

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6  
Varnado, Louisiana**

**Annual Financial Statements  
As of and for the Year  
Ended December 31, 2021**

*Minda B. Raybourn*

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**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**

**Annual Financial Statements**  
**As of and for the Year Ended December 31, 2021**  
**With Supplemental Information Schedules**

**CONTENTS**

	<b><u>Page No.</u></b>
Independent Accountant’s Review Report.....	3
Management’s Discussion and Analysis .....	5
 Financial Statements	
	<b><u>Statements</u></b>
Statement of Net Position.....	A..... 13
Statement of Activities.....	B..... 14
Balance Sheet.....	C..... 15
Statement of Revenues, Expenditures, and Changes in Fund Balance .....	D..... 16
Reconciliation of Statement of Revenues, Expenditures, and Change in Fund Balance to Statement of Activities .....	E..... 17
Notes to Financial Statements .....	18
 Supplemental Information	
	<b><u>Schedule</u></b>
Schedule of Revenues, Expenditures, Changes in Fund Balance—Budget and Actual .....	1..... 30
Schedule of Compensation of Board Members.....	2..... 31
Schedule of Compensation, Benefits, and Other Payments Paid to Agency Head .....	3..... 32
Independent Accountant’s Review Report on Agreed Upon Procedures .....	33
Schedule of Current Year Findings and Responses .....	38
Louisiana Attestation Questionnaire.....	39

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MEMBER  
A.I.C.P.A.

MEMBER  
L.C.P.A.

## **INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

Washington Parish Fire Protection District No. 6  
Board of Commissioners

I have reviewed the accompanying financial statements of the governmental activities of Washington Parish Fire Protection District No. 6, a component unit of the Parish of Washington, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

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

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

### **Accountant's Responsibility**

My 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 me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

### **Accountant's Conclusion**

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

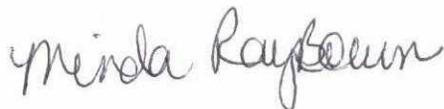
## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management discussion and analysis and budgetary comparison on pages 5 through 11 and page 30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. I have reviewed such required supplementary information, and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information, and accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on it.

## Other Information

The supplementary information included in schedules of compensation paid to board members and compensation, benefits, and other payments to the agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information and, accordingly, do not express an opinion on such information.

In accordance with standards established by the American Institute of Certified Public Accountants, the Louisiana Governmental Audit Guide, and the provisions of state law, I have issued a report, dated July 23, 2022, on the results of my agreed-upon procedures.



Minda B. Raybourn, CPA  
Franklinton, LA

July 23, 2022

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WASHINGTON PARISH GOVERNMENT**  
**Varnado, Louisiana**  
**Management's Discussion and Analysis**

**Introduction**

Washington Parish Fire Protection District No. 6 is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standard Board Statement No. 34, *Basic Financial Statements—Management's Discussion and Analysis for State and Local Governments* (hereinafter referred to as 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.

**Financial Highlights**

- Total assets at December 31, 2021, were \$1,319,398 and exceeded liabilities by \$1,310,364 (net position). Of total net position, \$521,652 may be used to meet the District's ongoing obligations to citizens and creditors. The balance of the total assets is invested in capital assets net of related debt \$788,712. The condensed balance sheet is presented on governmental funds, but the financial highlights are presented on government-wide statements.
- Revenues consist primarily of ad valorem tax, insurance rebate, and state revenue sharing. The total revenues for the fiscal year ending December 31, 2021, were \$310,255 representing an approximate increase of 5% from total revenues for fiscal year December 31, 2020, of \$295,528.
- The District's operating expenditures for the governmental fund were \$313,318 consisting of those expenditures resulting from the District's ongoing operations. The expenses decreased by \$78,198 compared to expenditures of \$391,516 for the fiscal year ended December 31, 2020. The reason is due to capital outlay of \$212,365. The governmental fund recorded debt payments of \$99,658. The government-wide statement of activities recorded depreciation expenses of \$84,893.

**Overview of Annual Financial Report**

Management's Discussion and Analysis (MD&A) serves as an introduction to basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to basic financial statements themselves.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WASHINGTON PARISH GOVERNMENT**  
**Varnado, Louisiana**  
**Management's Discussion and Analysis**

**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 private-sector business. These financial statements are reported using the full accrual accounting methods.

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

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

**Fund financial statement**—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 segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. The modified accrual basis of accounting is used by the governmental funds.

**Notes to financial statements**—The notes to the financial statements provide required disclosures essential to the understanding of the financial statements. The notes present information about the District's accounting policies, significant account balances and activities, commitments, contingencies, and subsequent events, if any. Supplementary information includes a comparative budget schedule.

**Statement of Net Position**

Included below is a condensed Statement of Net Position for the District. The condensed format allows the reader to view the overall financial position of the District. An explanation of the components of this statement is included immediately following the table.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WASHINGTON PARISH GOVERNMENT**  
Varnado, Louisiana  
**Management's Discussion and Analysis**

**Financial Analysis**

**Condensed Statement of Net Position**

	December 31, 2020	December 31, 2021	Dollar Change	Percent Change
<b>Assets:</b>				
Current And Other Assets	\$ 531,538	\$ 530,686	\$ (852)	-0.16%
Capital Assets	842,105	788,712	(53,393)	-6.34%
<b>Total Assets</b>	<b>1,373,643</b>	<b>1,319,398</b>	<b>(54,245)</b>	<b>-3.95%</b>
<b>Liabilities</b>				
Current Liabilities	105,023	9,034	(95,989)	-91.40%
<b>Total Liabilities</b>	<b>105,023</b>	<b>9,034</b>	<b>(95,989)</b>	<b>-91.40%</b>
<b>Net Position</b>				
Invested in Capital Assets, Net	745,905	788,712	42,807	5.74%
Unrestricted	522,715	521,652	(1,063)	-0.20%
<b>Total Net Position</b>	<b>\$ 1,268,620</b>	<b>\$ 1,310,364</b>	<b>\$ 41,744</b>	<b>3.29%</b>

See page 13 for more detailed Statement of Net Position for the District.

**Government-Wide Review of the Condensed Statement of Net Position**

The composition of net position and the change in net position over time serves as a useful indicator of a government's financial position. The District's assets at fiscal year-end exceed liabilities by \$1,310,364 (net position). Of the District's net position, \$788,712 is invested in capital assets net of related debt and \$521,652 in unrestricted net position. These unrestricted assets are available to meet the ongoing needs of the District.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WASHINGTON PARISH GOVERNMENT**  
**Varnado, Louisiana**  
**Management's Discussion and Analysis**

**Condensed Statement of Activities**

	December 31, 2020	December 31, 2021	Dollar Change	Percent Change
Program Expenses				
Public Safety	\$ 223,045	\$ 268,511	\$ (45,466)	-20.38%
General Revenues				
Ad valorem Taxes	267,900	283,520	15,620	5.83%
Insurance Rebate	9,096	8,916	(180)	-1.98%
State Revenue Sharing	4,850	9,091	4,241	87.44%
Restitution	2,766	2,072	(694)	-25.09%
Gain on Asset Sold	10,280	-	(10,280)	-100.00%
Grant		5,321	5,321	100.00%
Other	346	1,238	892	257.80%
Interest Earned	290	97	(193)	-66.55%
	<u>295,528</u>	<u>310,255</u>	<u>14,727</u>	<u>4.98%</u>
Change in Net Position	72,483	41,744	(30,739)	-42.41%
Net Position, Beginning of Year	<u>1,196,137</u>	<u>1,268,620</u>	<u>72,483</u>	<u>6.06%</u>
Net Position, End of Year	<u><u>1,268,620</u></u>	<u><u>1,310,364</u></u>	<u><u>41,744</u></u>	<u><u>3.29%</u></u>

The major expenditure within the Statement of Activities is depreciation expense at \$84,893 (32% of total expenditures), followed by repairs and maintenance of \$78,514 (29%), and insurance of \$41,731 (16%).

Ad valorem taxes are the primary source of revenue totaling \$283,520 (91% of total revenue) for the fiscal year ending, December 31, 2021. The other major source of revenue is insurance rebates of \$8,916 (3% of total revenues) and \$9,091 of revenue sharing revenues (3% of total revenues).

**Analysis of Fund Financial Statements**

**Governmental Fund**

The focus of the District's governmental fund is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the District's net resource available for spending at year-ended.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6**  
**WASHINGTON PARISH GOVERNMENT**  
**Varnado, Louisiana**  
**Management's Discussion and Analysis**

As of December 31, 2021, the District's governmental fund reported an ending balance of \$521,652 a decrease of \$3,063 in comparison to prior year. Approximately 97% of this total (\$505,346) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it is not spendable due to prepaid insurance (\$16,306).

**Budgetary Highlight**

The District does not have a formal policy on adopting a budget. The original budget for year ending December 31, 2021, was adopted at the District's December 14, 2020 board meeting. The budget was amended but minutes do not reflect the adoption. Revenues and expenditures were in line with the statutory threshold of 5%. All appropriations lapse at year-end.

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>%</u>
Revenues	256,300	310,255	53,955	21%
Expenditures	313,592	313,318	274	0%

**WASHINGTON PARISH FIRE DISTRICT NO. 6  
WASHINGTON PARISH GOVERNMENT  
Varnado, Louisiana**

**Management's Discussion and Analysis**

**Capital Assets**

At the end of the fiscal year December 31, 2021, the District had \$788,712 (net of accumulated depreciation) recorded in capital assets. Capital outlays are recorded as expenditures of the general fund and as assets in the government-wide financial statement.

Depreciation is recorded on general fixed assets on a government-wide basis using the straight-line method and the following estimated useful life:

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

Fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated assets are valued at fair market value on the date donated. The costs of all assets acquired prior to 1989 have been valued using estimated historical cost.

Capital asset activity for the year ended December 31, 2021:

	December 31 2020	December 31 2021	Dollar Change	Percent Change
Land	11,375	11,375	-	0.00%
Firetrucks	977,593	977,594	1	0.00%
Fire Station	346,117	346,117	-	0.00%
Equipment	451,422	482,922	31,500	6.98%
Subtotal	1,786,507	1,818,008	31,501	1.76%
Less Accumulated Depreciation	(944,402)	(1,029,296)	(84,894)	8.99%
Net Capital Assets	842,105	788,712	(53,393)	-6.34%

The District purchased ten radios for \$31,500. Depreciation expense was recognized in the amount of \$84,894.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6  
WASHINGTON PARISH GOVERNMENT  
Varnado, Louisiana  
Management's Discussion and Analysis**

**Outstanding Debt Obligations**

The following is a summary of the debt obligation transactions during the year:

	January 1			December 31
	2021	Additions	Deductions	2021
Capital Lease	96,200	-	(96,200)	-
Total	96,200	-	(96,200)	-

On August 20, 2021, the District entered in a lease purchase agreement in the amount of \$96,200 to purchase a new pumper truck. The agreement has a maturity date of February 20, 2022 with an interest rate of 2.950%. The final payment including interest is \$97,650. The lease was paid in full in 2021.

**Future Economic Plans**

The District management's approach is conservative. The board actively monitors revenues and expenses and evaluates the cost of all purchases and any proposed expansion projects. Questions regarding this report or requests for additional information should be addressed to Washington Parish Fire Protection District No. 6, P.O. Box 70, Angie, LA 70426, Phone 985-735-6053.

# **FINANCIAL STATEMENTS**

## STATEMENT A

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6  
 WASHINGTON PARISH GOVERNMENT  
 Varnado, Louisiana  
 Statement of Net Position  
 December 31, 2021

	Governmental Activities
<b>ASSETS:</b>	
Cash and Cash Equivalents	\$ 245,538
Property Tax Receivable	268,842
Prepaid Expenses	16,306
 <b>CAPITAL ASSETS</b>	
Land	11,375
Fire Trucks	977,594
Fire Stations	346,117
Equipment	482,922
Less Accumulated Depreciation	(1,029,296)
Capital assets, net	788,712
<b>Total Assets</b>	<b>1,319,398</b>
 <b>LIABILITIES:</b>	
Current Liabilities	
Pension Deduction	9,034
Total Liabilities	9,034
<b>Net Position</b>	
Invested in capital assets, net of related debt	788,712
Unrestricted	521,652
<b>Total Net Position</b>	<b>\$ 1,310,364</b>

See independent accountant's review report and accompanying notes to the financial statements.

STATEMENT B

WASHINGTON PARISH FIRE PROTECTION DISTRICT #6  
WASHINGTON PARISH GOVERNMENT  
Varnado, Louisiana  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2021

PROGRAM EXPENSES:	
Accounting	\$ 4,800
Advertising	1,238
Bank Service Charges	779
Depreciation Expense	84,893
Dues	450
Fuel, Gas, and Oil	3,150
Insurance	41,731
Interest Expense	1,458
Legal Expense	1,448
Office Expense	1,882
Miscellaneous	2,111
Pension Expense	9,034
Postage	139
Pest Control	832
Repairs and Maintenance	78,514
Supplies	22,198
Telephone	3,272
Training	806
Travel	1,961
Uniforms	425
Utilities	7,390
Total Program Expenses	<u>268,511</u>
PROGRAM REVENUES:	
Ad Valorem Taxes	283,520
Insurance Rebate	8,916
State Revenue Sharing	9,091
Grant	5,321
Restitution	2,072
Other Income	1,238
Interest Income	97
Net Program Revenues	<u>310,255</u>
Change in Net Position	41,744
Beginning Net Position	<u>1,268,620</u>
Ending Net Position	<u>\$ 1,310,364</u>

See independent accountant's review report and accompanying notes to the financial statements.

## STATEMENT C

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6  
Varnado, LouisianaBalance Sheet  
Governmental Funds  
December 31, 2021

	<u>General Fund</u>
ASSETS AND OTHER DEBITS	
ASSETS:	
Cash and cash equivalents	\$ 245,538
Receivables	268,842
Prepaid expense	<u>16,306</u>
TOTAL ASSETS	<u>\$ 530,686</u>
LIABILITIES AND EQUITY	
LIABILITIES:	
Pension deduction	<u>9,034</u>
Total Liabilities	<u>9,034</u>
FUND BALANCE	
Nonspendable	16,306
Unassigned	<u>505,346</u>
Total Equity	<u>521,652</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 530,686</u>
RECONCILIATION TO GOVERNMENT WIDE STATEMENT:	
Fund Balance	\$ 521,652
Capital assets used in governmental funds are not financial resources and, therefore are not reported in the funds	
Land	\$ 11,375
Capital asests, net of depreciation	<u>777,337</u>
TOTAL NET POSITION	<u>\$ 1,310,364</u>

See independent accountant's review report and accompanying notes to the financial statements.

STATEMENT D

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6  
Varnado, Louisiana

GOVERNMENTAL FUNDS  
Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For the Year Ended December 31, 2021

	<u>General</u>
REVENUES:	
Ad Valorem Taxes	\$ 283,520
Insurance Rebate	8,916
State Revenue Sharing	9,091
Grant	5,321
Restituition	2,072
Other Income	1,238
Interest Earned	97
Total Revenues	<u>310,255</u>
EXPENDITURES:	
Accounting	4,800
Advertising	1,238
Bank Service Charge	779
Capital Outlay	31,500
Dues	450
Fuel, Gas, and Oil	3,150
Insurance	41,731
Legal Expense	1,448
Miscellaneous	2,111
Office Expense	1,882
Pension Deduction	9,034
Pest Control	832
Postage	139
Repairs and Maintenance	78,514
Supplies	22,198
Telephone	3,272
Training	806
Travel	1,961
Uniforms	425
Utilities	7,390
Debt Service:	
Principal Retirement	98,200
Interest	1,458
Total Expenditures	<u>313,318</u>
Net Change in Fund Balance	(3,063)
FUND BALANCE, JANUARY 1, 2021	<u>524,715</u>
FUND BALANCE, DECEMBER 31, 2021	<u>\$ 521,652</u>

See independent accountant's review report and accompanying notes to the financial statements.

STATEMENT E

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO. 6  
Varnado, Louisiana

Reconciliation of Statement of Revenues, Expenditures  
and Change in Fund Balance to Statement of Activity  
For the Year Ended December 31, 2021

CHANGE IN FUND BALANCE (3,063)

Government funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Purchases	31,500
Current Depreciation	(84,893)

Loan and lease proceeds provide current resources to governmental funds but issuing debt increases long-term liabilities in the Statement of Net Position. The repayment of the principal of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amounts that are recorded:

Debt Payment	98,200
Capital Lease Proceeds	-

Change in Net Position	<u>41,744</u>
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See independent accountant's review report and accompanying notes to the financial statements.

## **NOTES TO FINANCIAL STATEMENTS**

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**INTRODUCTION**

As provided by Louisiana Revised Statute 40:1496.12B, the Fire Protection District No. 6 of Washington Parish was created July 10, 1990, through a resolution passed by the Washington Parish Government. The District shall constitute a public corporation and as such shall have all the powers of public corporations, including perpetual existence and the right and power to incur debt and contract obligations, to sue and be sued, and to have a corporate seal. The District shall also be authorized to do and perform all acts in its corporate capacity and in its name, necessary and proper, for the purposes of acquiring, maintaining and operating buildings, machinery, equipment, water tank, water hydrants, water lines, and such other things as might be necessary or proper for effective fire prevention and control as considered necessary by the parish governing body of the District for the protection of the property within the limits of the District against fire.

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

The District encompasses approximately 82 square miles in a portion of Wards 5, 7, 8 and 4 of Washington Parish. It serves approximately 1,800 people and several small businesses living and operating within the boundaries of the District. The District operates out of three fire stations, one located in the Village of Varnado at 26021 Highway 21, the second located at 63238 Highway 10 East, leased from Meckling Research, and the third is located at 21501 Highway 21 near Miles Lumber Co. The District has no compensated employees and operates with a volunteer staff of firefighters.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING AND FINANCIAL STATEMENT**

The District's financial statements are prepared on the modified accrual basis in accordance with accounting principles generally accepted in the United States of America. The District applies all Governmental Accounting Standards Board (GASB) pronouncements as well as Financial Accounting Standards Board (FASB) statements and interpretations, and the Accounting Principle Board (APB) of the Committee on Accounting Procedures, issued on or before November 1989, unless those pronouncements conflict or contradict with GASB pronouncements.

These financial statements are presented in conformance with GASB Statement No.34, *Basic Financial Statements, Management's Discussion and Analysis, for State and Local Governments*. Statement No. 34 established standards for financial reporting, with presentation requirements including a statement of net assets (or balance sheet) and a statement of activities and change in net assets.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**

**Varnado, Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2021**

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Washington Parish Government is the financial reporting entity for Washington Parish. The financial reporting entity consists of (a) the primary government, the parish council, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Washington Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria includes:

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

Because the parish council appoints a voting majority of the District's governing board and the parish council has the ability to impose its will on the District, the District was determined to be a component unit of the Washington Parish Government, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The District maintains its financial records on a fund basis, whereby a self-balancing set of accounts (Governmental Fund) is maintained that comprises its assets, liabilities, fund equity, revenues, and expenses. The general fund of the District accounts for all financial resources, except those required to be accounted for in other funds.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**D. BASIS OF ACCOUNTING**

The accompanying financial statements of the Washington Parish Fire Protection District No. 6 have been prepared in conformity with generally accepted accounting principles of the United State of America (GAAP) as applied to government units. The accompanying financial statements have been prepared in conformity with GASB-34. Under GASB-34, a statement of net assets and statement of activities are prepared which are presented on the accrual basis of accounting. The significant differences are capital outlay is reported as an asset and depreciated in the government-wide statement. Also, long term obligations are recorded as liabilities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, effective for financial statement periods ending after December 15, 2012, provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined *Deferred Outflows of Resources* as a consumption of net assets by the government that is applicable to a future reporting period, and *Deferred Inflows of Resources* as an acquisition of net assets by the government that is applicable to a future reporting period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. GASB Concepts Statement 4 identifies net position as the residual of all other elements presented in a statement of financial position. This Statement amends the net asset reporting requirements in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets.

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

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

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

The modified accrual basis of accounting is used by the governmental funds. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

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

*REVENUES*

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

*EXPENDITURES*

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

**E. BUDGETS**

The District does not have a formal policy on adopting a budget. The budget for year ending December 31, 2021, was adopted at the District's December 14, 2020 regular meeting. The budget was amended but is not reflected in the minutes. Actual expenditures and revenues are within the legal threshold of 5%.

**F. ENCUMBRANCES**

The District does not use encumbrance accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**

**Varnado, Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2021**

**H. PREPAID ITEMS**

Prepaid items consist of expenses, paid in the current year, that cover operations, during the next fiscal year.

**I. CAPITAL ASSETS**

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statement. Depreciation is recorded on general fixed assets on a government-wide basis using the straight-line method and the following estimated useful life:

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

Fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated assets are valued at fair market value on the date donated. The cost of all assets acquired prior to 1989 have been valued using estimated historical cost.

**J. DEFERRED INFLOWS/OUTFLOWS OF RESOURCES**

The statement of financial position will sometimes report a separate section for deferred inflows and outflows of resources. A deferred outflow represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

**K. RESTRICTED ASSETS**

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

**L. COMPENSATED ABSENCES**

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

**M. LONG-TERM OBLIGATION**

Long-term obligations are reported in the government-wide financial statement.

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6

Varnado, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2021

**N. NET POSITION**

Equity for government-wide statements is classified as net position and displayed in three components:

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

**O. Governmental Fund Balances**

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

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

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 2 - LEVIED TAXES**

In 2011, the District successfully passed a renewal of a 1993 special ad valorem tax of 10 mills upon property owners of the District. The assessment authorizes the levy of and collection of a special ad valorem tax of 10 mills for a period of ten (10) years, beginning with the year 2011, for the purpose of acquiring, constructing, improving, maintaining and operating fire protection facilities and equipment to provide fire protection and emergency medical services including paying the cost of obtaining water for fire protection purposes. On November 3, 2020, the voters of the District approved the renewal for 10 years beginning with the year 2021 and ending with the year 2030.

On November 3, 1998, the District passed a proposal for the extension of the original proposition to impose the existing special tax of ten (10) mills in the newly added areas of the District for a period of 10 years.

For the period covered by this financial statement, the millage was set at 19.98. The following chart shows the total assessed values. Every year, a deduction for pensions to various retirement systems are withheld from the District's property taxes.

2021 Assessed property value	16,994,990
Less: Homestead Exemption	<u>(3,539,469)</u>
Taxable Value	<u><u>13,455,521</u></u>

	General Fund
Total Assessment	<u>339,561</u>
Less Homestead/Exempt	<u>(70,719)</u>
Net Assessment	<u><u>268,842</u></u>

**NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budget Information**

Louisiana Revised Statute 39:1303 requires that “all action necessary to adopt and otherwise finalize and implement the budget for an ensuing fiscal year shall be taken in an open meeting and completed prior to the end of the fiscal year in progress.” Budgeted revenues were in line with actual revenues. Actual expenditures were in line with budgeted expenditures.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 4 - CASH AND CASH EQUIVALENTS**

At December 31, 2021, the District has cash and cash equivalents totaling \$245,538 in interest bearing accounts.

These deposits are stated at cost, which approximates market value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are to be held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the District had \$247,773 in deposits (collected bank balances). These deposits were secured from risk by federal deposit insurance and pledged securities from the banking institution.

**NOTE 5 - RECEIVABLES**

The following is a summary of receivables at December 31, 2021:

Ad valorem taxes-current year, net	268,842
------------------------------------	---------

**NOTE 6 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2021:

	January 1	Additions	Deductions	December 31
Land	11,375	-	-	11,375
Fire Trucks	977,593	1	-	977,594
Fire Station	346,117	-	-	346,117
Equipment	451,422	31,500	-	482,922
Depreciable Assets	1,786,507	31,501	-	1,818,008
Accumulated Depreciation	(944,402)	(84,894)	-	(1,029,296)
Net Depreciable Assets	842,105	(53,393)	-	788,712

The District purchased ten radios for \$31,500. Depreciation expense was recognized in the amount of \$84,894.

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 7 - LONG-TERM DEBT**

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

	January 1 2021	Additions	Deductions	December 31 2021	Due Within One Year	Interest Rate
Capital Lease	96,200	-	(96,200)	-	-	2.950%
Total	96,200	-	(96,200)	-	-	

On August 20, 2021, the District entered in a lease purchase agreement in the amount of \$96,200 to purchase a new pumper truck. The agreement has a maturity date of February 20, 2022 with an interest rate of 2.950%. The final payment including interest is \$97,650. The lease was paid in full in 2021.

**NOTE-8 RESTRICTED FUND BALANCE**

The District had no restricted fund balance for the year ended December 31, 2021.

**NOTE 9- LITIGATION AND CLAIMS**

As of December 31, 2021, there were no litigations or claims against the District.

**NOTE 10 - RELATED PARTY TRANSACTIONS**

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

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
**Varnado, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**NOTE 11 - SUBSEQUENT EVENTS**

These financial statements considered subsequent events through July 23, 2022, the date the financial statements were available to be issued. No other events were noted that require recording or disclosure in the financial statements for the fiscal year ending December 31, 2021.

## **SUPPLEMENTAL INFORMATION**

SCHEDULE I

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6  
Varnado, Louisiana

Statement of Revenues, Expenditures  
and Changes in Fund Balance-Budget and Actual  
General Fund  
For the Year Ended December 31, 2021

	Budget	Final Budget	Actual	Favorable (Unfavorable)
<b>REVENUES:</b>				
Ad Valorem Taxes	\$ 237,326	\$ 237,000	\$ 283,520	\$ 46,520
Insurance Rebate	9,096	9,000	8,916	(84)
State Revenue Sharing	7,275	7,200	9,091	1,891
Grant	-	-	5,321	5,321
Restitution	2,964	2,900	2,072	(828)
Other Income	-	-	1,238	1,238
Interest Earned	309	200	97	(103)
Total Revenues	<u>256,970</u>	<u>256,300</u>	<u>310,255</u>	<u>53,955</u>
<b>EXPENDITURES:</b>				
Accounting	4,500	4,500	4,800	(300)
Advertising	1,237	1,300	1,238	62
Bank Service Charges	600	600	779	(179)
Capital Outlay	30,000	60,000	31,500	28,500
Dues	450	450	450	-
Fuel, Gas, and Oil	2,000	2,000	3,150	(1,150)
Insurance	46,325	47,000	41,731	5,269
Legal	967	1,000	1,448	(448)
Miscellaneous	-	-	2,111	(2,111)
Office Expense	3,212	3,200	1,882	1,318
Pension expense	8,000	8,000	9,034	(1,034)
Pest Control	768	800	832	(32)
Postage	274	300	139	161
Repairs and Maintenance	47,000	50,000	78,514	(28,514)
Supplies	24,000	25,000	22,198	2,802
Telephone	3,252	3,252	3,272	(20)
Fire Prevention	-	-	-	-
Training	1,590	1,590	806	784
Travel	-	-	1,961	(1,961)
Uniforms	436	500	425	75
Utilities	6,554	6,600	7,390	(790)
Debt service:				
Principal Retirement	37,135	96,200	98,200	(2,000)
Interest	1,209	1,300	1,458	-
Total Expenditures	<u>219,509</u>	<u>313,592</u>	<u>313,318</u>	<u>432</u>
Net Change in Fund Balance	<u>37,461</u>	<u>(57,292)</u>	<u>(3,063)</u>	<u>54,387</u>
FUND BALANCE, BEGINNING	<u>524,715</u>	<u>524,715</u>	<u>524,715</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 562,176</u>	<u>\$ 467,423</u>	<u>\$ 521,652</u>	<u>\$ 54,387</u>

See independent accountant's review report.

Schedule 2

**WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6**  
Varnado, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULE**  
For the Year Ended December 31, 2021

**COMPENSATION PAID BOARD MEMBERS**

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

See independent accountant's review report.

Schedule 3

WASHINGTON PARISH FIRE PROTECTION DISTRICT NO.6  
Varnado, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULE  
For the Year Ended December 31, 2021

**SCHEDULE OF COMPENASATION, BENEFITS, AND OTHER PAYMENTS TO THE AGENCY  
HEAD**

Agency Head: Richard Moody, Chairman

There was no compensation, benefits, or other payments made to the Chairman during the year.

See independent accountant's review report.

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

***Minda B. Raybourn***

*Certified Public Accountant*

820 11<sup>th</sup> Avenue

Franklinton, Louisiana 70438

(985)839-4413

Fax (985)839-4402

Member

AICPA

Member

LCPA

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

The Members of the Board of  
Washington Parish Fire Protection District No 6.  
A component unit of the Washington Parish Government

I have performed the procedures enumerated below, which were agreed to by Washington Parish Fire District No. 6 (a component unit of the Washington Parish Government) and the Louisiana Legislative Auditors, on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, 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, I 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 \$250,000. 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.

*The District did not have any expenditures subject to the public bid law.*

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

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

*Management provided me with the requested information.*

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

*The District has no paid employees. The District has volunteers.*

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

*The District has no paid employees and did not hire immediate family members of the board members as employees or contractors.*

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

*Management provided the requested information. The District had no disbursements to board members immediate families or outside business interests.*

### ***Budgeting***

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

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

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 original budget for 2021 was adopted on December 14, 2021, the district's regular meeting. The original budget for 2022 and the amended budget for 2021 but are not in 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.

*I compared the revenues and expenditures of the original budget to actual revenues and expenditures. The District's revenues and expenditures were in line with the 5% variance requirement.*

### ***Accounting and Reporting***

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

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

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

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

*The six disbursements were 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 revealed each board member approved the expenditures for payment. Approval was indicated by each member initialing the invoice for payment. Minutes indicated that the Board approved the disbursements.*

### **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.

*The District meets monthly. The notice of the meeting and agenda are posted on the door at the fire station two days prior to each meeting. Management asserts that the agenda was properly posted. I examined copies of meeting notices containing date, time, place and business to be conducted, which are filed with the minutes of each meeting.*

### **Debt**

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

*I scanned 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, 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.

*The District has no employees or payroll disbursements. I scanned operating disbursements and read the meeting minutes of the District's board for the fiscal year. I found no payments or approval for payments to board members that would constitute bonuses, advances, or gifts.*

### **State Audit Law**

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

*The District's December 31, 2021 was not 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).

*The District did not enter into any contracts that utilized state funds during 2021.*

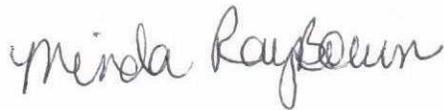
***Prior-Year Comments***

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

*The prior year report did not include any exceptions.*

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. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my 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.



Minda B. Raybourn CPA

July 23, 2022

**WASHINGTON PARISH FIRE DISTRICT NO 6.**  
**SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**Finding 2021-001 Late Submittal of Report**

**Criteria:** Local auditees must engage a CPA firm approved by Louisiana Legislative Auditors to perform its audit or other engagement no later than sixty days after its fiscal year end. The statutory due date is six months after the fiscal year end.

**Condition:** The auditor's child had a medical emergency regarding a neurological disorder.

**Cause of Condition:** Unknown.

**Potential Effect of Condition:** Noncompliance with state audit law.

**Recommendation:** The agency should have a policy in place to engage a CPA for the yearly engagement 30 days before the effective fiscal year end. The agency should have the accounting records ready two months after the fiscal year end for the annual engagement.

**Client Response:** We will engage the CPA for the engagement 30 days before the effective fiscal year end. We will have the accounting records ready two months after the fiscal year end for the annual engagement.

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

February 23, 2022\_(Date Transmitted)

Minda B. Raybourn CPA LLC  
820 11<sup>th</sup> Avenue  
Franklinton, LA 70438

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

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

Yes  No  N/A

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

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

Yes  No  N/A

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

Yes  No  N/A

**Budgeting**

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

Yes  No  N/A

**Accounting and Reporting**

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

Yes  No  N/A

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

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

**Meetings**

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

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

**Debt**

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

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

**Advances and Bonuses**

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

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

**Prior-Year Comments**

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

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

**General**

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

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

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

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

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

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

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

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

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

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

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

Yes [ ] No [ ] N/A [ ]

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

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

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

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

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

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

Kathy Warner Secretary 4-20-22 Date  
Kathy Warner Treasurer 4-20-22 Date  
Richard Moody President 4-20-22 Date