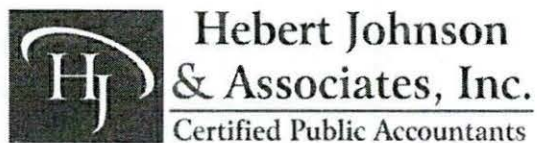


**WASHINGTON PARISH
FIRE PROTECTION DISTRICT NO. 1
FRANKLINTON, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021



A Professional Accounting Corporation

Washington Parish Fire Protection District No.1
Franklinton, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 2021
With Supplemental Information Schedule

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A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Review Report

To the Board of Commissioners of
Washington Parish Fire Protection District No. 1
Franklinton, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Washington Parish Fire Protection District No. 1, a component unit of the Washington Parish government, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Washington Parish Fire Protection District No. 1's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

We are required to be independent of the Washington Parish Fire Protection District No. 1 and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

Supplementary Information

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management discussion and analysis and budgetary comparison schedule on pages 5 through 10 and page 30 be presented to supplement the basic financial statements. Such information, although not a required 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. 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.

Respectfully submitted,

Chris Johnson

Hebert Johnson & Associates, Inc.
A professional Accounting Corporation
Albany, Louisiana
September 2, 2022

Management's Discussion and Analysis

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Management's Discussion and Analysis

Introduction

Washington Parish Fire Protection District No. 1 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 \$1,166,653 and exceeded liabilities by \$799,076 (i.e., net position). Of total net position, \$319,615 was unrestricted and available to support short-term operations, \$151,648 was restricted for debt service, and the balance of total assets of \$327,813 as invested in capital assets net of related debt.
- Ad valorem taxes of \$221,235 decreased \$13,432 or 6% over 2020 ad valorem taxes of \$234,667.
- The District's long term debt at December 31, 2021 is \$354,000 as compared to long term debt at December 31, 2020 of \$445,000. The decrease is due to the regular principal payment of \$91,000.

Overview of Annual Financial Report

Management's Discussion and Analysis (MD&A) serves as an introduction to basic financial statements and supplementary information. The MD&A presents an overview of management's examination and analysis of the District's financial condition and performance. 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 additions to the basic financial statements themselves.

Government-wide financial statements. The government -wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to private-sector businesses. 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 nets assets may serve as a useful indicator of whether the financial position of the district is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Management's Discussion and Analysis

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 statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District 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, account activities, commitments, contingencies, and subsequent events, if any. Supplementary information includes a comparative budget schedule.

Financial Analysis

The purpose of financial analysis is to help determine whether Washington Parish Fire Protection District No. 1 is better off as a result of the current year's activities. In this analysis, data from two basic financial statements, the Statement of Net Position, and the Statement of Activities and Changes in Net Position, is presented below in condensed format. These statements report the net position, the difference between assets and liabilities, and the change in net position, which provides information for indicating the financial condition of the District. Following these statements is a separate schedule summarizing and analyzing budget changes for the current fiscal year.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Management's Discussion and Analysis

Condensed Statements of Net Position

	<u>2021</u>	<u>2020</u> (Restated)	<u>Dollar Change</u>	<u>Percentage Change</u>
Assets:				
Current and Other Assets	\$ 484,840	\$ 530,770	\$ (45,930)	-9%
Capital Assets	681,813	748,402	(66,589)	-9%
Total Assets	<u>1,166,653</u>	<u>1,279,172</u>	<u>(112,519)</u>	-9%
Liabilities:				
Current Liabilities	110,577	123,992	(13,415)	-11%
Long-Term Liabilities	257,000	354,000	(97,000)	-27%
Total Liabilities	<u>367,577</u>	<u>477,992</u>	<u>(110,415)</u>	-23%
Net Position:				
Net Investment in Capital Assets	327,813	289,185	38,628	13%
Restricted	167,079	186,417	(19,338)	-10%
Unrestricted	304,184	325,578	(21,394)	-7%
Total Net Position	<u>\$ 799,076</u>	<u>\$ 801,180</u>	<u>\$ (2,104)</u>	0%

Government-Wide review of the condensed Statement of Net Position

The composition of net position and change in net position over time serves as useful indicator of government's financial position. The District's assets at fiscal year-end exceed liabilities by \$799,076 (net position). The balance of net position includes \$327,813 of invested in capital assets, net of related debt, restricted assets of \$167,079 for debt service, and \$304,184 in unrestricted net position. The unrestricted net position represents funds that are available to meet the ongoing needs of the District.

The largest category of net position is unrestricted assets totaling \$304,184 or 38% of net position. This category represents assets that are used for day-to-day operations. The category invested in capital assets, net of related debt totaled \$327,813 or 41% of net position, reflects the total invested in capital assets (land, buildings, equipment, etc.) net of any related debt used to acquire capital assets. These assets are used to provide services to citizens and do not represent assets available for future spending. The remainder of \$167,079 (21%) represents restricted assets that are used for debt service functions.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Management's Discussion and Analysis

Condensed Statements of Activities

	<u>2021</u>	<u>2020</u> (Restated)	<u>Dollar Change</u>	<u>Percentage Change</u>
Revenues:				
Ad Valorem Taxes	\$ 221,235	\$ 234,667	\$ (13,432)	-6%
Other Revenues	16,572	14,159	2,413	17%
Total Revenues	<u>237,807</u>	<u>248,826</u>	<u>(11,019)</u>	-4%
Expenses:				
Operating Expense	162,394	122,439	39,955	33%
Depreciation	77,517	74,768	2,749	4%
Total Expenses	<u>239,911</u>	<u>197,207</u>	<u>42,704</u>	22%
Change in Net Position	<u>(2,104)</u>	<u>51,619</u>	<u>(53,723)</u>	-104%
Beginning Net Position	<u>801,180</u>	<u>749,561</u>	<u>15,797</u>	2%
Ending Net Position	<u>\$ 799,076</u>	<u>\$ 801,180</u>	<u>\$ (37,926)</u>	-5%

While the Statement of Net Position shows the change in financial position, the Statement of Activities and Changes in Net Position provides answers to the nature and scope of these changes.

- Ad valorem taxes of \$221,235 are the most significant revenue source for the fiscal year ending December 31, 2021, at 93% of total revenues. The next largest revenue source is state revenue sharing proceeds and insurance rebates of \$14,105 (6% of total revenues).
- The major expense within statement of activities is depreciation of \$77,517 (32% of total expenses), followed by insurance of \$35,288 (15%), salaries of \$31,744 (13%), and repairs and maintenance \$31,221(13%).

Budgetary Highlight

The proposed budget was presented and adopted at the board meeting. The budget was amended. The original budgeted revenues did not increase significantly. However, amended expenditures increased to \$194,029 from an original budget of \$150,457 due to an increase in capital outlay. Actual revenues and other sources were over budget by \$23,735. Actual expenditures were under budget by \$36,176. The District was in compliance with the State of Louisiana Local Budget Act.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Management's Discussion and Analysis

Analysis of Fund Financial Statements

Governmental Funds

The focus of the District's governmental funds 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, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the year.

As of December 31, 2021 the District's governmental funds reported a combined ending fund balance of \$471,263, a decrease of \$26,516 in comparison of with the prior year. The General Fund is the chief operating fund of the District. Of the government fund ending balance, \$319,615 constitutes unassigned fund balance, which is available for spending at the District's discretion. Unassigned fund balance represents 100% of the General Fund balance. The Debt Service Fund, the remaining governmental fund, had an ending fund balance of \$151,648.

Capital Assets

At the end of the fiscal year December 31, 2021, the District purchased equipment for \$10,928. Depreciation of \$77,517 was recorded for the year. Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statement. Depreciation is recorded in governmental wide statements.

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 has 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	33,404	33,404	-	0.00%
Depreciable assets	1,841,223	1,852,151	10,928	0.59%
Less Accumulated Depreciation	(1,126,225)	(1,203,742)	(77,517)	6.88%
Net Depreciable Assets	714,998	648,409	(66,589)	-9.31%
Net Capital Assets	748,402	681,813	(66,589)	-8.90%

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Management's Discussion and Analysis

Long-Term Debt

The District had \$535,000 in short-term and long-term debt outstanding at year end, as schedule below:

	Balance 1/1/2021	Additons	Deductions:	Balance 12/31/2021
2007 General Obligation Bonds	\$ 135,000	-	(65,000)	\$ 70,000
2015 General Obligation Bonds	310,000	-	(26,000)	284,000
Total	\$ 445,000	-	(91,000)	\$ 354,000

The District paid \$65,000 on the 2007 general obligation bonds and \$26,000 on the 2015 general obligation bonds. A total of \$12,457 in interest expense was paid during 2021 on both bond issuances.

Economic Factor

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. The primary source of revenues for the District is ad valorem tax.

Basic Financial Statements

**Washington Parish Fire Protection District No.1
Franklinton, Louisiana**

Statement A

**Statement of Net Position
December 31, 2021**

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 212,396
Receivables	187,123
Other receivable	5,400
Restricted Assets:	
Cash and cash equivalents	79,921
Capital assets	
Land	33,404
Building, trucks, and equipment	1,852,151
Less accumulated depreciation	<u>(1,203,742)</u>
Capital assets , net	<u>681,813</u>
Total Assets	<u>1,166,653</u>
 Liabilities	
Accounts payable	4,859
Payroll Taxes	1,175
Pension deduction from ad valorem tax	7,543
Long-term debt due in one year	97,000
Long-term debt due more than one year	<u>257,000</u>
Total Liabilities	<u>367,577</u>
 Net Position	
Invested in capital assets, net of related debt	327,813
Restricted for debt service	151,648
Unrestricted	<u>319,615</u>
Total Net Position	<u>\$ 799,076</u>

See accompanying notes and independent accountant's review report.

**Washington Parish Fire Protection District No.1
Franklinton, Louisiana**

Statement B

**Statement of Activities
For the Year Ended December 31, 2021**

Program Expenses

Public Safety:

Advertising	\$ 401
Deductions for pensions	7,543
Depreciation expense	77,517
Dues & subscriptions	350
Equipment- operations	3,814
Fuel	3,516
Insurance expense	35,288
Interest	12,457
Miscellaneous	435
Office expense	2,776
Payroll taxes	2,338
Professional fees	11,950
Rental	87
Repairs and maintenance	31,221
Salaries	31,744
Supplies	5,421
Telephone	2,768
Training expense	4,273
Utilities	6,012
Total Program Expenses	239,911

General Revenues:

Ad valorem taxes	221,235
State revenue sharing	8,803
Insurance rebate	5,302
Interest earned	119
Other	2,348
Total Revenues	237,807

Change in Net Position	(2,104)
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Net Position, beginning of year	801,180
Net Position, end of year	\$ 799,076

See accompanying notes and independent accountant's review report.

**Washington Parish Fire Protection District No.1
Franklinton, Louisiana**

Statement C

**Balance Sheet
Governmental Funds
December 31, 2021**

	General Fund	Debt Service Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 212,396	\$ 79,921	\$ 292,317
Receivables	112,383	74,740	187,123
Other receivable	5,400	-	5,400
Due from other funds	-	-	-
Total Assets	330,179	154,661	484,840
Liabilities and Fund Balance			
Liabilities:			
Accounts payable	4,859	-	4,859
Payroll taxes	1,175	-	1,175
Pension deductions from advalorem tax	4,530	3,013	7,543
Due to other funds	-	-	-
Total Liabilities	10,564	3,013	13,577
Fund Balances:			
Restricted	-	151,648	151,648
Assigned	-	-	-
Unassigned	319,615	-	319,615
Total Fund Balances	319,615	151,648	471,263
Total Liabilities and Fund Balances	\$ 330,179	\$ 154,661	\$ 484,840

See accompanying notes and independent accountant's review report.

Washington Parish Fire Protection District No.1
Franklinton, Louisiana

Statement D

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Financial Statement of Net Position
December 31, 2021

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

Fund Balances, Total Governmental Funds (Statement C)	\$	471,263
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental capital assets net of depreciation		681,813
Long-term liabilities and current bonds payable are not reported in the governmental funds.		
Long- term liabilities		<u>(354,000)</u>
Net Assets of Governmental Position (Statement A)	\$	<u><u>799,076</u></u>

See accompanying notes and independent accountant's review report.

**Washington Parish Fire Protection District No.1
Franklinton, Louisiana**

Statement E

**Statement of Revenues, Expenditures
and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2021**

	General	Debt Service	Total
Revenues:			
Ad valorem taxes	\$ 133,009	\$ 88,226	\$ 221,235
State revenue sharing	8,803	-	8,803
Insurance rebate	5,302	-	5,302
Interest earned	91	28	119
Other	2,348	-	2,348
Total Revenues	149,553	88,254	237,807
Expenditures:			
Advertising	401	-	401
Deductions for pensions	4,530	3,013	7,543
Dues & subscriptions	350	-	350
Equipment- operations	3,814	-	3,814
Fuel	3,516	-	3,516
Insurance expenses	35,288	-	35,288
Miscellaneous	435	-	435
Office expense	2,776	-	2,776
Payroll taxes	2,338	-	2,338
Professional fees	11,950	-	11,950
Rental	87	-	87
Repairs and maintenance	31,221	-	31,221
Salaries	31,744	-	31,744
Supplies	5,421	-	5,421
Telephone	2,768	-	2,768
Training expense	4,273	-	4,273
Utilities	6,012	-	6,012
Debt service:			
Principal retirement		91,000	91,000
Interest	-	12,457	12,457
Capital outlay	10,929	-	10,929
Total expenditures	157,853	106,470	264,323
Excess/(deficiency) of revenues over/(under) expenditures	(8,300)	(18,216)	(26,516)
Other financing sources/(uses)			
Transfers to/from other sources	16,553	(16,553)	-
Total other financing sources/(uses)	16,553	(16,553)	-
Net change in fund balances	8,253	(34,769)	(26,516)
Fund balances, beginning of year	325,579	186,417	511,996
Prior period adjustment note 11	(14,217)	-	(14,217)
Fund balances, beginning of year restated	311,362	186,417	497,779
Fund balances, end of year	\$ 319,615	\$ 151,648	\$ 471,263

See accompanying notes and independent accountant's review report.

**Washington Parish Fire District No.1
Franklinton, Louisiana**

Statement F

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds to
The Statement of Activities
For the Year Ended December 31, 2021**

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

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$	(26,516)
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Governmental funds report capital outlay as expenditures. However, in the statement of activities the costs of assets are allocated over their estimated useful lives and reported as depreciation in the current period.

Expenditures for capital outlay	10,929	
Less current depreciation	<u>(77,517)</u>	(66,588)

Repayment of capital lease and long term debt principle is an expenditure in governmental funds but the payment reduces long-term liabilities in the statement of net assets.

Principal payments - general obligation bonds		<u>91,000</u>
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Change in net assets of governmental activities, (Statement B)	\$	<u><u>(2,104)</u></u>
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See accompanying notes and independent accountant's review report.

Notes to Financial Statements

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

Introduction

The Fire Protection District Number One of Washington Parish was created under the Louisiana Revised Statute 40:1496.12.A. 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 covers approximately sixty-two square miles in the southwestern corner of Washington Parish and serves Approximately 1,200 people. The District operates out of four fire station which located as follows: Station No1 (Bonner Creek Station) located at 431339 C. E. Stafford Rd, station No 2 (Bethel Station) located at 19151 Pettitt Road, Station No 3 (San Pedro Station) located at 15063 Hwy. 450, and Station No. 4 (Highway 25 station) located at 17311 Highway 25 The District has one employee and operates with a voluntary staff of fire fighters.

1. Summary of Significant Accounting Policies

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by GASB. The accompanying financial statements of the District have been prepared in conformity with such principles.

Reporting Entity

The District is a component unit of the Washington Parish Government, the financial reporting entity. The Washington Parish Government is financially accountable for the District because it appoints the District's board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Washington Parish Government, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the governmental activities of the District. The effect of inter fund activity has been removed from these statements.

The District does not have any business-type activities and reports only governmental activities. Governmental activities are supported by ad valorem tax collections dedicated to acquire fire protection equipment and to provide support of fire protection activities.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

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

All individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

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

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available. State revenue sharing is appropriated by the legislature at the end of the calendar year and is recorded in the year of appropriation. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following governmental funds:

General Fund

The general fund is the primary operating fund of the District. It accounts for all financial resources, except those required to be accounted for in other funds.

Debt Service Fund

The debt service fund accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The effect of inter-fund activity has been eliminated from the government-wide financial statements.

Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes. The District reported only general revenues consisting of ad valorem taxes, state revenue sharing, fire insurance rebates, interest income, and other income not restricted for specific purposes.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

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

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.

Receivables

Receivables are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

Due to/From Other Funds

These amounts represent ad valorem taxes of the debt service fund deposited in the general fund.

Restricted Assets

These accounts contain resources for debt service.

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 Truck	5-20 years
Equipment	3-10 years

Fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. The cost of all assets acquired prior to 1989 has been valued using estimated historical cost. . Donated assets were transferred from the Bonner Creek Volunteer Fire Department (organized prior to 1988 state legislature establishment of the District) and are valued at their original cost which approximates market value at the date donated. The District maintains a threshold of \$500 or more for capitalizing assets.

Deferred Outflows and Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The District has no items that qualify for reporting under this category.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until such time. The District has no items that qualify for reporting under this category.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

Long-Term Obligations

Long-term obligations are reported as liabilities in the statement of net assets. Bond premiums and discounts as well as issuance costs are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable premium or discount.

In the fund financial statements, the governmental fund types recognize bond premiums and discounts, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Net Position/Fund Balance

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

- Invested in capital assets, net of related debt – This component of net assets 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 proceeds 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 asset calculation as unspent proceeds.
- Restricted – this component of net assets 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 through constitutional provisions or enabling legislation.
- Unrestricted – This component of net assets consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. The District adopted GASB 54, *Fund Balance Reporting and Governmental Fund Type Definition*, for the year ended December 31, 2011, 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.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

- **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.

Estimates

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

2. Levied Taxes

On November 7, 2006, the voters of the District passed a 10-year, 8.46 mill property tax renewal for acquiring, construction, improving, and operating fire protection facilities and equipment in and for the District, including the cost of obtaining water for fire protection purposes. On April 9, 2016, the voters voted to renew the millage for another 10-year period. For the period covered by these financial statements, the millage was set at 7.75 mills

On November 7, 2006, the voters of the District passed a 10-year, 5 mill property tax renewal for acquiring, construction, improving, and operating fire protection facilities and equipment in and for the District, including the cost of obtaining water for fire protection purposes. On April 9, 2016, the voters voted to renew the millage for another 10-year period. For the period covered by these financial statements, the millage was set at 4.58 mills.

On November 7, 2006, the voters of the District authorized the District to incur debt and issue \$735,000 of 15-year general obligation bonds for acquiring, constructing, and improving buildings, machinery and equipment. On December 6, 2014, the voters of the District authorized the District to incur debt and issue \$425,000 of 15-year general obligation bonds for acquiring, constructing, and improving buildings, machinery and equipment, including fire stations. For the period covered by these financial statements, the millage was set at 8.20 mills.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

Assessed mileages for the year 2021 are as follows:

2021 Assessed Property Value	\$	14,633,400
Less Homestead Exemption		(3,636,930)
Taxable Value		10,996,470
7.75 mill tax		85,223
4.58 mill tax		50,364
8.20 mill tax		90,171
Total Tax	\$	225,758

3. Stewardship, Compliance, and Accountability

The budget for the year ended December 31, 2021, was adopted at the District's meeting on November 17, 2020. The budget was amended at the meeting during December 20, 2021. Act 552 of the 2004 Legislative Session eliminated the public participation requirement for general funds with less than \$500,000 in expenditures. All appropriations lapse at year-end. Formal budget integration (within the accounting records) is employed as a management control device. Changes or amendments are made upon approval of the Board of Commissioners. The District does not use encumbrance accounting.

4. Cash and Cash Equivalents

At December 31, 2021, the District has cash and cash equivalents totaling \$292,317 as follows:

Interest-bearing demand deposits	\$	292,317
Total Cash and Restricted Cash	\$	292,317

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are 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 \$301,564 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of the federal deposit insurance and collateralized securities. The District does not have a policy on custodial credit risk.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

5. Accounts Receivable

Receivables of \$231,158 at December 31, 2021 are as follows:

	General Fund	Debt Service Fund	Total
Ad valorem taxes	\$ 112,383	\$ 74,740	\$ 187,123
Insurance Rebate	5,400	-	5,400
Total	<u>\$ 117,783</u>	<u>\$ 74,740</u>	<u>\$ 192,523</u>

6. Capital Assets

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

	Balance January 1 2021	Additions	Deletions	Balance December 31, 2021
Land (not depreciable)	\$ 33,404	-	-	\$ 33,404
Construction Progress	-	-	-	-
Vehicles	870,831	2,000	-	872,831
Buildings	630,083	-	-	630,083
Equipment	340,309	8,929	-	349,238
Depreciable Assets	<u>1,841,223</u>	<u>10,929</u>	<u>-</u>	<u>1,852,152</u>
Less Accumulated Depreciation				
Vehicles	(713,813)	(56,055)	-	(769,868)
Buildings	(100,528)	(15,785)	-	(116,313)
Equipment	(311,885)	(5,677)	-	(317,562)
Total Accumulated Depreciation	<u>(1,126,226)</u>	<u>(77,517)</u>	<u>-</u>	<u>(1,203,743)</u>
Net Depreciable Assets	714,997	(66,588)	-	648,409
Assets, net of accumulated Depreciation	<u>\$ 748,401</u>	<u>(66,588)</u>	<u>-</u>	<u>\$ 681,813</u>

The District purchased equipment of \$10,929. Depreciation expense in the amount of \$77,517 was recorded.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

7. Long – Term Obligations

The following is summary of the long –term obligation for the year ended December 31, 2021:

	<u>Balance</u> <u>1/1/2021</u>	<u>Additons</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2021</u>	<u>Due Within</u> <u>One Year</u>
\$735,000 General Obligation Bonds Series 2007, due in annual installments commencing March 1 2008, ranging from \$1,732 to \$71,732 with interest from 3.95% to 6%. The last payment date is March 1, 2022.	\$ 135,000	-	(65,000)	\$ 70,000	\$ 70,000
\$425,000 General Obligation Bonds Series 2015, due in annual installments commencing September 1, 2015, ranging from \$544 to \$37,544 with interest of 2.94%. The last payment date is March 1, 2030.	310,000	-	(26,000)	284,000	27,000
Total	<u>\$ 445,000</u>	<u>-</u>	<u>(91,000)</u>	<u>\$ 354,000</u>	<u>\$ 97,000</u>

All District bonds outstanding at December 31, 2021 are general obligation bonds with maturity dates from March 1, 2021 to March 1, 2030 with interest rates of 2.94% to 6%. Bond principal and interest expense in 2021 are \$91,000 and \$12,457, respectively.

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the District. At December 31, 2021, the District has accumulated \$151,648 in the debt service fund for future debt requirements. The bonds are due as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u> <u>Payments</u>	<u>Interest</u> <u>Payments</u>	<u>Totals</u>
2022	97,000	\$ 9,685	\$ 106,685
2023	28,000	7,144	35,144
2024	29,000	6,306	35,306
2025	30,000	5,439	35,439
2026	31,000	4,542	35,542
2027-2031	139,000	8,363	147,363
Total	<u>\$ 354,000</u>	<u>\$ 41,479</u>	<u>\$ 395,479</u>

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 2021

In accordance with R.S. 39:562, the Washington Parish Fire Protection District No. 1 is legally restricted from incurring long-term debt in excess of 10% the assessed value of taxable property. At December 31, 2021, the statutory limit is \$1,099,647, and the outstanding bonded debt totaled \$354,000.

8. Litigation and Claims

As of December 31, 2021, the District was not involved in any outstanding litigation or claims.

9. Related Party Transactions

There were no related party transactions as of December 31, 2021.

10. Covid – 19 Pandemic

In December 2019, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic, and this pandemic has resulted in federal, state, and local governments and private entities mandating various restrictions, including travel restrictions, restrictions on public gatherings, stay at home orders, and quarantining of people that may have been exposed to the virus.

COVID-19 and actions taken to mitigate it have and are expected to continue to have adverse effects on the economy. As the COVID-19 pandemic is complex and rapidly evolving, we cannot reasonably estimate the duration or severity of this pandemic nor its full impact on the entity, its financial position, change in financial position, or cash flows.

11. Prior Period Adjustment

At December 31, 2021, the District had a prior period adjustment relating to accounts payable. The District purchased turnout gear that was not recorded for the year ended December 31, 2020.

<u>General Fund</u>	<u>2021</u>
Fund Balance, Beginning	\$ 325,579
Accounts Payable - Bunker Gear	(14,217)
Fund Balance, Beginning of Year Restated	<u>\$ 311,362</u>

**Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana**

**Notes to the Financial Statements
For the Year Ended December 31, 2021**

12. Interfund Transfers

The District's Debt Service Fund transferred \$16,533 to the General Fund for the year ending December 31, 2021. This was for a reimbursement from a prior year.

13. Subsequent Events

Subsequent events were evaluated through September 2, 2022, which is the date the financial statements were available to be issued.

No other material subsequent events have occurred since December 31, 2021 that require recognition or disclosure in these financial statements.

Required Supplemental Information

Washington Parish Fire Protection District No.1
Franklinton, Louisiana

Schedule 1

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

Revenues:	Original Budget	Amended Budget	Actual	Variance Favorable/
Ad valorem taxes	\$ 124,800	\$ 126,179	\$ 133,009	\$ 6,830
State revenue sharing	8,430	8,803	8,803	-
Insurance rebate	5,400	5,300	5,302	2
Interest earned	250	91	91	-
Other	-	1,998	2,348	350
Total revenues	<u>138,880</u>	<u>142,371</u>	<u>149,553</u>	<u>7,182</u>
Expenditures:				
Advertising	-	484	401	83
Capital outlay	6,300	40,000	10,929	29,071
Dues & Subscriptions	350	350	350	-
Election expense	-	-	-	-
Equipment- Operations	2,300	4,000	3,814	186
Fuel	-	3,600	3,516	84
Insurance Expense	34,010	35,700	35,288	412
Mileage	-	-	-	-
Office Expense	1,630	3,600	2,776	824
Miscellaneous	-	435	435	-
Payroll taxes	-	2,700	2,338	362
Pension Expense	4,200	4,200	4,530	(330)
Professional Fees & Legal	26,400	13,000	11,950	1,050
Rental	270	100	87	13
Repairs and Maintenance	26,300	32,000	31,221	779
Salaries	37,077	33,000	31,744	1,256
Supplies	1,570	7,000	5,421	1,579
Telephone	2,600	3,000	2,768	232
Training Expense	850	4,000	4,273	(273)
Utilities	6,600	6,860	6,012	848
Total expenditures	<u>150,457</u>	<u>194,029</u>	<u>157,853</u>	<u>36,176</u>
Excess/(deficiency) of revenues over/(under) expenditures	(11,577)	(51,658)	(8,300)	43,358
Other financing sources/(uses)				
Transfers to/from other sources	-	-	16,553	16,553
Total other financing sources/(uses)	-	-	16,553	16,553
Net change in fund balances	(11,577)	(51,658)	8,253	59,911
Fund balance, beginning of year 2021	<u>325,579</u>	<u>325,579</u>	<u>325,579</u>	<u>-</u>
Prior period adjustment note 11	<u>-</u>	<u>-</u>	<u>(14,217)</u>	<u>-</u>
Fund balances, beginning of year restated	<u>-</u>	<u>-</u>	<u>311,362</u>	<u>-</u>
Fund balance, end of year 2021	<u>\$ 314,002</u>	<u>\$ 273,921</u>	<u>\$ 319,615</u>	<u>\$ 59,911</u>

See independent accountant's review report.

Supplemental Information

**Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana**

Schedule 2

**Supplemental Information Schedule
For the Year Ended December 31, 2021**

Compensation Paid to 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.

Washington Parish Fire Protection District No. 1
Washington Parish Government
Franklinton, Louisiana

Schedule 3

Supplemental Information Schedule
For the Year Ended December 31, 2021

Compensation, Benefits, and Other Payments Made to Agency Head

Agency Head: Bradley Cooper, President

There was no compensation, benefits, or other payments made to the President of the District.

Agency Head: Michael C. Crain, Fire chief

Salary	\$	31,744
FICA Exense		<u>2,428</u>
Total	\$	<u><u>34,172</u></u>

See independent accountant's review report.

Other Independent Accountant's Report

CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

ADAM C. HEBERT, CPA

MEMBER

American Institute of Certified Public Accountants

Society of Louisiana Certified Public Accountants



**Hebert Johnson
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Certified Public Accountants

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A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Commissioners and
The Louisiana Legislative Auditor
Washington Parish Fire Protection District No. 1
Franklinton, Louisiana

We have performed the procedures enumerated below 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 District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

The District did not have any expenditures for materials and supplies exceeding \$30,000 or public works exceeding \$250,000.

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 us with the requested information.

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

Management provided us with the requested information.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

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. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

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

We traced adoption of the original budget to documentation in the minutes of the meeting of the District's commissioners held on November 17, 2020. The District amended the budget on December 20, 2021.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Expenditures for the year did not exceed budgeted amounts.

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.

All 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.

All disbursements were approved according to management's policies and procedures.

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.

Management posts its agenda on the door of the main fire station. I obtained a copy of an agenda for December 20, 2021.

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.

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

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.

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

State Audit Law

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

The District's report was not submitted 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).

Management did not enter into any contracts that utilized state funds.

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.

Our prior year report, dated September 28, 2021, did not include any suggestions, exceptions, recommendations, or comments.

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended 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.

Respectfully submitted,

Chris Johnson

Hebert Johnson & Associates, Inc.
A professional Accounting Corporation
Albany, Louisiana
September 2, 2022

**Washington Parish Fire Protection District No. 1
Franklinton, Louisiana**

**Schedule of Current Year Findings
December 31, 2021**

2021-01 Written Minutes

Criteria:

RS 42:20 states that "All public bodies shall keep written minutes of all their open meetings." Minutes should include: 1) The date, time, and place of the meeting. 2) The members of the public body recorded as either present or absent. 3) The substance of all matters decided, and, at the request of any member, a record, by individual member of any votes taken. 4) Any other information that the public body requests be included or reflected in the minutes.

Condition:

The District did not have a record of all minutes that were taken for the year ending December 31, 2021.

Cause:

The District had secretaries quit during the year and misplaced copies of the minutes. The Board does have a record of the meetings on a recording device.

Effect:

The District is in violation of the open meetings law.

Recommendation:

We recommend the District provide written minutes from a previous board meeting to the District's Board of Commissioners. The board should review and approve the written minutes at the next board meeting. The minutes should be signed by the Board Secretary and kept at the office of the District.

Management's Response:

The District agrees with the recommendation. Responsible party Bradley Cooper, President.

2021-02 Late Filing of Annual Financial Report

Criteria:

R.S. 24:513 – Such audits shall be completed within six months of the close of the entity's fiscal year.

Condition:

The review engagement was not completed within six months of the close of the District's fiscal year.

Cause:

The District's outside accountant did not have the financial statements available to review until June 30, 2022.

Effect:

The review report was submitted to the Legislative Auditor's Office after June 30, 2022.

Recommendation:

Management should discuss with the outside accounting firm the necessity to prepare the financial statements in a timely manner to allow the review to be completed by June 30.

Management's Response:

The District's Board President will discuss this matter with the District's outside accounting firm to ensure that the financial statements are prepared in a timely manner. Responsible party Bradley Cooper, President.

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

4-7-22 (Date Transmitted)

Hebert Johnson & Associates, Inc.
PO Box 1151
Ponchatoula LA 70454

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 12-31-21.

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 []

Meetings

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

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

Prior-Year Comments

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

Yes [] No [] N/A []

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 [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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

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

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

<u><i>L. R. Cain</i></u>	Secretary	<u>4-7-22</u>	Date
<u><i>[Signature]</i></u>	Treasurer	<u>4-7-22</u>	Date
<u><i>[Signature]</i></u>	President	<u>4-7-22</u>	Date