

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

**FINANCIAL REPORT**

**DECEMBER 31, 2019**

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## ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners  
Acadia Parish Fire Protection  
District No. 6  
Branch, Louisiana

Management is responsible for the accompanying financial statements of Acadia Parish Fire Protection District No. 6, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 2019. 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.

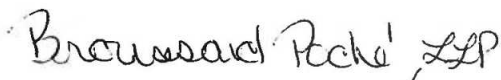
Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position,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

Acadia Parish Fire Protection District No. 6 did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34 and 54 for the year ended December 31, 2019. The effects of this departure from generally accepted accounting principles has not been determined.

### Supplementary Information

The supplementary information contained in the schedule of compensation, benefits and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to Acadia Parish Fire Protection District No. 6.



Lafayette, Louisiana  
June 26, 2020

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

COMBINED BALANCE SHEET -  
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 2019

See Accountants' Compilation Report

ASSETS	General Fund	General Fixed Assets Account Group	Total (Memorandum Only)
Cash	\$ 311,300	\$ -	\$ 311,300
Due from other governmental agencies	134,323	-	134,323
Ad valorem taxes receivable	11,259	-	11,259
State revenue sharing receivable	5,999	-	5,999
Land, building, trucks, and equipment	<u>-</u>	<u>1,369,500</u>	<u>1,369,500</u>
Total assets	<u>\$ 462,881</u>	<u>\$ 1,369,500</u>	<u>\$ 1,832,381</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Pension fund payable	\$ 5,046	\$ -	\$ 5,046
Accounts payable	<u>238</u>	<u>-</u>	<u>238</u>
Total liabilities	<u>\$ 5,284</u>	<u>\$ -</u>	<u>\$ 5,284</u>
FUND BALANCE			
Investment in general fixed assets	\$ -	\$ 1,369,500	\$ 1,369,500
Fund balances:			
Unrestricted	<u>457,597</u>	<u>-</u>	<u>457,597</u>
Total fund balance	<u>\$ 457,597</u>	<u>\$ 1,369,500</u>	<u>\$ 1,827,097</u>
Total liabilities and fund balance	<u>\$ 462,881</u>	<u>\$ 1,369,500</u>	<u>\$ 1,832,381</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 2019

See Accountants' Compilation Report

	<u>General Fund</u>
Revenues:	
Ad valorem revenue	\$ 151,318
2% fire insurance tax revenue	9,143
State revenue sharing	8,999
Investment income	1,243
Miscellaneous revenue	<u>1,500</u>
Total revenues	<u>\$ 172,203</u>
Expenditures:	
Current –	
Advertising	\$ 757
Repairs and maintenance	20,477
Fuel	1,962
Insurance	11,791
Bank charges	196
Office supplies	2,176
Pension expense	5,046
Contracted services	4,242
Professional fees	2,000
Supplies	6,506
Memberships	1,374
Utilities	11,790
Miscellaneous expense	3,115
Capital outlay	<u>26,551</u>
Total expenditures	<u>\$ 97,983</u>
Excess of revenues over expenditures	\$ 74,220
Other financing sources:	
Proceeds from insurance claims	<u>5,651</u>
Net change in fund balance	<u>\$ 79,871</u>
Fund balance, beginning, as previously reported	\$ 409,031
Prior period adjustment – to correct Ad Valorem receivable over accrued in prior year	<u>(31,305)</u>
Fund balance, beginnings, as restated	<u>\$ 377,726</u>
Fund balance, ending	<u>\$ 457,597</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD  
For the Year Ended December 31, 2019  
See Accountants' Compilation Report

There were no compensation, benefits and other payments in the current year.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF CURRENT YEAR FINDINGS

Year Ended December 31, 2019

No findings in current year.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2019

No findings in prior year.