

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

ANNUAL BASIC FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT

Year Ended December 31, 2019

*Royce T. Scimemi, CPA, APAC*  
*Oberlin, LA*

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**INDEPENDENT AUDITORS' REPORT**

**Board of Commissioners**

**Allen Parish Fire Protection District No. 6**  
Oakdale, Louisiana

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of the Allen Parish Fire Protection District No. 6 (the District), a component unit of the Allen 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.

*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.

*Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

*Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the budgetary comparison schedule, on pages 3 through 7 and 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

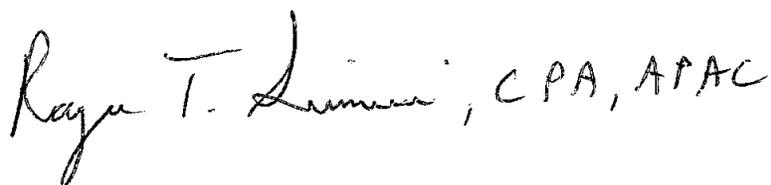
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of compensation paid to the board members, and the schedule of compensation, benefits and other payments to chief executive officer are presented on pages 30 and 31 for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of compensation paid to the board members, and the schedule of compensation, benefits and other payments to chief executive officer are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of compensation paid to the board members and the schedule of compensation, benefits and other payments to chief executive officer are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Royce T. Scimemi, CPA, APAC  
June 23, 2020



## ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

### Management's Discussion and Analysis

Within this section of the Allen Parish Fire Protection District No. 6 annual financial report, the District's management is pleased to provide this narrative discussion and analysis of the financial activities of the District for the fiscal year ended December 31, 2019 with comparisons to prior year results. The District's financial performance is discussed and analyzed within the context of the accompanying basic financial statements and disclosures following this section.

#### Financial Highlights

- The District's assets exceeded its liabilities by \$2,506,505 and \$2,169,891 (net position) for the fiscal years 2019 and 2018, respectively.
- For 2019, total revenues of \$556,574 exceeded total expenses of \$219,960, which resulted in a 2019 surplus of \$336,614. For 2018, total revenues of \$552,676 exceeded total expenses of \$238,374, which resulted in a prior year surplus of \$314,302.
- Total net position of \$2,506,505 is comprised of the following:
  - (1) Invested in capital assets of \$982,859 includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt, if any, related to the purchase of capital assets.
  - (2) Restricted net position of \$235,596.
  - (3) Unrestricted net position of \$1,288,050.
- The District's governmental funds reported total ending fund balances of \$1,523,646 and \$1,623,389, for 2019 and 2018, respectively. Therefore, they reflect a decrease of \$99,743 in 2019 and an increase of \$365,669 during 2018.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$1,288,050, or 196% of total governmental fund expenditures and 231% of total governmental fund revenues. At the end of the prior fiscal year, unassigned fund balance for the governmental funds was \$1,257,732 or 670% of total governmental fund expenditures and 227% of total governmental fund revenues.
- Overall, the District continues to maintain a solid financial position and is continuing to work to improve on this financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

#### Overview of the Basic Financial Statements

This Management's Discussion and Analysis document introduces the District's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The District also includes in this report additional information to supplement the basic financial statements.

#### Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the District's assets and deferred outflows of resources together with all of the District's liabilities and deferred inflows of resources, with the difference reported as *net position*. Over

## ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

### Management's Discussion and Analysis (Continued)

time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other nonfinancial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's distinct activities or functions on revenues provided.

The government-wide financial statements are presented on pages 10 through 11 of this report.

### **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 most significant funds rather than the District as a whole. Major funds are separately reported while all others, if any, are combined into a single, aggregated presentation.

The District uses governmental funds as follows:

*Governmental funds* are reported in the fund financial statements and encompass the same function as governmental activities reported in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 14 through 17 of this report.

### **Notes to the Basic Financial Statements**

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 18 of this report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, a general fund budgetary comparison schedule (page 28) which demonstrates compliance with the District's adopted and final revised budget.

As other supplementary information, this report contains a schedule of compensation paid to board members (page 30) and a schedule of compensation, benefits and other payments to the chief executive officer (page 31), as required by Louisiana Revised Statutes 24:513(A)(3).

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

Management's Discussion and Analysis (Continued)

**Financial Analysis of the District as a Whole**

The District's net position at fiscal year-end December 31, 2019 and December 31, 2018 was \$2,506,505 and \$2,169,891 respectively. The following table provides a summary of the District's net position:

	<u>2018</u>		<u>2019</u>	
<b>Assets:</b>				
Current assets	\$ 1,476,822	60%	\$ 1,531,541	55%
Capital assets	843,725	34	1,254,896	45
Other assets	<u>147,800</u>	<u>6</u>	<u>-</u>	<u>-</u>
Total assets	<u>2,468,347</u>	<u>100%</u>	<u>2,786,437</u>	<u>100%</u>
Deferred outflows of resources	<u>-</u>	<u>-%</u>	<u>-</u>	<u>-%</u>
 <b>Liabilities:</b>				
Current liabilities	28,456	10%	35,932	13%
Long-term liabilities	<u>270,000</u>	<u>90</u>	<u>244,000</u>	<u>87</u>
Total liabilities	<u>298,456</u>	<u>100%</u>	<u>279,932</u>	<u>100%</u>
Deferred inflows of resources	<u>-</u>	<u>-%</u>	<u>-</u>	<u>-%</u>
 <b>Net position:</b>				
Investment in capital assets, net of debt	546,502	25%	982,859	39%
Restricted	222,863	10	235,596	10
Unrestricted	<u>1,400,526</u>	<u>65</u>	<u>1,288,050</u>	<u>51</u>
Total net position	<u>\$ 2,169,891</u>	<u>100%</u>	<u>\$ 2,506,505</u>	<u>100%</u>

The District continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratios are 42.62 to 1 and 51.90 to 1 for the current and prior fiscal years, respectively. Note that approximately 39% of the governmental activities' net position are tied up in capital assets. The District uses these capital assets to provide services to its citizens.

Overall, the District reports net position of \$2,506,505 and \$2,169,891 for 2019 and 2018, respectively. These amounts reflect increases in net position of \$336,614 and \$314,302 for 2019 and 2018, respectively. The District has \$982,859 invested in capital assets, net of \$270,000 in related bond debt, accrued interest of \$2,037 and \$1,335,936 in accumulated depreciation. The District's overall financial position improved significantly during fiscal year 2019. It remains financially strong from a liquidity standpoint for a District of its size.

The following table provides a summary of the District's changes in net position:

	<u>2018</u>		<u>2019</u>	
<b>Revenues:</b>				
<b>Program:</b>				
Operating grants and contributions	\$ 10,502	2%	\$ 11,078	2%
<b>General:</b>				
Ad valorem tax revenues	540,078	98	541,376	97
Interest income	<u>2,096</u>	<u>-</u>	<u>4,120</u>	<u>1</u>
Total revenues	<u>552,676</u>	<u>100%</u>	<u>556,574</u>	<u>100%</u>
 <b>Expenses:</b>				
<b>Program expenses:</b>				
Fire-fighting and rescue	230,673	97%	212,712	97%
Interest on long-term debt	<u>7,701</u>	<u>3</u>	<u>7,248</u>	<u>3</u>
Total expenses	<u>238,374</u>	<u>100%</u>	<u>219,960</u>	<u>100%</u>

## ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

### Management's Discussion and Analysis (Continued)

Change in net position	314,302	336,614
Beginning net position	<u>1,855,589</u>	<u>2,169,891</u>
Ending net position	<u>\$ 2,169,891</u>	<u>\$ 2,506,505</u>

#### Governmental Revenues

The District is heavily reliant on property taxes to support its operations. Property taxes provided 97% of the District's revenues.

#### Governmental Functional Expenses

The total function of the District is fire-fighting and rescue. The only other non-functional cost is interest expense related to the general obligation bonds. Of the total cost, depreciation on the property and equipment was \$89,552 for 2019 and \$112,311 for 2018 or 41% and 47% of total expenses in 2019 and 2018, respectively.

### Financial Analysis of the District's Funds

#### Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

Governmental funds reported an ending fund balance of \$1,523,646 for 2019. Legally restricted fund balance amounted to \$235,596 and was restricted for debt service. As a result, the unassigned fund balance was \$1,288,050 at the end of 2019.

The total governmental funds fund balance decreased by \$99,743 in 2019 and increased by \$365,669 in 2018.

#### Major Governmental Funds

The General Fund is the District's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by \$112,482 and increased by \$316,146 in 2019 and 2018, respectively. In fiscal year 2019, revenues exceeded prior year figures by \$40,140, an increase of 9% primarily attributable to increased ad valorem taxes. Operating expenditures increased by \$468,768 in 2019 after having increased by \$18,430 in 2018. The 302% increase in expenditures from 2018 to 2019 is primarily attributable to increases in capital outlay.

The Debt Service Fund accumulates resources for the payment of long-term debt. The fund balance in the Debt Service Fund increased by \$12,739 in 2019. The District reported a \$235,596 restricted fund balance in the Debt Service Fund since the related bonds have ad valorem taxes pledged for debt service.

#### Budgetary Highlights

**The General Fund** – As adopted, the original 2019 budget reflected that tax revenues would increase by \$80,000 or 47% while intergovernmental revenues would equal the previous year's final budget. The original 2019 budget also reflected a \$151,250 or 44% decrease in expenditures in comparison to the previous year's final budget. The amended 2019 budget reflected an expected increase in revenues of \$199,800 primarily from an ad valorem tax increase and an expected increase in expenditures of \$485,000 more than the original budget primarily due to anticipated capital outlay spending. For the fiscal year ended December 31, 2019, actual revenues exceeded budgeted amounts by \$49,401. Actual expenses for the current year were \$53,217 less than the budgeted amount of \$677,100. The budget was amended once during the current year.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

Management's Discussion and Analysis (Continued)

**Capital Assets and Debt Administration**

*Capital assets*

The District's investment in capital assets, net of accumulated depreciation as of December 31, 2019 and 2018, was \$1,254,896 and \$843,725, respectively. See Note D for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table provides a summary of capital asset activity.

	<u>2018</u>	<u>2019</u>
Nondepreciable assets - Land	\$ 34,224	\$ 34,224
Depreciable assets:		
Buildings and improvements	432,294	441,614
Furniture and fixtures	4,353	4,353
Machinery and equipment	654,827	696,402
Vehicles	<u>964,411</u>	<u>1,414,239</u>
Total depreciable assets	2,055,885	2,556,608
Less accumulated depreciation	<u>1,246,384</u>	<u>1,335,936</u>
Book value-depreciable assets	\$ <u>809,501</u>	<u>1,220,672</u>
Percentage depreciated	<u>61%</u>	<u>52%</u>
Book value-all assets	\$ <u>843,725</u>	<u>\$1,254,896</u>

*Long-term debt*

At the end of the fiscal year, the District had total general obligation bonds outstanding of \$270,000. These bond obligations were secured by debt service fund revenues. During the year 2019, the District retired, with normal debt service payments, \$25,000 of the general obligation bonds. See Note E for additional information regarding long-term debt.

**Contacting the District's Financial Management**

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the District's Treasurer, Tina Williams, at (318) 335-1536.

**BASIC FINANCIAL STATEMENTS**

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)

**Allen Parish Fire Protection District No. 6**  
**Statement of Net Position**  
**December 31, 2019**

	<b>Primary Government</b>
	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 814,544
Cash and interest-bearing deposits, restricted	192,936
Ad valorem taxes receivable	480,773
Ad valorem taxes receivable - restricted	42,660
Accrued interest receivable	628
Land	34,224
Capital assets, net	1,220,672
<b>Total Assets</b>	<b>2,786,437</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b>Total Deferred Outflows of Resources</b>	<b>--</b>
<b>LIABILITIES</b>	
Accounts payable	7,895
Accrued interest payable	2,037
Long-term liabilities	
Due within one year	26,000
Due after one year	244,000
<b>Total Liabilities</b>	<b>279,932</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	--
<b>Total Deferred Inflows of Resources</b>	<b>--</b>
<b>NET POSITION</b>	
<i>Invested in capital assets, net of related debt</i>	982,859
<i>Restricted for debt service</i>	235,596
<i>Unrestricted</i>	1,288,050
<b>Total Net Position</b>	<b>\$ 2,506,505</b>

See accompanying notes.

**Allen Parish Fire Protection District No. 6  
Statement of Activities  
For the Year Ended December 31, 2019**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>
					<u>Governmental Activities</u>
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
Fire fighting and rescue	\$ 212,712	\$ --	\$ 11,078	\$ --	\$ (201,634)
Interest and fiscal charges	7,248	--	--	--	(7,248)
<b>Total Governmental Activities</b>	<b>\$ 219,960</b>	<b>\$ --</b>	<b>\$ 11,078</b>	<b>\$ --</b>	<b>(208,882)</b>
		<b>General Purpose Revenues:</b>			
		<b>Revenues</b>			
					541,376
					4,120
					<u>545,496</u>
					<b>336,614</b>
					<u>2,169,891</u>
					<b>\$ 2,506,505</b>

See accompanying notes.

FUND FINANCIAL STATEMENTS (FFS)

## **MAJOR FUND DESCRIPTIONS**

### **General Fund**

To account for financial resources traditionally associated with governments, which are not required to be accounted for in another fund.

### **Debt Service Fund**

To account for the accumulation of resources for and the payment of long-term debt.

**Allen Parish Fire Protection District No. 6  
Balance Sheet  
Governmental Funds  
December 31, 2019**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and interest-bearing deposits	\$ 814,544	\$ --	\$ 814,544
Cash and interest-bearing deposits, restricted	--	192,936	192,936
Ad valorem taxes receivable	480,773	--	480,773
Ad valorem taxes receivable - restricted	--	42,660	42,660
Accrued interest receivable	628	--	628
<b>Total Assets</b>	<u>1,295,945</u>	<u>235,596</u>	<u>1,531,541</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 1,295,945</u>	<u>\$ 235,596</u>	<u>\$ 1,531,541</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 7,895	\$ --	\$ 7,895
<b>Total Liabilities</b>	<u>7,895</u>	<u>--</u>	<u>7,895</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	--	--	--
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>7,895</u>	<u>--</u>	<u>7,895</u>
<b>FUND BALANCE</b>			
Restricted	--	235,596	235,596
Unassigned	1,288,050	--	1,288,050
<b>Total Fund Balances</b>	<u>1,288,050</u>	<u>235,596</u>	<u>1,523,646</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,295,945</u>	<u>\$ 235,596</u>	<u>\$ 1,531,541</u>

See accompanying notes.

**Allen Parish Fire Protection District No. 6**  
**Reconciliation of Governmental Funds Balance Sheet with the Statement of Net Position**  
**December 31, 2019**

Total Fund Balances - Governmental Funds	\$	1,523,646
Accrued interest payable is accrued on Statement of Net Position and expensed on the Statement of Activities. Interest is expensed on a cash basis on the Statement of Revenues, Expenditures, and Changes in Fund Balances.		(2,037)
Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balances.		1,254,896
Long- term debt is reflected on Statement of Net Position and not in governmental funds balance sheet.		(270,000)
<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>2,506,505</u></b>

See accompanying notes.

**Allen Parish Fire Protection District No. 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2019**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Ad valorem taxes	\$ 496,359	\$ 45,017	\$ 541,376
Intergovernmental income	11,078	--	11,078
Interest income	3,964	156	4,120
<b>Total Revenues</b>	<b>511,401</b>	<b>45,173</b>	<b>556,574</b>
<b>Expenditures</b>			
Current:			
Advertising	1,038	--	1,038
Automobile	3,091	--	3,091
Bank service charges	32	--	32
Contract labor	30,041	--	30,041
Dues and subscriptions	100	--	100
Insurance	24,397	--	24,397
Postage and delivery	117	--	117
Professional fees	6,650	--	6,650
Repairs and maintenance	45,958	--	45,958
Supplies	3,229	--	3,229
Telephone	2,693	--	2,693
Training	35	--	35
Utilities	5,779	--	5,779
Capital outlay	500,723	--	500,723
Debt service:			
Principal retirement	--	25,000	25,000
Interest and fiscal charges	--	7,434	7,434
<b>Total Expenditures</b>	<b>623,883</b>	<b>32,434</b>	<b>656,317</b>
<b>Net Changes in Fund Balances</b>	<b>(112,482)</b>	<b>12,739</b>	<b>(99,743)</b>
<i>Fund Balances at Beginning of Period</i>	1,400,532	222,857	1,623,389
<b>Fund Balances at End of Period</b>	<b>\$ 1,288,050</b>	<b>\$ 235,596</b>	<b>\$ 1,523,646</b>

See accompanying notes.

**Allen Parish Fire Protection District No. 6**  
**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances with Statement of Activities**  
**For the Year Ended December 31, 2019**

Total Net Change in Fund Balances - Governmental Funds	\$	(99,743)
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.		500,723
Principal payments on long-term debt expensed in governmental fund statements and treated as reductions of outstanding debt in entity-wide statements.		25,000
Depreciation expense reflected in entity-wide statements, not reflected in governmental fund statements.		(89,552)
Accrued interest expense included in Statement of Activities, expensed as paid in governmental fund statements.		186
<b>Changes in Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>336,614</u></b>

See accompanying notes.

ALLEN PARISH FIRE PROTECTION DISTRICT #6  
Oakdale, Louisiana

Notes to the Basic Financial Statements  
December 31, 2019

Allen Parish Fire Protection District No. 6 was created under the provisions of Louisiana Revised Statutes 40:1491-1510, for the purpose of providing fire protection for the citizens of District 6 of Allen Parish. The district is governed by a board of commissioners composed of five members appointed by the Allen Parish Police Jury.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of Allen Parish Fire Protection District No. 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Financial Reporting Entity

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

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity. The accompanying basic financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity. The District has no component units.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to the Basic Financial Statements – Continued  
December 31, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The accompanying basic financial statements have been prepared in conformity with GASB 34, “Basic Financial Statements and Management’s Discussion and Analysis-For State and Local Governments”, issued in June 1999.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the District as a whole. These statements generally include all the financial activities of the District except for fiduciary-agency funds. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include operating grants and contributions. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the District are classified into one category: governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District or its total assets, liabilities, revenues or expenditures are at least 10% of the corresponding total for all governmental funds. The major funds of the District are described below:

Governmental Fund Types:

General Fund -

The General Fund is the general operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Debt Service Fund -

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to the Basic Financial Statements – Continued  
December 31, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various basic financial statements. On the government-wide statement of net position and statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Equity is classified as net position.

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of District operations. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for the interest and principal payments on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December, January, and February of the fiscal year. The government considers property taxes as available if they are collected within 60 days after year-end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Those revenues susceptible to accrual are property taxes and interest income.

Expenditures

Expenditures are generally recognized and recorded under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Capital expenditures are regarded as expenditures at the time of purchase.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to the Basic Financial Statements – Continued  
December 31, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Deposits

Deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. State statutes authorize the District to invest in obligations of the U.S. Treasury, U.S. government agencies, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having an office or branch in the State of Louisiana or any other federally insured investment. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana. LAMP generates a local government investment pool.

5. Accounts Receivable

Uncollectible amounts due for ad valorem taxes and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

6. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The District maintains a threshold level of \$1,500 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net position. Since 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 are depreciated using the straight-line method over the following useful lives:

	<u>Estimated Useful Lives</u>
Buildings and improvements	25-50 Years
Furniture and fixtures	12-25 Years
Machinery and equipment	5-25 Years
Vehicles	7-25 Years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

7. Budget

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. On or before the last meeting of each year, the budget is prepared by function and activity, based on information from the past year and current year estimates for the next fiscal year. The proposed budget is presented to the District's Board of Commissioners for review. The board holds a public hearing. Any changes in the budget must be within the revenues and reserves estimated. The final budget for 2019 consists of the original budget adopted December 11, 2018, which was amended once and that amendment was adopted on December 10, 2019.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to the Basic Financial Statements – Continued  
December 31, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District as an extension of formal budgetary integration in the funds.

9. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definitions of a or b above.

The District's policy is to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense or expenditure which has been incurred.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used for specific purposes determined by a formal action of the Board, which is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the Board.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board's adopted policy, only board members may assign amounts for specific purposes.
- e. Unassigned – all other spendable amounts.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to the Basic Financial Statements – Continued  
December 31, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The District's policy is to use restricted assets first when both restricted and other classes of fund balances are available unless prohibited by legal or contractual provisions. Additionally, the District will use committed and then assigned fund balances prior to utilizing unassigned fund balances when such classifications of fund balance are available for a selected expense or expenditure. However, the District reserves the right to selectively spend unassigned resources and to defer the use of other classified funds.

10. Use of Estimates

The preparation of basic financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

11. Long-Term Debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

12. Subsequent Review

The District has evaluated subsequent events through the date which the basic financial statements were available to be issued.

NOTE B – DEPOSITS

As of December 31, 2019, the District had cash and interest-bearing deposits (book balances) totaling \$1,007,480. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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 or exceed the amount on deposit with the fiscal agent. These securities are 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, 2019, the District had \$1,011,673 in deposits (collected bank balances), all of which was secured from risk by federal deposit insurance and pledged securities as follows:

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued  
December 31, 2019

Bank balances	<u>\$1,011,673</u>
Federal deposit insurance	\$ 605,506
Pledged securities (Category 3)	<u>406,167</u>
Total	<u>\$1,011,673</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - AD VALOREM TAXES

For the year ended December 31, 2019, taxes of 12.27 mills were levied on property with taxable assessed valuations totaling \$44,452,122 dedicated as follows:

Maintenance millage expiring December 31, 2027	11.27 mills
Debt service millage expiring December 31, 2027	1.00 mills

Total taxes levied during 2019 were \$545,428. Total taxes collected during 2019 were \$550,637. Property tax millage rates are adopted before November for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15<sup>th</sup> of the current year and become delinquent after December 31<sup>st</sup>. Property taxes not paid by the end of February are subject to lien.

NOTE D - CAPITAL ASSETS

A summary of changes in capital assets follows:

	12/31/18 <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	12/31/19 <u>Balance</u>
Capital assets not being depreciated:				
Land	\$ 34,224	\$ -	\$ -	\$ 34,224
Other capital assets:				
Buildings and improvements	432,294	9,320	-	441,614
Furniture and fixtures	4,353	-	-	4,353
Machinery and equipment	654,827	41,575	-	696,402
Vehicles	<u>964,411</u>	<u>449,828</u>	-	<u>1,414,239</u>
Total Capital Assets	2,090,109	500,723	-	2,590,832
Less: accumulated depreciation:				
Buildings and improvements	145,518	11,771	-	157,289
Furniture and fixtures	3,007	199	-	3,206
Machinery and equipment	451,135	36,079	-	487,214
Vehicles	<u>646,724</u>	<u>41,503</u>	-	<u>688,227</u>
Total Accumulated Depreciation	<u>1,246,384</u>	<u>89,552</u>	-	<u>1,335,936</u>
Net Capital Assets	\$ <u>843,725</u>	\$ <u>411,171</u>	\$ -	\$ <u>1,254,896</u>

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued  
December 31, 2019

Depreciation expense in the amount of \$89,552 was charged to fire fighting and rescue in 2019.

NOTE E - LONG-TERM DEBT

1. Debt Outstanding

Bonds payable at December 31, 2019 is comprised of the following issue:

\$ 400,000 general obligation bonds dated March 11, 2015; due in annual installments of \$14,000 to \$34,000 through March 15, 2028; interest at 2.57% (this issue secured by levy and collection of ad valorem taxes)	<u>\$ 270,000</u>
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The following is a summary of the long-term debt transactions during the year 2019:

Long-term debt payable at December 31, 2018	\$	295,000
Additions		-
Reductions		<u>25,000</u>
Long-term debt payable at December 31, 2019		<u>\$ 270,000</u>

2. Debt Service Requirements to Maturity

The annual requirements to amortize the bond issue including interest payments are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 26,000	\$ 6,605	\$ 32,605
2021	27,000	5,924	32,924
2022	28,000	5,217	33,217
2023	29,000	4,485	33,485
2024	30,000	3,727	33,727
2025 through 2028	<u>130,000</u>	<u>6,811</u>	<u>136,811</u>
Totals	<u>\$270,000</u>	<u>\$32,769</u>	<u>\$302,769</u>

NOTE F - COMPONENTS OF RESTRICTED ASSETS

Debt service restricted assets consisted of \$192,936 in cash and \$42,660 in ad valorem taxes receivable that are restricted to debt service.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued  
December 31, 2019

NOTE G - 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; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE H - LITIGATION AND CLAIMS

The District was not involved in any litigation on December 31, 2019 or during the year then ended, except that the District was named as a defendant on one lawsuit involving an automobile accident. However, no District vehicle or personnel were actually involved in the accident and based on management's opinion, the ultimate disposition of such claim and legal proceeding is not expected to have a material adverse effect on the District's financial position or changes in financial position. If the District is liable at all, management expects any losses or liability to be fully covered by the District's liability insurance coverage.

NOTE I - SUBSEQUENT REVIEW

The District has evaluated subsequent events through June 23, 2020, the date which the basic financial statements were available to be issued.

NOTE J - TAX ABATEMENTS

Louisiana's State Constitution Article VII, Section 21 authorized the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment relating to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millages in force at the time. The future value of this exempt property could be subject to significant fluctuation from today's value; however, the District could receive an increase in ad valorem tax revenues once the exemption on this property expires. All applicable agreements have been entered into by the Allen Parish Police Jury and directly affect the District's ad valorem assessments. Because these taxes are not assessed or due, no adjustments have been made to the District's basic financial statements to record a receivable. As of December 31, 2019, \$3,123,320 of assessed property in the District's taxing jurisdiction is receiving this exemption. This resulted in ad valorem tax exemptions amounting to \$3,123 and \$35,200 for the bond and maintenance millages, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

**Allen Parish Fire Protection District No. 6**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable) Final to Actual</u>
<b>Revenues</b>				
Ad valorem taxes	\$ 250,000	\$ 450,000	\$ 496,359	\$ 46,359
Intergovernmental income	11,000	10,500	11,078	578
Interest income	1,200	1,500	3,964	2,464
<b>Total Revenues</b>	<u>262,200</u>	<u>462,000</u>	<u>511,401</u>	<u>49,401</u>
<b>Expenditures</b>				
Current:				
Advertising	1,000	1,200	1,038	162
Automobile	7,000	4,000	3,091	909
Bank service charges	100	100	32	68
Contract labor	35,000	30,000	30,041	(41)
Dues and subscriptions	1,000	500	100	400
Insurance	27,500	25,000	24,397	603
Postage and delivery	250	200	117	83
Professional fees	9,000	9,000	6,650	2,350
Repairs and maintenance	40,000	42,000	45,958	(3,958)
Supplies	8,000	6,000	3,229	2,771
Telephone	2,500	2,500	2,693	(193)
Training	750	100	35	65
Utilities	10,000	6,500	5,779	721
Capital outlay	50,000	550,000	500,723	49,277
<b>Total Expenditures</b>	<u>192,100</u>	<u>677,100</u>	<u>623,883</u>	<u>53,217</u>
<b>Net Change in Fund Balance</b>	<b>70,100</b>	<b>(215,100)</b>	<b>(112,482)</b>	<b>102,618</b>
<i>Fund Balance at Beginning of Period</i>	<u>1,400,532</u>	<u>1,400,532</u>	<u>1,400,532</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<b>\$ 1,470,632</b>	<b>\$ 1,185,432</b>	<b>\$ 1,288,050</b>	<b>\$ 102,618</b>

See accompanying notes.

OTHER SUPPLEMENTARY INFORMATION

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Schedule of Compensation Paid to Board Members

Year Ended December 31, 2019

Randy Deshotel	\$ 300
Harlan Fontenot	270
Johnny Glenn	270
Everett Lovejoy	270
Jerrold Wheat	<u>270</u>
Total Compensation Paid to Board Members	<u>\$1,380</u>

See accompanying notes.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

Schedule of Compensation, Benefits and Other Payments to  
Chief Executive Officer

Year Ended December 31, 2019

Chief Executive Officer: Jerrod Wheat, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-cell phone	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	270
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

See accompanying notes.

**ROYCE T. SCIMEMI, CPA, APAC**  
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Member  
American Institute of  
Certified Public Accountants

Member  
Society of Louisiana  
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

**Board of Commissioners**  
**Allen Parish Fire Protection District No. 6**  
Oakdale, Louisiana

**June 23, 2020**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Allen Parish Fire Protection District No. 6 (the District), 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 and have issued our report thereon dated June 23, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or to detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Commissioners  
Allen Parish Fire Protection District No. 6  
Oakdale, Louisiana  
June 23, 2020  
Page 2

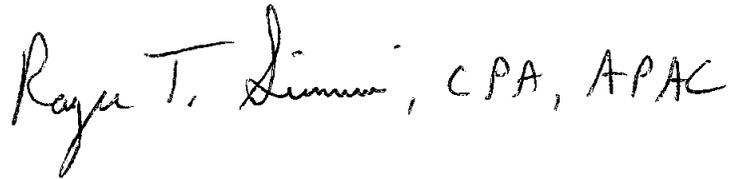
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor of the State of Louisiana as a public document.

Royce T. Scimemi, CPA, APAC  
June 23, 2020





ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR  
CURRENT YEAR AUDIT FINDINGS AND  
RESPONSES (UNAUDITED)  
Year Ended December 31, 2019

There were no current year audit findings.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6  
Oakdale, Louisiana

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended December 31, 2019

Finding #2018-1 C:

Louisiana Public Bid Law Compliance

Management is now aware of the requirements of the Louisiana Public Bid Law and will comply in the future.

# ROYCE T. SCIMEMI, CPA, APAC

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners  
Allen Parish Fire Protection District No. 6  
Oakdale, Louisiana

June 23, 2020

We have performed the procedures enumerated below, which were agreed to by the management of the Allen Parish Fire Protection District No. 6 (District) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. The District's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted 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 users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

### ***Written Policies and Procedures***

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1. Obtain and inspect the District's written policies and procedures and observe that they address each of the following categories and subcategories:
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.  
***All addressed without exception.***
  - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.  
***All addressed without exception.***
  - c) ***Disbursements***, including processing, reviewing, and approving.  
***All addressed without exception.***
  - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions.  
***All addressed without exception.***
  - e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
***N/A – No employees or payroll.***
  - f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

**All addressed without exception.**

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage.

**N/A – No credit cards used by the District.**

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

**All addressed without exception.**

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the District's ethics policy.

**All addressed without exception.**

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

**All addressed without exception.**

- k) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

**The policies do not address identification of critical data and frequency of data backups, storage of backups in a separate physical location isolated from the network, periodic testing/verification that backups can be restored, and identification of personnel, processes, and tools needed to recover operations after a critical event (Exception).**

#### **Council (or Finance Committee)**

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2. Obtain and inspect the council minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- a) Observe that the council met with a quorum at least monthly, or on a frequency in accordance with the council's enabling legislation, charter, bylaws, or other equivalent document.

**The minutes reflected that the managing board met monthly in accordance with enabling legislation.**

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements for major proprietary funds.

**Monthly income and expenses were addressed and reflected in the meetings. However, budget-to-actual comparisons were not referenced. (Exception)**

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

**The general fund had a positive ending unrestricted fund balance at the prior year end and no discussion was required.**

#### **Bank Reconciliations**

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3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly

select four additional accounts. Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account and observe that:

- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged):

***The listing was provided by management without exception. All reconciliations were posted within the two-month time frame as applicable without exception.***

- b) Bank reconciliations include evidence that a member of management/council member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged); and

***The Secretary, who does not handle cash, is involved in most transactions associated with all bank accounts including issuing checks, reconciling the bank accounts, and posting activity to the general ledger. There was no documentary evidence that a member of management/council member reviewed the reconciliations (Exception).***

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

***One of the tested accounts reflected checks that were outstanding for more than 12 months from the statement closing date. There was no documentation reflecting that management had researched those long-term outstanding reconciling items (Exception).***

#### **Collections**

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4. Obtain a listing of each deposit site for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

***The listing was provided by management without exception.***

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employees' job duties at each collection location, and observe that the job duties are properly segregated at each collection location such that:

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

***No cash drawers/registers. Only source of revenue comes in check form.***

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

***One person is responsible for collecting cash, preparing and making bank deposits without another official responsible for reconciling (Exception).***

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

***One person is responsible for collection cash and posting entries to the general ledger (Exception)***

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or making subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee verifies the reconciliation.

***One person is responsible for reconciling collections to the general ledger with no one verifying them (Exception).***

6. Inquire of management that all employees who have access to cash are covered by bond or insurance policy for theft.

***No one at the district has access to cash and the secretary is covered by a bond for theft.***

7. Randomly select two deposit dates for each of the five bank accounts selected for procedure #3 under "Bank Reconciliations" above. Obtain supporting documentation for each of the 10 deposits and:

a) Observe that receipts are sequentially pre-numbered.

***No receipts are created for checks received in the mail.***

Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

***No receipts are created for checks received in the mail.***

b) Trace the deposit slip total to the actual deposit per the bank statement.

***The deposit slip totals on the tested deposits were traced to the bank statement deposits without exception.***

c) Observe that the deposit was made within one business day of receipt at the collection location.

***All revenues are received in the form of a check through the mail but not deposited within a day of receipt (Exception).***

d) Trace the actual deposit per bank statement to the general ledger.

***The tested deposits were traced to the general ledger without exception.***

**Non-Payroll Disbursements (excluding card purchases/ payments travel reimbursements, and petty cash purchases)**

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations.

***The listing was provided by management without exception.***

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties and observe that job duties are properly segregated such that:

a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

***There was no documentation as to who initiated transactions. Most were for reoccurring invoices. Others were approved by the board prior to checks being written. The Secretary is the primary responsible party for initiating purchases, placing orders, recording purchases, and has signatory authority (Exception).***

b) At least two employees are involved in processing and approving payments to vendors.

***One designated board member and the secretary are involved in approving payments in the form of check signing.***

c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

***The Secretary is the primary responsible party who performs accounts payable payment processing and adds vendors to the District's system (Exception).***

d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

***The President and Secretary sign the checks. The Secretary then takes the checks to be mailed (Exception).***

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

***Management provided the transaction population without exception.***

- a) Observe that the disbursement matched the related original invoice/billing statement.

***The disbursements tested matched the related original invoice without exception.***

- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

***There is no evidence of segregation of duties between the person(s) involved in the purchase process from inception at purchase initiation through completion at payment approval (Exception).***

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

***The listing was provided by management.***

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g. original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

***The monthly statements and supporting documentation reflected evidence that they were reviewed and approved, in writing, by someone other than the authorized card holder.***

- b) Observe that finance charges and late fees were not assessed on the selected statements.

***No finance charges and/or late fees were assessed on the month tested.***

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by 1) an original itemized receipt that identifies precisely what was purchased., 2) written documentation of the business/public purpose, and 3) documentation of the individuals participating in meals (for meal charges only).

***N/A – Fuel cards only***

#### ***Travel and Expense Reimbursement***

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14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

***There were no travel expense reimbursements made during the fiscal year.***

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Administration ([www.gsa.gov](http://www.gsa.gov)).

**N/A**

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

**N/A**

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

**N/A**

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving the reimbursement.

**N/A**

**Contracts**

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- 15. Obtain from management a listing of all contracts/agreements for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete.

**Management provided the listing without exception.**

Randomly select five contracts from the listing, excluding the practitioner's contract and:

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g. solicited quotes or bids, advertised), if required by law.

**The Louisiana Public Bid Law was complied with on the tested contracts entered into during the fiscal year without exception.**

- b) Observe that the contract was approved by the governing body/board, if required by policy or law.

**Tested contracts entered into during the fiscal year were approved by the governing body with the exception of recurring small contracts for utilities and pest control.**

- c) If the contract was amended, observe that the original contract terms provided for such an amendment.

**None of the contracts tested were amended during the fiscal year.**

- d) Randomly select one payment from the fiscal period for each of the five contracts, obtain supportive invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agree to the terms and conditions of the contract.

**All of the payments on the tested contracts entered into during the fiscal year were in agreement with the supportive documentation and terms and conditions of the contracts.**

**Payroll and Personnel**

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16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rate in the personnel files.

***N/A – No employees. All compensatory arrangements were for contract labor.***

17. Randomly select one pay period during the fiscal period. For the five employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period and:

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g. vacation, sick, and compensatory).

***N/A***

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

***N/A***

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

***N/A***

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulative leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/official's personnel files.

***N/A***

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

***N/A***

#### ***Ethics***

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20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

***Documentation demonstrated that three of the five selected employees/officials completed the required one-hour ethics training on the Code of Governmental Ethics during the fiscal period (Exception).***

- b) Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

***No signed verifications were provided reflecting that employee/officials had read the District's ethics policy during the fiscal year (Exception).***

#### ***Debt Service***

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21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that the State Bond Commission approval was obtained for each bond/note issued.

***No debt was issued during the fiscal period.***

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

**Management provided the required listing without exception. The bond issue requires no reserve balances.**

**Other**

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and managements' representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

**Management informed us that the District did not have any misappropriation of public funds or assets during the fiscal year.**

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

**The District did have the required notice posted in a conspicuous place upon its premises and its website.**

We were 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 those C/C areas identified in the SAUPs. 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.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

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