

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Financial Report**  
**For the Year Ended July 31, 2020**

***Royce T. Scimemi, CPA, APAC***  
Oberlin, LA 70655

**Allen Parish Ward 3 Fire Protection District No. 2  
Reeves, Louisiana**

**Financial Report for the Year Ended July 31, 2020**

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**ROYCE T. SCIMEMI, CPA, APAC**  
**CERTIFIED PUBLIC ACCOUNTANT**



Member  
American Institute of  
Certified Public Accountants

P.O. Box 210  
Oberlin, LA 70655  
Tele (337) 639-4334, Fax (337) 639-4068

Member  
Society of Louisiana  
Certified Public Accountants

**ACCOUNTANTS' COMPILATION REPORT**

Board of Commissioners  
Allen Parish Ward 3 Fire Protection District No. 2  
Reeves, LA 70658

**March 17, 2021**

Management is responsible for the accompanying financial statements of the governmental activities and the only fund of the Allen Parish Ward 3 Fire Protection District No. 2 (the District), a component unit of the Allen Parish Police Jury, as of and for the year ended July 31, 2020, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. 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 assurance on these financial statements.

Management has elected not to implement the financial reporting requirements of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

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

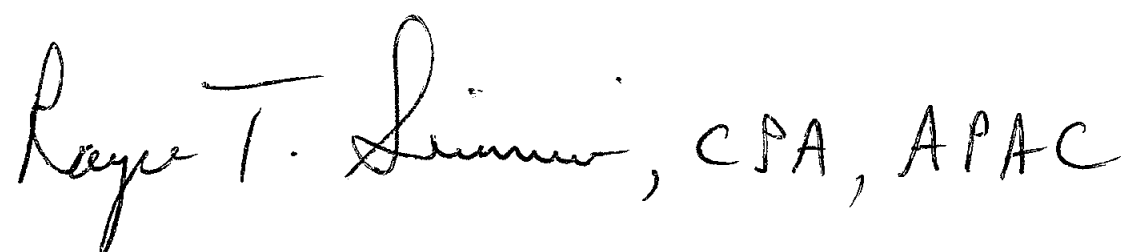
Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 8 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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.

The schedule of compensation paid to board members and the schedule of compensation, benefits, and other payments to chief executive officer on pages 10 and 11 are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by Louisiana Revised Statutes. This other supplementary information has been compiled from information that is the representation of management. This information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information and do not express an opinion, a conclusion, or provide any assurance on such other information.

We are not independent with respect to the District.

Royce T. Scimemi, CPA, APAC

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large, stylized initial 'R'.

**BASIC FINANCIAL STATEMENTS**

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**MAJOR FUND DESCRIPTIONS**

**General Fund**

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

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Balance Sheet – Governmental Fund**  
**July 31, 2020**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash – operating	\$146,746
Cash – savings	104,956
Accounts receivable	2,224
Due from other governments	<u>6,968</u>
<b>TOTAL ASSETS</b>	<b>260,894</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	 <u>-</u>
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS         OF RESOURCES</b>	 <b><u>260,894</u></b>
 <b>LIABILITIES</b>	
Accounts payable	<u>815</u>
 <b>TOTAL LIABILITIES</b>	 <u>815</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 <u>-</u>
 <b>FUND EQUITY</b>	
Fund balance	
Unassigned	<u>260,079</u>
 <b>TOTAL FUND BALANCE</b>	 <b><u>260,079</u></b>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS         OF RESOURCES, AND FUND EQUITY</b>	 <b><u>\$260,894</u></b>

See Accountants' Compilation Report.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance – Governmental Fund**  
**Year Ended July 31, 2020**

	<u>General Fund</u>
<b>REVENUES</b>	
Ad valorem taxes, net	\$117,694
Grant income	6,968
Interest income	560
Miscellaneous income	<u>5,760</u>
<b>TOTAL REVENUES</b>	<b>130,982</b>
<b>EXPENDITURES</b>	
Current:	
Advertising	1,220
Board member per diem	1,575
Bookkeeping fees	2,100
Fire chief compensation	3,800
Firefighter compensation	1,155
Fuel	1,111
Insurance	16,068
Legal and professional	2,450
Repairs and maintenance	5,991
Office supplies	2,101
Promotion	325
Training	1,956
Utilities and telephone	7,369
Capital outlay	<u>118,391</u>
<b>TOTAL EXPENDITURES</b>	<b><u>165,612</u></b>
Change in fund balance	(34,630)
<b>FUND BALANCE – BEGINNING</b>	<b><u>294,709</u></b>
<b>FUND BALANCE – ENDING</b>	<b><u>\$ 260,079</u></b>

See Accountants' Compilation Report.



**REQUIRED SUPPLEMENTARY INFORMATION**

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**General Fund**  
**Budgetary Comparison Schedule**  
**Year Ended July 31, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes, net	\$ 78,500	\$ 78,500	\$117,694	\$ 39,194
Grant income	6,900	6,900	6,968	68
Interest	275	275	560	285
Miscellaneous income	<u>100</u>	<u>100</u>	<u>5,760</u>	<u>5,660</u>
<b>TOTAL REVENUES</b>	<b>85,775</b>	<b>85,775</b>	<b>130,982</b>	<b>45,207</b>
<b>EXPENDITURES</b>				
Current:				
Advertising	600	600	1,220	(620)
Board member per diem	1,600	1,600	1,575	25
Bookkeeping fees	2,100	2,100	2,100	-
Fire chief compensation	3,600	3,600	3,800	(200)
Firefighter compensation	-	-	1,155	(1,155)
Fuel	2,200	2,200	1,111	1,089
Insurance	26,000	26,000	16,068	9,932
Legal and professional	2,700	2,700	2,450	250
Repairs and maintenance	13,700	13,700	5,991	7,709
Office supplies	500	500	2,101	(1,601)
Promotion	1,500	1,500	325	1,175
Training	5,000	5,000	1,956	3,044
Utilities and telephone	8,175	8,175	7,369	806
Capital outlay	<u>43,500</u>	<u>43,500</u>	<u>118,391</u>	<u>(74,891)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>111,175</u></b>	<b><u>111,175</u></b>	<b><u>165,612</u></b>	<b><u>(54,437)</u></b>
Change in fund balance	(25,400)	(25,400)	(34,630)	(9,230)
<b>FUND BALANCE – BEGINNING</b>	<b><u>294,709</u></b>	<b><u>294,709</u></b>	<b><u>294,709</u></b>	<b><u>-</u></b>
<b>FUND BALANCE – ENDING</b>	<b><u>\$269,309</u></b>	<b><u>\$269,309</u></b>	<b><u>\$260,079</u></b>	<b><u>\$ (9,230)</u></b>

See Accountants' Compilation Report.

**OTHER SUPPLEMENTARY INFORMATION**

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Schedule of Compensation Paid to Board Members**  
**Year Ended July 31, 2020**

Carl Ritter	\$ 300
Paula Lee	325
Rusty Reeves	250
Georgia Fruge	350
Luther Miller	<u>350</u>
Total Compensation Paid to Board Members	<u>\$ 1,575</u>

See Accountants' Compilation Report.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to**  
**Chief Executive Officer**  
**Year Ended July 31, 2020**

Chief Executive Officer: Georgia Fruge, President of the Board

<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	350
Reimbursements	65
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

See Accountants' Compilation Report.