

**Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Financial Statements  
and  
Report on Agreed – Upon Procedures  
As of and For the Year Ended December 31, 2019**

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana

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# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA  
J. PRESTON DELAUNE, CPA

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Accountants' Review Report

To the Board of Commissioners  
Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and major fund of the Webster Parish Fire Protection District No. 9, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management of the Webster Parish Fire Protection District No. 9. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

### **Accountants' Responsibility**

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

### **Accountants' 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.

### **Required Supplemental Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 18 – 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the

basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

#### **Supplementary Information**

The supplementary information included in the accompanying Schedule of Per Diem Paid Commissioners and Schedule of Compensation, Benefits, and Other Payments to Agency Head on pages 20 – 21 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on it.

A handwritten signature in black ink, appearing to read "Cook & Morehart", with a long horizontal flourish extending to the right.

Cook & Morehart  
Certified Public Accountants  
June 19, 2020

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Statement of Net Position  
December 31, 2019

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 70,245
Investments	36,330
Accounts receivable - ad valorem taxes	316,082
Prepaid expenses	7,692
Capital assets:	
Non-depreciable	151,000
Depreciable	<u>1,180,444</u>
Total assets	<u>1,761,793</u>
<b>LIABILITIES</b>	
Accounts payable	<u>1,654</u>
Total liabilities	<u>1,654</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue- ad valorem taxes	<u>316,082</u>
<b>NET POSITION</b>	
Investment in capital assets	1,331,444
Unrestricted	<u>112,613</u>
Total net position	<u><u>\$ 1,444,057</u></u>

See accompanying notes and independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Statement of Activities  
For the Year Ended December 31, 2019

GOVERNMENTAL ACTIVITIES

Expenses:

Public Safety - fire protection	\$ 194,360
	<u>194,360</u>

General revenues:

Ad valorem taxes	278,832
Fire insurance rebate	5,272
Interest income	339
Water meter receipts	7,079
Other income	<u>4,374</u>
Total general revenues	<u>295,896</u>

Change in net position	101,536
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Net position - beginning, restated	<u>1,342,521</u>
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Net position - ending	<u><u>\$ 1,444,057</u></u>
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See accompanying notes and independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Balance Sheet  
Governmental Fund  
December 31, 2019

	General Fund
Assets	
Cash	\$ 70,245
Investments	36,330
Accounts receivable- ad valorem taxes	<u>316,082</u>
Total assets	<u><u>\$ 422,657</u></u>
Liabilities	
Accounts payable	\$ 1,654
Total liabilities	<u>1,654</u>
Deferred inflows of resources	
Unavailable revenue	
Ad valorem taxes	<u>316,082</u>
Total deferred inflows of resources	<u>316,082</u>
Fund balance	
Unassigned	<u>104,921</u>
Total liabilities, deferred inflows of resources and fund balance	<u><u>\$ 422,657</u></u>

See accompanying notes and independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Reconciliation of the Balance Sheet of the Governmental Fund  
to the Statement of Net Position  
December 31, 2019

Fund balance - total governmental fund	\$ 104,921
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Amounts reported for governmental activities in the statement of net position are different because:

The nonallocation method of accounting for prepayments is used in the fund statements since the prepayment does not provide expendable financial resources - prepaid expenses	7,692
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Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	<u>1,331,444</u>
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Net position of governmental activities	<u><u>\$ 1,444,057</u></u>
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See accompanying notes and independent accountants' review report



Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund  
For the Year Ended December 31, 2019

	General Fund
Revenues	
Ad valorem taxes	\$ 278,832
Intergovernmental revenue:	
Fire insurance rebate	5,272
Water meter receipts	7,079
Interest income	339
Miscellaneous	4,374
	<hr/>
Total revenues	295,896
	<hr/>
Expenditures	
Current - public safety - fire protection	88,980
Capital outlay	193,554
	<hr/>
Total expenditures	282,534
	<hr/>
Change in fund balance	13,362
Fund balance at beginning of year	91,559
	<hr/>
Fund balance at end of year	\$ 104,921
	<hr/>

See accompanying notes and independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balance of the Governmental Fund to the Statement of Activities  
For the Year Ended December 31, 2019

Net change in fund balance - total governmental fund	\$ 13,362
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Amounts reported for governmental activities in the statement of activities are different because:

The nonallocation method of accounting for prepayments is used in the fund statements since the prepayment does not provide expendable financial resources.

450

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays \$193,554 exceeded depreciation \$105,830 in the current period.

87,724

Change in net position of governmental activities

\$ 101,536

See accompanying notes and independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019

## INTRODUCTION

The Webster Parish Fire Protection District No. 9 (the District) was created by the Webster Parish Police Jury in 1989 by a resolution to purchase and maintain fire equipment and to provide fire protection for the people of Webster Parish Fire Protection District No. 9. The District is governed by a board of commissioners consisting of 5 members. All members are appointed by the Webster Parish Police Jury.

### (1) Summary of Significant Accounting Policies

The Webster Parish Fire Protection District No. 9's financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the Webster Parish Fire Protection District No. 9 are discussed below.

#### A. Reporting Entity

Because the Webster Parish Police Jury appoints the members of the governing board and because the District operates within the geographical boundaries of Webster Parish, the District was determined to be a component unit of the Webster Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. This report includes only funds which are maintained by the District and does not present information on the Webster Parish Police Jury, the general government service provided by that governmental unit, or the other governmental units that comprise the Webster Parish Police Jury.

#### B. Basic Financial Statements – Government-Wide Statements

The Webster Parish Fire Protection District No. 9's basic financial statements include both government-wide (reporting the funds maintained by the Webster Parish Fire Protection District No. 9 as a whole) and fund financial statements (reporting the Webster Parish Fire Protection District No. 9's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Webster Parish Fire Protection District No. 9's general fund is classified as governmental activities. The Webster Parish Fire Protection District No. 9 does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Webster Parish Fire Protection District No. 9's net position is reported in two parts – net investment in capital assets, and unrestricted net position.

(Continued)

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

The government-wide Statement of Activities reports both the gross and net cost of each of the Webster Parish Fire Protection District No. 9's functions. The functions are supported by program revenues and general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by any related program revenues, which must be directly associated with the function. There were no program revenues for the year ended December 31, 2019. The net costs (by function) are normally covered by general revenues.

This government-wide focus is more on the sustainability of the Webster Parish Fire Protection District No. 9 as an entity and the change in the Webster Parish Fire Protection District No. 9's net position resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the Webster Parish Fire Protection District No. 9 are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Webster Parish Fire Protection District No. 9:

Governmental Funds – the focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Webster Parish Fire Protection District No. 9:

- a. General fund is the general operating fund of the Webster Parish Fire Protection District No. 9. It is used to account for all financial resources except those required to be accounted for in another fund.

The emphasis in fund financial statements is on the major funds in the governmental category. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District's general fund was determined to be a major fund.

D. Basis of Accounting

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

1. Accrual:

The governmental funds 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.

(Continued)

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

Revenues of the Webster Parish Fire Protection District No. 9 consist principally of property taxes, intergovernmental revenues - fire insurance rebate and interest income. Property taxes are recorded in the year for which the taxes are levied. Property taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. Because the 2019 tax levy is intended to fund the 2020 fiscal year, the levy has been recorded as a receivable and deferred inflows of resources. Interest income is recorded when earned. Intergovernmental revenues are recorded when received because they are generally not measurable until actually received.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Depreciation is not recognized in the governmental fund financial statements.

E. Budgets

The district uses the following budget practices:

1. A preliminary budget for the ensuing year is prepared by the Fire Chief and Officers of the District prior to December 31 of each year and is made available for public inspection at least fifteen days prior to the beginning of each fiscal year.
2. After completion of all action necessary to finalize and implement the budget, the budget is adopted by the Board of Commissioners.
3. All budgetary appropriations lapse at the end of each fiscal year.
4. The budget is established and controlled by the board of commissioners at the object level of expenditure. All changes in the budget must be approved by the board.
5. The budget is adopted on a cash basis for the general fund.

F. Cash, Cash Equivalents, and Investments

Cash includes amounts in petty cash, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or money market accounts with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

(Continued)

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at fair value.

G. Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	10 – 30 years
Equipment	5 – 15 years
Vehicles	5 – 30 years

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. At this time, the District has no transactions that meet the definition of deferred outflows of resources.

The District's governmental activities and governmental fund report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that met this definition and qualifies for reporting in this category. Accordingly, the item "unavailable revenue" is reported in the governmental fund balance sheet and statement of net position. The District reports unavailable revenue from one source: ad valorem taxes. This amount is deferred and recognized as an inflow of resources in the period for which the amounts were levied and budgeted.

I. Compensated Absences

The District had no liability for compensated absences at December 31, 2019.

J. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

(Continued)

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

K. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consist of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provisions or enabling legislation adopted by the district or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

L. Fund Balances

GASB has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form, such as inventory or prepaid expenses, or (b) legally or contractually required to be maintained intact, such as a trust that must be retained in perpetuity.
2. Restricted fund balances are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed fund balances include amounts that can be used only for the specific purposes as a result of constraints imposed by the District's board of commissioners (the District's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the District's board of commissioners removes those constraints by taking the same type of action (i.e. legislation, resolution, or ordinance).
4. Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed. The District's board of commissioners have the authority to assign amounts to be used for specific purposes.
5. Unassigned fund balance are the residual classification for the District's general fund and include all spendable amounts not contained in the other classifications.

When both restricted and unrestricted fund balances are available for use, it is the District's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

(Continued)

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

M. Prepaid Items

Certain payments to vendors reflect costs applicable to future periods and are reported as prepaid expenses in the government-wide financial statements.

N. Fair Value Measurements

Generally accepted accounting principles require disclosure to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels:

Level 1 inputs – The valuation is based on quoted market prices for identical assets or liabilities traded in active markets;

Level 2 inputs – The valuation is based on quoted market prices for similar instruments traded in active markets, quoted prices for identical or similar instruments in markets that are not active, and inputs other than quoted prices that are observable for the asset or liability;

Level 3 inputs – The valuation is determined by using the best information available under the circumstances and might include the government's own data but should adjust those data if (a) reasonably available information indicates that other market participants would use different data or (b) there is something particular to the government that is not available to other market participants.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on lowest level of any input that is significant to the fair value measurement.

(2) Levied Taxes

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

	Authorized Millage	Levied Millage	Expiration Date
Operating	10.98	10.98	2028
Operating	10.98	10.98	2023

(Continued)



Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

(3) Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance at Jan. 1, 2019	Additions	Deletions	Balance at Dec. 31, 2019
Governmental Activities:				
Capital assets, not being depreciated:				
Equipment in progress	\$	\$ 151,000	\$	\$ 151,000
Total capital assets, not being depreciated at historical cost		151,000		151,000
Capital assets, being depreciated:				
Buildings and improvements	553,611			553,611
Equipment	133,508			133,508
Vehicles	1,088,990	42,554	(80,372)	1,051,172
Total capital assets, being depreciated at historical cost	1,776,109	42,554	(80,372)	1,738,291
Less accumulated depreciation:				
Buildings and improvements	(149,073)	(20,456)		(169,529)
Equipment	(87,250)	(14,621)		(101,871)
Vehicles	(296,066)	(70,753)	80,372	(286,447)
Total accumulated depreciation	(532,389)	(105,830)	80,372	(557,847)
Total capital assets being depreciated, net	1,243,720	(63,276)		1,180,444
Governmental activities capital assets, net	\$ 1,243,720	\$ 87,724	\$	\$ 1,331,444

Depreciation expense for the year ended December 31, 2019 was \$105,830.

(Continued)

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

(4) Cash, Cash Equivalents, and Investments

At December 31, 2019, the District had cash, cash equivalents, and investments (book balances), totaling \$106,575 as detailed below.

Cash and Cash Equivalents

The District had cash and cash equivalents at December 31, 2019 (book balances) totaling \$70,245 in interest bearing demand deposits and demand deposit accounts. 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.

Investments

Included in investments at December 31, 2019, are certificates of deposits totaling \$36,330 with maturities of 90 days or more. The investments are presented in the financial statements at fair value using level 2 fair value measure for certificates of deposit.

Credit Risk

Custodial credit risk is the risk that in the event of a bank or other depository institution failure, the government's deposits may not be returned to it. As of December 31, 2019, all of the District's bank balances totaling \$107,994 were secured by federal deposit insurance.

(5) Risk Management

The District purchases commercial insurance to provide workers compensation coverage and general liability and property insurance. There were no significant reductions in insurance coverage from the prior year.

(6) Subsequent Events

Subsequent events have been evaluated through June 19, 2020, the date the financial statements were available to be issued.

As a result of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact financial resources. While the duration on the economic impact is expected to be temporary, there is considerable uncertainty around the duration. The related impact and duration cannot be reasonably estimated at this time.

During June, 2020, the District entered into a contract to purchase three (3) fire trucks totaling approximately \$722,912. The District will make a down payment of \$150,000 with the remaining \$572,912 being financed by a capital lease with five annual payments of approximately \$123,439 beginning in June, 2021 or one year from funding of the contract to purchase the fire trucks.

(Continued)

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Financial Statements  
December 31, 2019  
(Continued)

(7) Restatement of Net Position

Net position at December 31, 2018, was restated to correct recording of prepaid expenses in the government-wide financial statements.

	<u>Net Position</u>
Balance, December 31, 2018 as previous reported	\$ 1,335,279
Correction of prepaid expenses	<u>7,242</u>
Balance, December 31, 2018, restated	<u>\$ 1,342,521</u>

(8) Commitment

During 2019, the District ordered a 2019 commercial pumper fire truck to be delivered in 2020. Amount remaining to be paid at delivery will be \$75,500.

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Required Supplementary Information  
Budgetary Comparison Schedule  
Cash Basis  
General Fund  
For the Year Ended December 31, 2019

	Budgeted Amounts Original & Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Ad valorem taxes	\$ 300,000	\$ 278,832	\$ (21,168)
Fire insurance rebate	5,400	5,272	(128)
Grant income	5,000		(5,000)
Water meter receipts	7,000	7,079	79
Interest income	300	339	39
Miscellaneous	250	4,374	4,124
Total revenues	317,950	295,896	(22,054)
Expenditures			
Current - fire protection	89,550	91,630	(2,080)
Capital outlay	376,267	193,554	182,713
Total expenditures	465,817	285,184	180,633
Change in fund balance	(147,867)	10,712	158,579
Fund balance at beginning of year	147,867	95,863	(52,004)
Fund balance at end of year	\$	\$ 106,575	\$ 106,575

See independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Notes to Required Supplementary Information  
December 31, 2019

The District's budget is adopted on a cash basis for all funds. There were no amendments to the 2019 budget. The budget comparison schedule included in the accompanying financial statements includes the original and amended budget. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the budget basis with GAAP basis:

	<u>General Fund</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budget basis)	\$ 10,712
Adjustments:	
Expenditure accruals – net	<u>2,650</u>
Excess of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$ 13,362</u>

See independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Other Supplementary Information  
Schedule of Per Diem Paid Commissioners  
For the Year Ended December 31, 2019

PER DIEM AND OTHER PAID COMMISSIONERS

The following serve on the Board of Commissioners without compensation:

John Stanley, President  
Jessie Lee, Vice President  
Sharyn Stanley, Secretary – Treasurer  
Tim Mouser, Commissioner  
Terry Pearce, Commissioner

See independent accountants' review report

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Other Supplementary Information  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2019

**Agency Head:**

**Tommy Rasberry, Fire Chief**

PURPOSE	AMOUNT
Compensation	\$ 3,773
Contract Labor	10,960

See independent accountants' review report

# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

STUART L. REEKS, CPA  
J. PRESTON DELAUNE, CPA

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Accountants' Report On Applying Agreed-Upon Procedures

The Board of Commissioners  
Webster Parish Fire Protection District No. 9

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the Webster Parish Fire Protection District No. 9 (the District) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Webster Parish Fire Protection District No. 9's compliance with certain laws and regulations during the year ended December 31, 2019 included in the accompanying *Louisiana Attestation Questionnaire*. 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 these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 38:2211-2296 (the public bid law) and report whether the expenditures were made in accordance with these laws.

Expenditures made during the year ended December 31, 2019 exceeding \$30,000 for materials and supplies or \$157,700 for public works were made in accordance with the public bid law.

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

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

The District provided us with the required list.

3. Obtain from management a listing of all employees paid during the fiscal year.

The District provided us with the required list.

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

None of the employees included on the list of employees provided by the District [agreed-upon procedure (3)] appeared on the list provided by the District in agreed-upon procedure (2).



5. Obtain a list of 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.

The District provided the listings. No vendors appeared on both lists.

#### *Budgeting*

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

The District provided us with a copy of the original budget. There were no 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.

The 2019 budget was adopted on October 28, 2018.

There were no budget amendments.

We traced the budget adoption to the minutes of that meeting. No exceptions noted.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues fail to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

*Exception:* Actual revenues failed to meet budgeted revenues by 5% or more. See Finding 2019-01. Actual expenditures for the year did not exceed budgeted amounts 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 those disbursements. Compare the selected disbursements to the supporting documentation, and:

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

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

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

All six 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.

Inspection of documentation supporting each of the six selected disbursements indicated the six disbursements were approved in accordance with management's policies and procedures.

#### *Meetings*

10. Obtain evidence from management indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law).

The District posted its meetings and agendas as required by LSA-RS 42:11 through 42:28 (the open meetings law).

### *Debt*

11. Obtain bank deposits 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.

We inspected 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.

### *Advances and Bonuses*

12. Obtain the list of payroll disbursements and meeting minutes of the governing board. 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.

A reading of the minutes and inspection of payroll disbursements of the District for the year ended December 31, 2019 indicated no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

### *State Audit Law*

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

The District provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the District 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 District was not in compliance with R.S. 24:513 (the audit law).

Inquired of management and no contracts utilizing state funds were entered into.

### *Prior Comments and Recommendations*

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

The 2018 budget was not adopted until January 22, 2018. See finding 2018-01. The 2019 budget was adopted in accordance with the Local Government Budget Act.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Fire Protection District No. 9 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Cook & Morehart  
Certified Public Accountants  
June 19, 2020

Webster Parish Fire Protection District No. 9  
Shongaloo, Louisiana  
Summary Schedule of Prior Year Findings  
December 31, 2019

There was one finding for the prior year review for the year ended December 31, 2018.

**Finding: 2018-01 Budget Adoption**

The District adopted the 2018 budget on January 22, 2018. The Local Government Budget Act requires the budget to be adopted before the end of the prior fiscal year.

**Management's Response:**

The District adopted the 2019 budget in accordance with the Local Government Budget Act.

Summary Schedule of Current Year Findings  
For Louisiana Legislative Auditor  
December 31, 2019

There was one finding for the current year review for the year ended December 31, 2019.

**Finding: 2019-01 Budget Amendment**

**Criteria:** Local Government Budget Act requires the budget to be amended when there is a 5% or greater variance in anticipated revenues to budgeted revenues.

**Condition:** Actual revenues failed to meet budgeted revenues by more than 5%.

**Cause:** Ad Valorem taxes received failed to meet budgeted amounts by more than 5% and the budget was not amended.

**Effect:** Budgeted revenues were not met.

**Recommendation:** The District's budget should be monitored and amended when actual revenues are anticipated to be 5% or less than budgeted amounts.

**Management's Response:**

The District will monitor and amend the budget in accordance with the Local Government Budget Act.

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

4-25-20 (Date Transmitted)

Cook + Morehart, CPAs (CPA Firm Name)  
\_\_\_\_ (CPA Firm Address)  
\_\_\_\_ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12-31-19 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the 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.

Sharon Amley Secretary 4/25/2020 Date  
SAB Treasurer \_\_\_\_\_ Date  
John Stanley President 4/25/2020 Date