrease in Capital Assets of \$9,754 is due to the current year capital outlays of \$23,441, less depreciation expense of \$33,195.

The District had \$48,848 in net position subject to external restrictions on how they may be used. The District's restricted net position consists of cash reserves and ad valorem tax receivables less accrued interest payable in the Debt Service Fund.

The District had \$276,857 in unrestricted net position that may be used to meet the District's ongoing obligations to citizens and creditors.

The District's Net Investment in Capital Assets of \$68,143 indicates the amount the investment in capital assets exceeds the amount of related debt on capital assets.

**St. Helena Fire Protection District No. 4  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2018**

At the end of the current fiscal year, the District was able to report positive overall net position balances in both the government-wide and governmental activities. The same held true for the prior fiscal year.

**Changes in Net Position  
For the years ended December 31, 2018 and 2017**

	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Revenues:		
Program Revenues:		
Charges for Services	\$ 30,000	\$ 30,000
Operating Grants and Contributions	-	2,180
General Revenues:		
Ad Valorem Taxes	331,405	300,513
Interest Income	648	833
Miscellaneous	14,834	16,629
Insurance Proceeds	-	9,250
Gain (Loss) on Sale of Assets from Insurance Proceeds	-	3,270
Total Revenues	<u>376,887</u>	<u>362,675</u>
Expenses:		
Public Safety Fire Protection	362,594	334,709
Bond Interest	3,801	5,611
Capital Lease Interest	599	1,023
Total Expenses	<u>366,994</u>	<u>341,343</u>
Change in Net Position	9,893	21,332
Net Position, Beginning	383,955	362,623
Net Position, Ending	<u>\$ 393,848</u>	<u>\$ 383,955</u>

**Governmental Activities**

The District's net position increased by \$9,893 to \$393,848.

The District's general revenues increased overall by \$14,212 from the prior year mainly due to an increase in Ad Valorem Taxes in the amount of \$30,892 and a decrease of \$9,250 for insurance proceeds and a decrease of \$3,270 from gain on sale of assets.

Expenses of the District increased by \$25,651.

**Fund Financial Analysis**

As of the end of the current fiscal year, the District's General Fund and Debt Service Fund reported ending fund balances of \$276,857 and \$48,848, respectively. This represents a decrease of \$29,578 and an increase of \$11,106 respectively from prior year balances.

**St. Helena Fire Protection District No. 4  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2018**

**General Fund Budgetary Highlights**

For the general fund, there were no variances of actual revenues to final budgeted amounts and no variance of actual expenditures to final budgeted amounts that would constitute a violation of state budget law. The District also maintains a positive fund balance.

- Total actual revenue was more than the final budget by \$588 for 2018.
- The budgeted capital outlay expenditures increased by \$8,149 from the final budget.
- Actual expenditures for 2018 were more than the amended budget by \$12,209.

**Capital Assets and Debt Administration**

**Capital Assets**

The District's investment in capital assets for its governmental activities as of December 31, 2018 amounts to \$171,896 (net of depreciation). The total decrease in the District's investment in capital assets for the current fiscal year was \$9,754 (net of depreciation).

The capital additions, which included a security system, cutter and various other equipment totaled \$23,441.

The following table provides a summary of the District's capital assets (net of depreciation) at the end of the current year as compared to the prior year. For more detailed information, see Note 6 to the financial statements in this report.

**Capital Assets (Net of Depreciation)  
2018 and 2017**

<b>Capital Assets</b>	<b>Governmental Activities</b>	
	<b>2018</b>	<b>2017</b>
Land	\$ 14,318	\$ 14,318
Buildings and Improvements	100,695	100,695
Equipment	324,521	312,927
Furniture and Fixtures	646	646
Vehicles	337,432	325,585
Subtotal Capital Assets	<u>777,612</u>	<u>754,171</u>
Less: Accumulated Depreciation	<u>(605,716)</u>	<u>(572,521)</u>
<b>Capital Assets, Net</b>	<u><u>\$ 171,896</u></u>	<u><u>\$ 181,650</u></u>

Capital asset additions included a lawnmower and various other equipment that totaled \$23,441.

**St. Helena Fire Protection District No. 4  
Management's Discussion and Analysis  
As of and for the Year Ended December 31, 2018**

**Long-Term Debt**

At December 31, 2018, the District had total debt outstanding of \$102,552. Of this total, \$37,552 is due within one year and \$65,000 is due within greater than one year. The following table provides a summary of the District's outstanding debt at the end of the current year as compared to the prior year. For more detailed information, see Note 8 to the financial statements in this report.

<b>Outstanding Debt</b>		<b>2016 and 2015</b>	
		<b>Governmental Activities</b>	
		<b>2018</b>	<b>2017</b>
Capital Leases	\$	7,552	\$ 14,692
Revenue Bonds		95,000	125,000
Total Outstanding Debt	\$	102,552	139,692

**Economic Factors and next year's Budget and Rates**

The District expects, based on current trends, that ad valorem tax revenue will remain relatively stable, and the Board will actively monitor expenditures to ensure that the District remains in compliance with requirements of budget law and sound financial management.

**Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances and show the District's accountability for the money it receives. Questions regarding this report or requests for additional information should be addressed to Wayne Jones, President, St. Helena Fire Protection District No. 4, 8352 Hwy 37, Greensburg, Louisiana, 70441, Phone 225-222-4723.

**Basic Financial Statements**  
**Government-Wide Financial Statements**

**St. Helena Fire Protection District No. 4**  
**Statement of Net Position**  
**As of December 31, 2018**

**Statement A**

	<u><b>Governmental Activities</b></u>
<b>Assets</b>	
Current Assets:	
Cash and Cash Equivalents	\$ 24,951
Receivables, Net:	
Ad Valorem Taxes Receivable	325,200
Prepaid Insurance	8,268
Total Current Assets	<u>358,419</u>
Capital Assets:	
Land	14,318
Capital Assets, Net	<u>157,578</u>
Total Capital Assets	<u>171,896</u>
<b>Total Assets</b>	<u>530,315</u>
<b>Liabilities</b>	
Current Liabilities:	
Accounts Payable	18,156
Other Accrued Payables	14,558
Bonds Payable	30,000
Capital Leases	7,552
Accrued Interest Payable	1,201
Total Current Liabilities	<u>71,467</u>
Long Term Liabilities:	
Bonds Payable	65,000
Capital Leases	-
Total Long Term Liabilities	<u>65,000</u>
<b>Total Liabilities</b>	<u>136,467</u>
<b>Net Position</b>	
Net Investment in Capital Assets	68,143
Restricted for:	
Debt Service	48,848
Unrestricted	276,857
<b>Total Net Position</b>	<u>\$ 393,848</u>

See accompanying notes and independent accountant's review report.

Statement B

St. Helena Fire Protection District No. 4  
 Statement of Activities  
 For the year ended December 31, 2018

	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Changes of Primary Government</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants &amp; Contributions</u>	<u>Net (Expenses) Revenues</u>	<u>Governmental Activities</u>
<b>Governmental Activities</b>					
Public Safety, Fire Protection	\$ 362,594	\$ 30,000	\$ -	\$ (332,594)	\$ (332,594)
Bond Interest Expense	3,801	-	-	(3,801)	(3,801)
Capital Lease Interest	599	-	-	(599)	(599)
<b>Total Governmental Activities</b>	<u>366,994</u>	<u>30,000</u>	<u>-</u>	<u>(336,994)</u>	<u>(336,994)</u>
<b>General Revenues:</b>					
Taxes:					
Ad Valorem Taxes					331,405
Interest Income					648
Miscellaneous					14,834
<b>Total General Revenues and Transfers</b>					<u>346,887</u>
<b>Change in Net Position</b>					<u>9,893</u>
<b>Net Position - Beginning</b>					<u>383,955</u>
<b>Net Position - Ending</b>					<u>\$ 393,848</u>

See accompanying notes and independent accountant's review report.

**Basic Financial Statements**  
Fund Financial Statements

## Statement C

**St. Helena Fire Protection District No. 4**  
**Balance Sheet, Governmental Funds**  
**As of December 31, 2018**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>Assets</b>			
Cash and Equivalents	\$ 7,099	\$ 17,852	\$ 24,951
Receivables, Net:			
Ad Valorem Taxes Receivable	290,730	34,470	325,200
Due From Other Funds	2,341	-	2,341
Prepaid Insurance	8,268	-	8,268
<b>Total Assets</b>	<u>\$ 308,438</u>	<u>\$ 52,322</u>	<u>\$ 360,760</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts Payable	\$ 18,156	\$ -	\$ 18,156
Other Accrued Liabilities	13,425	1,133	14,558
Due to Other Funds	-	2,341	2,341
<b>Total Liabilities</b>	<u>31,581</u>	<u>3,474</u>	<u>35,055</u>
Fund Balances:			
Nonspendable	8,268	-	8,268
Restricted	-	48,848	48,848
Unassigned	268,589	-	268,589
<b>Total Fund Balances</b>	<u>276,857</u>	<u>48,848</u>	<u>325,705</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 308,438</u>	<u>\$ 52,322</u>	<u>\$ 360,760</u>

See accompanying notes and independent accountant's review report.

**St. Helena Fire Protection District No. 4  
Reconciliation of the Governmental Funds Balance Sheet  
to the Government-Wide Financial Statement of Net Position  
As of December 31, 2018**

Amounts reported for governmental activities in the Statement of Net Position are different because:

<b>Fund Balances, Total Governmental Funds (Statement C)</b>	\$	325,705
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds.		
Governmental capital assets net of depreciation		171,896
Long-term liabilities including bonds payable and capital leases payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Bonds Payable		(95,000)
Capital Leases Payable		(7,552)
Accrued interest on bonds payable and capital leases payable are not accrued in the governmental funds.		
Accrued Interest, Bonds Payable		(987)
Accrued Interest, Capital Leases Payable		(214)
<b>Net Position of Governmental Activities (Statement A)</b>	\$	393,848

See accompanying notes and independent accountant's review report.

**St. Helena Fire Protection District No. 4**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the year ended December 31, 2018**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Ad Valorem Taxes	\$ 284,336	\$ 47,069	\$ 331,405
Service Fees	30,000	-	30,000
Interest	595	53	648
Miscellaneous	14,834	-	14,834
<b>Total Revenues</b>	<u>329,765</u>	<u>47,122</u>	<u>376,887</u>
<b>Expenditures</b>			
Public Safety: Fire			
Salaries	137,184	-	137,184
Benefits	23,864	-	23,864
Payroll Taxes	10,495	-	10,495
Insurance	31,576	-	31,576
Fuel & Vehicle Expense	39,633	-	39,633
Other operating	5,673	-	5,673
Professional Fees	14,448	-	14,448
Repairs and Maintenance	7,382	-	7,382
Supplies	42,127	-	42,127
Telephone	4,907	-	4,907
Utilities	10,627	-	10,627
Capital Outlays	23,441	-	23,441
Debt Service			
Principal	7,140	30,000	37,140
Interest	846	4,533	5,379
Other	-	1,483	1,483
<b>Total Expenditures</b>	<u>359,343</u>	<u>36,016</u>	<u>395,359</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(29,578)</u>	<u>11,106</u>	<u>(18,472)</u>
<b>Net Change in Fund Balances</b>	<u>(29,578)</u>	<u>11,106</u>	<u>(18,472)</u>
<b>Fund Balances, Beginning</b>	<u>306,435</u>	<u>37,742</u>	<u>344,177</u>
<b>Fund Balances, Ending</b>	<u>\$ 276,857</u>	<u>\$ 48,848</u>	<u>\$ 325,705</u>

See accompanying notes and independent accountant's review report.

**St. Helena Fire Protection District No. 4**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the year ended December 31, 2018**

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

**Net Change in Fund Balances, Total Governmental Funds, Statement E** \$ (18,472)

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 depreciation exceeded capital outlays in the current period.

Expenditures for capital assets	\$ 23,441	
Less:		
Current year depreciation	(33,195)	(9,754)

Repayment of bonds payable and capital leases principal is an expenditure in governmental funds but the repayment reduces long-term liabilities in the statement of net position.

Principal payments - bonds		30,000
Principal payments - capital leases		7,140

Accrued interest on bonds payable and capital leases payable is not accrued in the governmental funds but is accrued in the governmental activities.

Decrease in Accrued Interest Payable		979
--------------------------------------	--	-----

**Change in Net Position of Governmental Activities, Statement B** \$ 9,893

See accompanying notes and independent accountant's review report.

# Basic Financial Statements

## Notes to the Financial Statements

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**Introduction**

St. Helena Fire Protection District No. 4, Greensburg, Louisiana was created by ordinance of the St. Helena Parish Police Jury for the purpose of acquiring, maintaining, and operating building, machinery, water tanks, water hydrants, water lines, and any other things necessary to provide proper fire prevention and control of the property within the District. The District operates under the direction of a five-member board appointed by the St. Helena Parish Police Jury.

Governmental Accounting Standards Board (GASB) Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this statement, the District is considered a component unit of the St. Helena Parish Police Jury.

**1. Summary of Significant Accounting Policies**

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

Government-Wide Financial Statements (GWFS) – As required by the Governmental Accounting Standards Board (GASB), the District implemented GASB Statement No. 63, *“Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”*, during the year ended December 31, 2012. GASB Statement No. 63 includes guidance for deferred outflows and deferred inflows of resources, which are distinct from and in addition to the assets and liabilities reported on the GWFS and reports the residual effect as net position, rather than as net assets as previously reported on the GWFS. While the District implemented GASB 63, the District did not have any deferred outflows or deferred inflows of resources at December 31, 2018. The definition and reporting of net position is further described in *Footnote J – Net Position/Fund Balance*.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all non fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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 and 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.

**B. 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. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

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 of 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 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. 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. All other revenue items are considered to be measurable and available only when cash is received by the government.

The District reports the following major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Debt Service Fund* is used to account for financial resources set aside to pay interest and principal on long term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule, if applicable, are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources 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.

**C. Deposits and Investments**

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

Investments for the District are reported at fair market value. The District did not hold any investments at December 31, 2018.

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**D. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities are reported in the government-wide financial statements as “internal balances.”

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

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

Property taxes are levied on a calendar year basis and become due on January 1 of each year. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund	6.81 mills	6.06 mills	2020
General Fund	22.71 mills	20.20 mills	2021
Debt Service Fund	3.00 mills	3.00 mills	2020
Total	<u>32.52 mills</u>	<u>29.26 mills</u>	

At December 31, 2018, there were no taxpayers whose percentage of total assessed valuation was five percent or more of the total assessed valuation.

**E. Inventories and Prepaid Items**

All inventories are valued at cost using the first-in/first-out method. Inventories of the governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**F. Restricted Assets**

For the Debt Service Fund, restricted assets consist of cash resources set aside for repayment of revenue bonds and interest in accordance with applicable bond covenants.

**G. Capital Assets**

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. The district maintains a threshold level of \$300 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

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

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 & Improvements	20 - 40 Years
Equipment	5 - 15 Years
Furniture	5 Years
Vehicles	15 Years

**H. Compensated Absences**

The District adopted the following leave policy effective September 1, 2016:

Vacation Leave: Vacation leave is earned by all permanent full-time employees according to the length of service:

- 1 to 3 years = 40 hours of vacation
- 4 to 10 years = 80 hours of vacation
- 10 or more years = 120 hours of vacation

Vacation leave not taken in the year earned cannot be carried forward. Accordingly, the District has no accumulated compensated absences requiring recognition in accordance with GASB-16, *Accounting for Compensated Absences*.

Sick Leave: Sick leave is earned by all full-time employees at a rate of one day for each month of employment. Sick leave must be used in the same year earned. Also in accordance with GASB-16, no liability has been accrued for unused employee sick leave.

**I. Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The District has implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, but since current debt issues have no associated bond issuance costs, the implementation of this standard did not require revision in current accounting policies for existing debt. If applicable, bond premiums and discounts continue to be amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Under GASB Statement No. 65, if applicable for any new debt issue, debt issuance costs, other than prepaid insurance costs, should be recognized as an expense in the period incurred. Any prepaid insurance costs of any new debt issuance should be reported as an asset and recognized as an expense in a systematic and rational manner over the duration of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**J. Net Position/Fund Balance**

GASB Statement No. 34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*, required reclassification 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 for the government-wide financial statements requires the following components of net position:

- **Net Investment in Capital Assets** – Capital assets including restricted capital assets, when applicable, net of accumulated depreciation reduced by the outstanding balance of any bonds, or indebtedness attributable to the acquisition, construction, or improvement of those assets. Deferred outflow of resources and deferred inflows of resources that are attributable to the acquisition, 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 year-end, the portion of the debt or deferred inflows of resources attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt or deferred inflows of resources should be included in the same net position calculation as unspent proceeds.
- **Restricted Net Position** – Net position with constraints placed on net asset use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

In the fund statements, governmental fund equity is classified as fund balance. The District adopted GASB 54 for the year ended December 31, 2011. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- **Nonspendable.** These are amounts that can not 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 specific purposes determined by a formal decision of the Board, which is the highest level of decision-making authority for the District. To be reported as committed, amounts cannot be used for any other purposes unless the Board takes the same highest-level action to remove or change the constraint.
- **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.

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

- **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.

**K. Comparative Data/Reclassifications**

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**L. 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.

**M. 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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

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

**O. Pension Plans**

The St. Helena Fire Protection District No. 4 is not a member of any retirement system. The District is a member of the Social Security system.

**2. Stewardship, Compliance and Accountability**

The District's budget procedures are defined in state law, Louisiana Revised Statutes 39:1301-14. The major requirements of the Local Government Budget Act are summarized as follows:

1. The District must adopt a budget each year for the general fund and each special revenue fund, if applicable.
2. The chairman must prepare a proposed budget and submit the proposed budget to the Board of Commissioners for consideration 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 in each parish in which the District has jurisdiction. The proposed expenditures were less than \$500,000; therefore a public hearing was not required.

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

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 26, 2017.

3. 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 November 19, 2018.
4. The budget for the General Fund was adopted on a basis consistent with generally accepted accounting principles (GAAP). Accordingly, the Budgetary Comparison Schedule for the General Fund presents actual expenditures in accordance with the accounting principals generally accepted in the United States of America on a basis consistent with the legally adopted budgets as amended. All budgetary amounts presented reflect the original budget and the amended budget (which have been adjusted for legally authorized revisions of the annual budget during the year).

**3. Cash and Cash Equivalents**

At December 31, 2018, the District has cash and cash equivalents (book balances) as follows:

	<b>December 31, 2018</b>
Cash on Hand	\$ 200
Interest-Bearing Deposits	24,751
Total	\$ 24,951

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.

At December 31, 2018, the district has \$25,695 in interest-bearing deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance.

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The District does not have a formal policy for custodial risk. However, 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.

**4. Receivables**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts are based upon historical trends and the period aging and write-off of accounts receivable. The major receivable balance for the governmental activities includes ad valorem taxes.

In the fund financial statements, the material receivable in governmental funds also includes a revenue accrual for ad valorem taxes. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. However, a total for uncollectible property taxes

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

was recorded based on past experience and the total ad valorem receivable at fiscal year end was recorded net of the uncollectible amount. Interest and investment earnings are recorded only if paid within 60 days since they would be considered both measurable and available.

Ad valorem taxes attach as an enforceable lien on property as of January 1 of 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<sup>st</sup> of each year. Revenues from ad valorem taxes are budgeted in the year billed and are recognized as revenue when billed. The St. Helena Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the St. Helena Parish Assessor. The taxes are generally collected in December of the current year and January and February of the ensuing year.

For 2018, the District levied 29.52 mills for the general fund and 3.50 mills for debt service for a total tax levy of \$420,799 on taxable property valued at \$12,743,770. The tax levy was subject to total homestead exceptions of \$88,963 reducing the District's total ad valorem revenues for the current year to \$331,836.

The Governmental Fund receivables at December 31, 2018 consist of the following:

<b>Government Receivables</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Total</b>
Ad Valorem	\$ 296,663	\$ 35,173	\$ 331,836
Federal Grants	-	-	-
Less: Allowance for Uncollectible	(5,933)	(703)	(6,636)
<b>Total Government Receivables</b>	<b>\$ 290,730</b>	<b>\$ 34,470</b>	<b>\$ 325,200</b>

**5. Interfund Receivables/Payables**

As of December 31, 2018, below are the Interfund Receivables or Payables:

<b>Interfund Balances</b>	<b>Due To</b>	<b>Due From</b>
<b>General Fund</b>	\$ 2,341	\$ -
<b>Debt Service Fund</b>	-	2,341
<b>Total Interfund Balances</b>	<b>\$ 2,341</b>	<b>\$ 2,341</b>

These interfund balances are due to an overpayment of ad valorem taxes transferred to the debt service fund.

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**6. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2018 for governmental activities is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities Capital Assets:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 14,318	\$ -	\$ -	\$ 14,318
Total Capital Assets Not Being Depreciated	<u>14,318</u>	<u>-</u>	<u>-</u>	<u>14,318</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	100,695	-	-	100,695
Equipment	312,927	11,594	-	324,521
Furniture and Fixtures	646	-	-	646
Vehicles	325,585	11,847	-	337,432
Total Capital Assets Being Depreciated	<u>739,853</u>	<u>23,441</u>	<u>-</u>	<u>763,294</u>
Less Accumulated Depreciation for:				
Buildings and Improvements	38,897	3,071	-	41,968
Equipment	254,719	10,844	-	265,563
Furniture and Fixtures	645	-	-	645
Vehicles	278,260	19,280	-	297,540
Total Accumulated Depreciation	<u>572,521</u>	<u>33,195</u>	<u>-</u>	<u>605,716</u>
Total Capital Assets Being Depreciated, Net	<u>167,332</u>	<u>(9,754)</u>	<u>-</u>	<u>157,578</u>
<b>Total Governmental Activities Capital Assets, Net</b>	<b>\$ <u>181,650</u></b>	<b>\$ <u>(9,754)</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>171,896</u></b>

Depreciation was charged to governmental functions as follows:

Public Safety Fire Protection	\$ 33,195
	<u>\$ 33,195</u>

Capital asset additions included a lawnmower and various other equipment that totaled \$23,441. Depreciation expense for the year ended December 31, 2018 was \$33,195.

**7. Accounts and Other Payables**

The Governmental Fund payables at December 31, 2018 are as follows:

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>Governmental Funds Payable</b>			
Accounts	\$ 18,156	\$ -	\$ 18,156
Other Accrued Liabilities			
Pension Payable	9,557	1,133	10,690
Payroll Taxes Payable	3,868	-	3,868
<b>Total Government Funds Payable</b>	<b>\$ <u>31,581</u></b>	<b>\$ <u>1,133</u></b>	<b>\$ <u>32,714</u></b>

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**8. Leases and Long-Term Obligations**

The following is a summary of long-term obligation transactions for the year ended December 31, 2018:

	<u>Governmental Activities</u>		<b>Total Long-Term Obligations</b>
	<u>Capital Leases</u>	<u>Revenue Bonds</u>	
Beginning Balance	\$ 14,692	\$ 125,000	\$ 139,692
Additions	-	-	-
Deletions	7,140	30,000	37,140
Ending Balance	<u>\$ 7,552</u>	<u>\$ 95,000</u>	<u>\$ 102,552</u>

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of the long-term obligations:

	<u>Governmental Activities</u>		<b>Total Long-Term Obligations</b>
	<u>Capital Leases</u>	<u>Revenue Bonds</u>	
Current Portion	\$ 7,552	\$ 30,000	\$ 37,552
Long-Term Portion	-	65,000	65,000
	<u>\$ 7,552</u>	<u>\$ 95,000</u>	<u>\$ 102,552</u>

Long Term Debt as of December 31, 2018 is as follows:

	<u>Bonds Payable End of Year</u>	<u>Due Within One Year</u>
Governmental \$ 400,000 General Obligation Bonds, Series 2001 Dated 6/12/2002, due in annual installments of principal and interest between \$10,000 and \$35,000 with interest ranging from 1.95% to 4.25% through 3/1/2021	\$ 95,000	\$ 30,000
Governmental \$ 40,000 Capital Lease, collateralized by equipment Dated 8/30/2013 due in annual installments of principal and interest of \$7,987 with interest at 5.8% through 6/15/19	7,552	7,552
	<u>\$ 102,552</u>	<u>\$ 37,552</u>

The annual requirements to amortize all debt outstanding at December 31, 2018, including interest payments of \$6,629 are as follows:

Year Ending 12/31/18	<u>Capital Lease - \$40,000</u>			<u>General Obligation Bonds - \$400,000</u>			<u>Total</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 7,552	\$ 435	\$ 7,987	\$ 30,000	\$ 3,340	\$ 33,340	\$ 37,552	3,775	41,327
2020	-	-	-	30,000	2,110	32,110	30,000	2,110	32,110
2021	-	-	-	35,000	744	35,744	35,000	744	35,744
2022	-	-	-	-	-	-	-	-	-
	<u>\$ 7,552</u>	<u>\$ 435</u>	<u>\$ 7,987</u>	<u>\$ 95,000</u>	<u>\$ 6,194</u>	<u>\$ 101,194</u>	<u>\$ 102,552</u>	<u>\$ 6,629</u>	<u>\$ 109,181</u>

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**9. Dedication of Proceeds and Flow of Funds – Ad Valorem Tax**

Proceeds of a special three mill tax, first levied in 2001, are levied on the dollar of assessed valuation on all property subject to taxation in the District and was dedicated for the purpose of acquiring land, buildings, equipment, and other facilities in the District for fire protection purposes. The special three mill tax expires in 2020.

The District, through its governing authority, adopted a resolution on August 22, 2000, authorizing the issuance of \$400,000 of twenty year General Obligation Bonds, Series 2001, for the purpose of purchasing and acquiring land, buildings, equipment, and other facilities, in the District for fire protection purposes. In that resolution, the proceeds of the ten year special tax were irrevocably and irrepealably pledged and dedicated in an amount sufficient for payment of the general obligation bonds authorized and interest as they become due and for other purposes. The certificate resolution requires that proceeds of the special tax now being levied and collected by the District is to be deposited with the District's fiscal agent bank in a "Sinking Fund" (Debt Service Fund) until such time as there is on deposit in the Sinking Fund sufficient proceeds of the tax to pay all principal and interest falling due on the certificate in the ensuing year. After such time as there has been accumulated in the Sinking Fund the amount described in the preceding sentence, any surplus monies derived from the tax may be used by the District for any of the purposes for which the tax is authorized to be levied. The District shall make available from the Sinking Fund to paying agent at least three days in advance of the date on which each payment of principal and interest on the certificate falls due, funds fully sufficient to pay promptly the principal and interest falling due on such date.

After funds have been set aside out of the revenues of the tax for each tax roll year sufficient to pay the principal and interest on the certificate for the ensuing calendar year, and all required amounts have been deposited in the Sinking Fund, then any excess of annual revenues of the tax remaining for that tax roll year shall be free for expenditures by the District for the purposes for which the tax was authorized by the voters.

As of December 31, 2018, the District was in compliance with the certificate covenants since the amount of cash, plus ad valorem taxes due the District, exceeded the sinking fund requirement.

**10. Restricted Fund Balances**

At December 31, 2018, the debt service fund recorded a restricted fund balance of \$48,848 to indicate that a portion of the fund equity is legally segregated for specific future use.

**11. Risk Management**

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 purchases commercial insurance policies and bonds for any and all claims related to the aforementioned risks. The District's payment of the insurance policy deductible is the only liability associated with these policies and bonds. There has been no significant decrease in insurance coverage from the prior year, and the amount of settlements has not exceeded the insurance coverage for the past three fiscal years.

**12. Contingent Liabilities**

At December 31, 2018, the District was not involved in any outstanding litigation or claims.

**St. Helena Fire Protection District No. 4**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 2018**

**13. Cooperative Endeavor Agreements**

The St. Helena Fire Protection District No. 4 has a cooperative agreement with the St. Helena Parish Police Jury to provide first responder medical emergency services throughout the parish from January 1, 2018 to December 31, 2018. The St. Helena Fire Protection District No. 4 received \$30,000 from the St. Helena Parish Police Jury in return for the services.

**14. Subsequent Events**

Subsequent events have been evaluated by management through June 30, 2019, the date the financial statements were available for issuance. No events were noted that require recording or disclosure in the financial statements for the year ending December 31, 2018.

## Required Supplemental Information (Part II)

**St. Helena Fire Protection District No. 4**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) to Actual**  
**General Fund**  
**For the year ended December 31, 2018**

	Budgeted Amounts		Actual Amounts GAAP Basis	Variance Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Ad Valorem Taxes	\$ 262,950	\$ 283,716	\$ 284,336	\$ 620
Service Fees	30,000	30,000	30,000	-
Interest	850	627	595	(32)
Miscellaneous	6,600	14,834	14,834	-
<b>Total Revenues</b>	<b>300,400</b>	<b>329,177</b>	<b>329,765</b>	<b>588</b>
<b>Expenditures</b>				
Public Safety: Fire				
Salaries	130,104	134,655	137,184	(2,529)
Benefits	22,258	25,210	23,864	1,346
Payroll Taxes	9,953	10,302	10,495	(193)
Insurance	33,000	34,948	31,576	3,372
Fuel	25,300	41,300	39,633	1,667
Other operating	3,000	5,361	5,673	(312)
Professional Fees	14,000	14,400	14,448	(48)
Repairs and Maintenance	5,000	7,200	7,382	(182)
Supplies	37,000	37,000	42,127	(5,127)
Telephone	4,000	4,900	4,907	(7)
Utilities	8,600	8,580	10,627	(2,047)
Capital Outlays	-	15,292	23,441	(8,149)
Debt Service				
Principal	6,751	7,140	7,140	-
Interest	1,235	846	846	-
<b>Total Expenditures</b>	<b>300,201</b>	<b>347,134</b>	<b>359,343</b>	<b>(12,209)</b>
<b>Excess Revenues (Expenditures)</b>	<b>199</b>	<b>(17,957)</b>	<b>(29,578)</b>	<b>(11,621)</b>
<b>Net Change in Fund Balances</b>	<b>199</b>	<b>(17,957)</b>	<b>(29,578)</b>	<b>(11,621)</b>
<b>Fund Balances, Beginning</b>	<b>301,192</b>	<b>306,435</b>	<b>306,435</b>	<b>-</b>
<b>Fund Balances, Ending</b>	<b>\$ 301,391</b>	<b>\$ 288,478</b>	<b>\$ 276,857</b>	<b>\$ (11,621)</b>

See independent accountant's review report.

## Other Supplemental Information

**Schedule 2**

**St. Helena Fire Protection District No. 4  
Schedule of Compensation Paid to Board Members  
For the year ended December 31, 2018**

<b>Name and Title / Contact Number</b>	<b>Address</b>	<b>Compensation Received</b>
Wayne Jones, President (225) 222-4723	1403 Highway 37 Greensburg, LA 70441	\$ -
Quanika Muse (225) 222-7431	P.O. Box 13 Greensburg, LA 70441	-
Joey Dier (225) 953-1432	8053 Hwy 37 Greensburg, LA 70441	-
Leslie Reeves (985) 222-6367	10360 Highway 449 Greensburg, LA 70441	-
Rochelle Williams Pattie (985) 514-8226	81 Cudas Lane Greensburg, LA 70441	-
		\$ -
		-

See independent accountant's review report.

**Schedule 3**

**St. Helena Fire Protection District No. 4  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the year ended December 31, 2018**

**Agency Head Name: Wayne Jones, President**

<b>Purpose</b>	<b>Amount</b>
Board Member Per Diem	\$ -
	\$ -

See independent accountant's review report.

Bruce C. Harrell, CPA

Kristi U. Bergeron, CPA  
Jessica H. Jones, CPA  
Brandy Westcott Garcia, CPA  
Michael P. Estay, CPA

INTERNET  
www.teamcpa.com

MEMBERS  
American Institute of CPAs  
Society of Louisiana CPAs



BRUCE HARRELL  
and COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
Professional Accounting Corporation

109 West Minnesota Park  
Park Place Suite 7  
Hammond, LA 70403  
VOICE: (985) 542-6372  
FAX: (985) 345-3156

KENTWOOD OFFICE  
P.O. Box 45 - 909 Avenue G  
Kentwood, LA 70444  
VOICE: (985) 229-5955  
FAX: (985) 229-5951

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

Board of Commissioners  
St. Helena Fire Protection District No. 4  
8352 Highway 37  
Greensburg, Louisiana 70441

We have performed the procedures enumerated below, which were agreed to by St. Helena Fire Protection District No. 4 and the Louisiana Legislative Auditor (the specified parties), on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for materials 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 R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*Results:* There were no expenditures exceeding thresholds necessitating bid law compliance in 2018.

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

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

*Results:* Management provided us with the required list.

## **BRUCE HARRELL & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

### **St. Helena Fire Protection District No. 4 Independent Accountant's Report on Applying Agreed-Upon Procedures**

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

*Results:* Management provided us with the required list.

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

*Results:* None of the employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

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

*Results:* Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

#### *Budgeting*

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

*Results:* Management provided us with a copy of the original budget and amendments.

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

*Results:* We traced the budget and amendments to the minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*Results:* We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were not below budgeted amounts and actual expenditures were not above budgeted amounts by more than five percent.

#### *Accounting and Reporting*

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

## **BRUCE HARRELL & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

### **St. Helena Fire Protection District No. 4 Independent Accountant's Report on Applying Agreed-Upon Procedures**

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation;

*Results:* Each of the six selected disbursements agree to the amount and the payee in the supporting documentation.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account;

*Results:* Each of the six selected disbursements were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

*Results:* Documentation supporting each of the six selected disbursements included the signature of the chairman of the Board of Commissioners.

#### *Meetings*

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

*Results:* The District properly complied with the requirements of the open meetings law.

#### *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.

*Results:* We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### *Advance*

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

*Results:* We scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

**BRUCE HARRELL & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS

A Professional Accounting Corporation

**St. Helena Fire Protection District No. 4  
Independent Accountant’s Report on Applying Agreed-Upon Procedures**

*State Audit Law*

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

*Results.* The District’s report was filed timely.

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).

*Results.* The District represented that the agency was in compliance with R.S. 24:513.

*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.

*Results.* Our prior year report, dated June 9, 2018, did not include any suggestions, exceptions, recommendations, or comments.

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

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



Bruce Harrell & Company, CPAs  
A Professional Accounting Corporation

Kentwood, Louisiana  
June 30, 2019

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

2016

Bruce Harrell & Company, CPAs  
P.O. Box 45  
909 Avenue G  
Kentwood, LA 70444

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

**Public Bid Law**

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

Yes  No

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

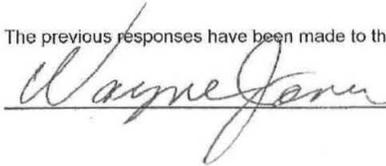
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period 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

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



\_\_\_\_\_  
President 6/30/19 Date