

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH

Downsville, Louisiana

*Financial Report
And
Report on Applying agreed-Upon Procedures
For the Year Ended December 31, 2019*



WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Board of Commissioners
Ward Five Fire Protection District of Union Parish
Downsville, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and each major fund of Ward Five Fire Protection District of Union Parish (the District), a component unit of the Union Parish Police Jury, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. 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.



Board of Commissioners
Ward Five Fire Protection District of Union Parish
Downsville, Louisiana

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedule on pages 3 through 5 and page 18, 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. I have not audited or reviewed such required supplementary information and, accordingly, I do not express an opinion, a conclusion, nor provide any assurance on it.

Other Information

The accompanying schedule of compensation, benefits and other payments to agency head and commissioners on page 19 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report date September 3, 2021, on the results of our agreed-upon procedures.

Maxwell CPA, LLC

Monroe, Louisiana
September 3, 2021

REQUIRED SUPPLEMENTAL INFORMATION (PART A)
MANAGEMENT'S DISCUSSION AND ANALYSIS

**WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
MANAGEMENT'S DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019**

As management of the Ward Five Fire District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the year ended December 31, 2019. Please read it in conjunction with the District's basic financial statements. This discussion and analysis of management is designed to provide an objective and easy-to-read analysis of the District's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the District's finances. It is also intended to provide readers with an analysis of the short-term and long-term activities of the District based on information presented in the financial report and fiscal policies that have been adopted by the District. Specifically, this section is designed to assist the readers in focusing on significant financial issues, provide an overview of the District's financial activity, identify changes in the District's financial position (its ability to address the next and subsequent years' challenges), identify any material deviations from the financial plan (the approved budget), and identify individual issues or concerns.

As with other sections of the financial report, the information contained within this discussion and analysis of management should be considered only a part of the greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and supplementary information that are provided in addition to this discussion and analysis of management.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The District's basic financial statements are comprised of the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements.

In addition to the basic financial statements and accompanying notes, the District also includes in subsequent sections of this report additional information to supplement the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Government-wide financial statements are designed by the Governmental Accounting Standards Board (GASB) Statement No. 34 to change the way in which government financial statements are presented. It now provides readers with a concise "entity-wide" statement of net position and statement of activities, seeking to give the users of the financial statements a broad overview of the District's financial position and results of operations in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between assets and liabilities is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or weakening. Evaluation of the overall economic health of the District would extend to other nonfinancial factors in addition to the financial information provided in this report.

Ward Five Fire Protection District of Union Parish
Management Discussion and Analysis (continued)

The statement of activities presents information detailing how the District's net position changed. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

The government-wide financial statements report governmental activities of the District that are principally supported by fees and services. Governmental activities include public safety.

FUND FINANCIAL STATEMENTS

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's only fund which is considered a major fund.

The District has only one fund type. The governmental fund is reported in the fund financial statements and encompasses essentially the same functions reported as governmental activities in the government-wide financial statements.

A reconciliation from both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balance to the government-wide statements is provided to assist in understanding the differences between these two perspectives.

NOTES TO FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide additional information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following provides a summary of the net position of the District's governmental activities as of December 31:

	<u>2019</u>	<u>2018</u>
Current and Other Assets	\$ 798,956	\$ 665,022
Capital Assets	<u>1,241,760</u>	<u>1,350,762</u>
Total Assets	2,040,716	2,015,784
Other Liabilities	1,607	10,041
Deferred Inflow of Resources	320,080	322,577
Net Position		
Invested in Capital Assets	1,241,760	1,350,762
Unrestricted	<u>477,269</u>	<u>332,404</u>
Total Net Position	<u>\$ 1,719,029</u>	<u>\$ 1,683,166</u>

Ward Five Fire Protection District of Union Parish
Management Discussion and Analysis (continued)

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. The District will use the unrestricted net position to meet the ongoing obligations to users of its services and creditors.

GOVERNMENTAL ACTIVITIES

The following provides a summary of the District's changes net position for the years ended December 31:

	<u>2019</u>	<u>2018</u>
General Revenues	\$ 337,052	\$ 348,921
Special Items	-	36,598
Public Safety Expenses	<u>(301,189)</u>	<u>(323,501)</u>
Changes in Net Position	<u>\$ 35,863</u>	<u>\$ 62,018</u>

BUDGETARY HIGHLIGHTS

In accordance with the Louisiana Local Government Budget Act, the District must adopt a budget for the general fund prior to December 31. The original budget was adopted on November 7, 2018, and there were no amendments made to the budget.

CAPITAL ASSETS

The District's investment in Capital Assets, net of accumulated depreciation, for governmental activities as of December 31, 2019 was \$1,241,760. During the year the District purchased equipment costing \$11,955.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Total revenue and expenditures in the District's proposed budget for the General Fund for the year ending December 31, 2020 remained relatively unchanged from those adopted for the year ended December 31, 2019.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's financial picture for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Ward Five Fire Protection District, 11616 Highway 15, Downs ville, Louisiana 71234.

BASIC FINANCIAL STATEMENTS

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

ASSETS

Cash	\$	499,369
Prepaid Expense		450
Property Taxes Receivable		299,137
Capital Assets:		
Land		13,500
Other Capital Assets, Net of Depreciation		<u>1,228,260</u>
 Total Assets	 \$	 2,040,716

LIABILITIES

Accounts Payable	\$	413
Payroll Accruals and Withholdings		<u>1,194</u>
Total Liabilities		1,607

DEFERRED INFLOWS OF RESOURCES

Related to Property Taxes		320,080
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NET POSITION

Net Investment in Capital Assets		1,241,760
Unrestricted		<u>477,269</u>
 <u>TOTAL NET POSITION</u>	 \$	 <u><u>1,719,029</u></u>

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

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

Expenses:

Current

Public Safety

Contract Labor	\$ 15,116
Depreciation	120,957
Insurance	37,519
Lease	1,800
Maintenance and Operations	22,835
Office Supplies	862
Pension	9,333
Salaries	41,000
Supplies	35,768
Taxes - Payroll	3,662
Telephone	3,303
Training	306
Utilities	8,728

Total Expenses	<u>301,189</u>
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General Revenues:

Property Taxes	322,982
Intergovernmental	13,275
Interest	795
Total General Revenues	<u>337,052</u>

<u>Change in Net Position</u>	35,863
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<u>Fund Balances - Beginning</u>	<u>1,683,166</u>
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<u>FUND BALANCES - ENDING</u>	<u>\$ 1,719,029</u>
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See independent accountant's review report and notes to financial statements.

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS - GENERAL FUND
DECEMBER 31, 2019

ASSETS

Cash and Cash Equivalents	\$	499,369
Prepaid Expense		450
Property Taxes Receivable		299,137
Total Assets	\$	798,956

LIABILITIES

Accounts Payable	\$	413
Payroll Accruals and Withholdings		1,194
Total Liabilities		1,607

DEFERRED INFLOWS OF RESOURCES

Related to Property Taxes		320,080
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FUND BALANCES

Unassigned		477,269
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<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>	<u>\$</u>	<u>798,956</u>
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See independent accountant's review report and notes to financial statements.

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
RECONCILIATION OF GOVERNMENTAL
FUND BALANCES TO STATEMENT OF NET POSITION
DECEMBER 31, 2019

Total Governmental Fund Balances \$ 477,269

*Amounts reported for governmental activities
in the statement of net position are different
because:*

Capital assets used in governmental activities
are not financial resources and therefore are not
reported in the funds, net of depreciation.

1,241,760

Net Position of Governmental Activities

\$ 1,719,029

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

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Revenues</u>	
Property Taxes	\$ 322,982
Intergovernmental	13,275
Interest	795
Total Revenues	<u>337,052</u>
<u>Expenditures</u>	
Current:	
Public Safety:	
Contract Labor	15,116
Insurance	37,519
Lease	1,800
Maintenance and Operations	22,835
Office Supplies	862
Pension	9,333
Salaries	41,000
Supplies	35,768
Taxes - Payroll	3,662
Telephone	3,303
Training	306
Utilities	8,728
Capital Outlay	11,955
Total Expenditures	<u>192,187</u>
<u>Net Change in Fund Balance</u>	144,865
<u>Fund Balances - Beginning</u>	<u>332,404</u>
<u>FUND BALANCES - ENDING</u>	<u>\$ 477,269</u>

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

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
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, 2019

Net Change in Fund Balances - Total Governmental Funds \$ 144,865

*Amounts reported for governmental activities
in the statement of activities are different
because:*

Governmental funds report capital outlays as expenditures. However,
in the statement of activities the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital Outlay	11,955	
Depreciation Expense	<u>(120,957)</u>	<u>(109,002)</u>

Change in Net Position of Governmental Activities \$ 35,863

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

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies

Ward Five Fire Protection District of Union Parish (the District) was created by Union Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492. The District is governed by a five member board. Two members are appointed by Union Parish Police Jury, two members are appointed by Village of Downsville, and the fifth member, who is chairman, is selected by the other four members. Board members serve two year terms without compensation. The District is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the District.

The District employs two part-time employees.

The District is considered a component unit of Union Parish Police Jury, the financial reporting entity

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

The more significant of the District's accounting policies are described below:

A. Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the District as a whole as governmental activities, generally supported by program revenues.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include charges for services to users of the District's service. Other revenue sources not properly included with the program revenues are reported instead as general revenues.

B. Fund Financial Statements

Fund financial statements are provided for the governmental fund.

C. Basis of Accounting, Measurement Focus, and Financial Statement Presentation:

The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide financial statements report 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.

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies (continued)

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred.

Property taxes associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

D. Fund Type and Major Fund

The District reports the General Fund as a major governmental fund. The General Fund is the general operating fund of the District and accounts for all financial resources.

E. Budgets and Budgetary Accounting

The Board of Commissioners adopted the annual budget for the General Fund on November 7, 2018. The annual budget was prepared on a non-GAAP budgetary basis of accounting. The treasurer is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures resulting from revenues exceeding amounts estimated must be approved by the Board of Commissioners. There were no amendments made to the budget and the budgetary comparison schedule, included as supplementary information in the accompanying financial statements, includes the original budgeted amounts. All annual appropriations lapse at the end of each fiscal year.

F. Use of 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Cash

Cash includes amounts in demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. Receivables

Receivables include property taxes only.

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies (continued)

I. Uncollectible Allowance

The statements contain no provision for uncollectible accounts. The District's management is of the opinion that such allowance would be immaterial in relation to the financial statements taken as a whole.

J. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, with useful lives of more than one year are reported in the government-wide financial statements. Capital assets are capitalized at historical cost. The District maintains a threshold level of \$1,500 or more for capitalizing capital assets.

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

When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

As surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	40 Years
Vehicles	5-15 Years
Equipment	5-20 Years

K. Deferred Inflows/Outflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expenditure until then. In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District's deferred inflows are related to property taxes.

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 - Organization and Summary of Significant Accounting Policies (continued)

N. Equity Classifications

In the government-wide financial statements, equity is classified as net position and classified further into two components:

1. Net investment in capital assets – consists of capital assets net of accumulated depreciation.
2. Unrestricted – consists of all other assets.

In the fund financial statements, governmental fund equity is classified as fund balance. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

1. Non-spendable – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
2. Restricted – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
3. Committed – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level of action to remove or change the constraint.
4. Assigned – amounts that the District intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
5. Unassigned – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

Note 2 - Cash

As of December 31, 2019, the District had cash in an interest-bearing demand deposit account (book balance) totaling \$499,369. 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 plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities were held in the name of the pledging fiscal agent bank in a hold or custodial bank that was mutually acceptable to both parties.

As of December 31, 2019, the District's collected bank balance of \$499,369 was secured from risk by \$250,000 of federal deposit insurance and \$249,369 of pledged securities held by the counterparty's trust department or agent in the District's name.

There were no repurchase or reverse repurchase agreements as of December 31, 2019.

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 3 - Taxes

Property Taxes are levied on a calendar year basis and become due on January 1 of each year. The District is authorized and did levy a maximum tax of 10 mills on property within the boundaries of the District for maintenance and operations of the District. Total taxes levied for the year ended December 31, 2019 were \$320,080 and as of December 31, 2019, taxes receivable were \$299,137. The authorized millage expires with the year ending 2020.

Note 4 - Capital Assets and Depreciation

Capital assets and depreciation activity as of and for the year ended December 31, 2019 for the District is as follows:

	Balance January 1, 2019	Increases	Decreases	Balance December 31, 2019
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 13,500	\$ -	\$ -	\$ 13,500
Capital assets being depreciated:				
Buildings	\$ 270,118	\$ -	\$ -	\$ 270,118
Vehicles	1,605,528	-	-	1,605,528
Equipment	216,665	11,955	-	228,620
Total capital assets being depreciated	\$ 2,092,311	\$ 11,955	\$ -	\$ 2,104,266
Less accumulated depreciation for:				
Buildings	\$ 34,331	\$ 6,754	\$ -	\$ 41,085
Vehicles	591,680	94,947	-	686,627
Equipment	129,038	19,256	-	148,294
Total accumulated depreciation	\$ 755,049	\$ 120,957	\$ -	\$ 876,006
Total capital assets being depreciated, net	\$ 1,337,262	\$(109,002)	\$ -	\$ 1,228,260

Depreciation expense is reported separately in the statement of activities.

Note 5 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District carries commercial insurance for all risks of loss. There have been no significant reductions in insurance coverage in the prior year. Settlements have not exceeded insurance coverage in any of the past three fiscal years.

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 6 - Subsequent Events

In 2020, the 10 mill property tax described in note 3 was renewed for ten years and will now expire in 2030.

Subsequent events have been evaluated through September 3, 2021, the date the financial statements were available to be issued.

**REQUIRED SUPPLEMENTAL INFORMATION (PART B)
BUDGETARY COMPARISON SCHEDULE**

WARD FIVE FIRE PROTECTION DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE (NON-GAAP)
GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		With Final Budget Favorable (Unfavorable)
<u>Revenues</u>				
Property Taxes	\$ 319,864	\$ 319,864	\$ 322,982	\$ 3,118
Intergovernmental	1,034	1,034	13,275	12,241
Interest	1,366	1,366	795	(571)
Other	15,570	15,570	-	(15,570)
Total Revenues	337,834	337,834	337,052	(782)
<u>Expenditures</u>				
Current				
Public Safety				
Contract Labor	27,810	27,810	15,116	12,694
Insurance	21,355	21,355	37,519	(16,164)
Lease	4,650	4,650	1,800	2,850
Maintenance and Operations	41,891	41,891	22,835	19,056
Office Supplies	15,127	15,127	862	14,265
Pension	-	-	9,333	(9,333)
Salaries	28,560	28,560	41,000	(12,440)
Supplies	63,719	63,719	35,768	27,951
Taxes-Payroll	2,241	2,241	3,662	(1,421)
Telephone	2,582	2,582	3,303	(721)
Training	-	-	306	(306)
Utilities	7,576	7,576	8,728	(1,152)
Capital Outlay	-	-	11,955	(11,955)
Total Expenditures	215,511	215,511	192,187	23,324
<u>Net Change in Fund Balance</u>	122,323	122,323	144,865	22,542
<u>Fund Balance at Beginning of Year</u>	-	-	332,404	332,404
<u>Fund Balance at End of Year</u>	\$ 122,323	\$ 122,323	\$ 477,269	\$ 354,946

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

WARD FIVE FIRE DISTRICT OF UNION PARISH
DOWNSVILLE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD AND COMMISSIONERS
FOR THE YEAR ENDED DECEMBER 31, 2019

The District paid no compensation, reimbursements, or benefits to an agency head or commissioners during the year ended December 31, 2019.

See independent accountant's review report.



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

To the Board of Commissioners
Ward Five Fire Protection District of Union Parish
Downsville, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the Ward Five Fire Protection District of Union Parish (the District) and the Louisiana Legislative Auditor, on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2019, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified 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 material 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) or R.S.38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.**

The District had no expenditures for materials and supplies exceeding \$30,000 and no expenditures exceeding \$250,000 for public works.

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 RS 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.

Management provided me 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 of employees provided by management in agreed-upon procedure #3 appeared on the list provided by management in agreed-upon procedure #2 as immediate family members.

5. Obtain a list of all disbursements made during the year; and a list of outside business interest of board members, employees, and board members' and employees' immediate families. Report whether 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 me with a copy of the original budget. There were no amendments in 2019.

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

I traced the adoption of the original budget to the minutes.

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

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Revenues did not fail to meet budgeted revenues by 5% or more and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the 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 payee in the supporting documentation.**

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

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

All of the disbursements were properly coded in the general ledger.

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

The disbursements were approved by the Board of Commissioners by their acceptance of the treasurer's report presented at each meeting.

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 represented that the District is only required to post a notice of each meeting and the accompanying agenda at the meeting site. Although management has asserted that such documents were properly posted, no evidence was provided to support management's assertion other than copies of the notices and agendas.

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.**

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

Ward Five Fire Protection District of Union Parish
Downsville, Louisiana
September 3, 2021

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 by the due date of June 30, 2020.

- 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 represented that the District did not enter into any contracts that utilized state funds or that were subject to the public bid law, while not in compliance with R.S. 24:513 (the audit law).

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 independent accountant's prior year report on applying agreed-upon procedures, dated May 14, 2019, included an exception relating to noncompliance with the Local Government Budget Act. The exceptions noted in that report have been resolved.

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.

Maxwell CPA, LLC

Monroe, Louisiana
September 3, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

8-2-21 (Date Transmitted)

Maxwell CPA, LLC
8649 Hwy 165 N, Ste 2
Monroe, LA 71203

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2019 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.
Yes No 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 have evaluated our compliance with these laws and regulations prior to making these representations.

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No [] N/A []

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

Stacy Pote Chairman 8/2/21 Date
Ashley Briley Treasurer 8/2/21 Date