

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

FINANCIAL REPORT  
(Compiled)

December 31, 2017

**HILL, INZINA & COMPANY**

Certified Public Accountants • A Professional Corporation  
701 East Madison Avenue • Bastrop, Louisiana 71220  
Telephone 318-281-4492 • Fax 318-281-4087 • E-mail [hillinzina@bellsouth.net](mailto:hillinzina@bellsouth.net)

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# HILL, INZINA & COMPANY

## ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Ward 1 Fire Protection District No. 1  
of West Carroll Parish, Louisiana  
Epps, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana (the "District") (a component unit of West Carroll Parish), as of and for the year ended December 31, 2017, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management of the District has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The District's management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the

representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to the District.

*/s/ Hill, Inzina & Co.*

May 29, 2018

BASIC FINANCIAL STATEMENTS

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
December 31, 2017

ASSETS

Cash	\$ 66,467
Capital assets:	
Land	9,800
Other capital assets, net of depreciation	<u>254,081</u>
Total assets	<u>\$ 330,348</u>

NET POSITION

Net investment in capital assets	\$ 263,881
Unrestricted	<u>66,467</u>
Total net position	<u>\$ 330,348</u>

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
As of and for the Year Ended December 31, 2017

Expenses:	
Current:	
Public safety:	
Contract labor	\$ 12,433
Depreciation	48,151
Dispatch fees	425
Fuel	4,463
Insurance	15,765
Legal and accounting	1,500
Office	493
Repairs and maintenance	13,638
Stipends	5,100
Supplies	308
Training	270
Utilities	10,830
Total expenses	<u>\$ 113,376</u>
General revenues:	
Sales taxes	\$ 92,484
Fire insurance rebate	7,467
Interest and miscellaneous	1,015
Total general revenues	<u>\$ 100,966</u>
Change in net position	\$( 12,410)
Net position - beginning	<u>342,758</u>
Net position - ending	<u>\$ 330,348</u>

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL FUND  
December 31, 2017

ASSETS

Cash	<u>\$ 66,467</u>
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FUND BALANCE

Unassigned	<u>\$ 66,467</u>
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See accountant's compilation report.



WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2017

Revenues:	
Sales taxes	\$ 92,484
Fire insurance rebate	7,467
Interest and miscellaneous	1,015
Total revenues	<u>\$ 100,966</u>
Expenses:	
Current:	
Public safety:	
Contract labor	\$ 12,433
Dispatch fees	425
Fuel	4,463
Insurance	15,765
Legal and accounting	1,500
Office	493
Repairs and maintenance	13,638
Stipends	5,100
Supplies	308
Training	270
Utilities	10,830
Capital outlay	12,750
Total expenses	<u>\$ 77,975</u>
Net change in fund balance	\$ 22,991
Fund balance - beginning	<u>43,476</u>
Fund balance - ending	<u><u>\$ 66,467</u></u>

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION  
December 31, 2017

Total fund balance - governmental fund balance sheet	\$ 66,467
Amounts reported for governmental activities in statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.	<u>263,881</u>
Total net position of governmental activities - government-wide statement of net position	<u>\$ 330,348</u>

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
December 31, 2017

Net change in fund balance - governmental fund - general fund \$ 22,991

Amounts reported for governmental activities in 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. This is the amount by which depreciation expense (\$48,151) exceeded capital outlay (\$12,750) in the current period.

( 35,401)

Change in net position of governmental activities -  
government-wide statement of activities

\$ ( 12,410)

See accountant's compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget - Favorable (Unfavorable)
Revenues:				
Sales taxes	\$ 84,000	\$ 84,000	\$ 92,484	\$ 8,484
Fire insurance rebate	-	-	7,467	7,467
State grants	6,000	6,000	-	( 6,000)
Interest and miscellaneous	50	50	1,015	965
Total revenues	<u>\$ 90,050</u>	<u>\$ 90,050</u>	<u>\$ 100,966</u>	<u>\$ 10,916</u>
Expenditures:				
Current:				
Public safety:				
Contract labor	\$ 12,000	\$ 12,000	\$ 12,433	\$( 433)
Dispatch fees	-	-	425	( 425)
Fuel	4,000	4,000	4,463	( 463)
Insurance	15,000	15,000	15,765	( 765)
Legal and accounting	2,000	2,000	1,500	500
Office	6,000	6,000	493	5,507
Repairs and maintenance	25,500	25,500	26,388	( 888)
Stipends	-	-	5,100	( 5,100)
Supplies	12,000	12,000	308	11,692
Training	1,000	1,000	270	730
Utilities	11,000	11,000	10,830	170
Total expenditures	<u>\$ 88,500</u>	<u>\$ 88,500</u>	<u>\$ 77,975</u>	<u>\$ 10,525</u>
Excess (deficiency) of revenues				
Over expenditures	\$ 1,550	\$ 1,550	\$ 22,991	\$ 21,441
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>43,476</u>	<u>43,476</u>
Fund balance - ending	<u>\$ 1,550</u>	<u>\$ 1,550</u>	<u>\$ 66,467</u>	<u>\$ 64,917</u>

See accountant's compilation report.

WARD ONE FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
As of and For the Year Ended December 31, 2017

The District paid \$3,500 in non-employee compensation, reimbursements, or benefits to Mike Hall, board chairman, during the year ended December 31, 2017.

See accountant's compilation report.

WARD ONE FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDING  
For the Year Ended December 31, 2017

2016-1 Noncompliance with Local Government Budget Act

The chief executive officer or equivalent was not knowledgeable about the provisions of the Local Government Budget Act.

No longer applicable.

Section II - Management Letter

None issued.