

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1  
Effie, Louisiana**

**Financial Statements  
For the Year Ended December 31, 2020**

**Ducote & Company  
Certified Public Accountants  
P. O. Box 309  
219 North Washington Street  
Marksville, LA 71351**

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1  
Effie, Louisiana**

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**ACCOUNTANTS' COMPILATION REPORT**

Board of Directors  
Avoyelles Parish Fire Protection District No 1  
Effie, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Avoyelles Parish Fire Protection District No 1 (a nonprofit organization), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Avoyelles Parish Fire Protection District No 1'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 form of assurance on these financial statements.

Supplementary Information:

The supplemental information contained in the schedule of compensation, benefits and other payments to agency head or chief executive officer appearing on page 20 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management. The supplementary information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Management has omitted management's discussion and analysis that accounting principles accepted in the United States of America required to 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 are not independent with respect to the Avoyelles Parish Fire Protection District No 1 for the year ended December 31, 2020.

**Ducote & Company**  
Certified Public Accountants  
Marksville, Louisiana  
June 25, 2021

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Statement of Net Position**  
**December 31, 2020**

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>Assets</b>	
Cash	\$194,483
Receivables	32,178
Property and equipment (net of accum depr)	<u>275,429</u>
<b>Total Assets</b>	<u>502,090</u>
<b>Liabilities</b>	
Accounts payable	<u>0</u>
<b>Net Position</b>	
Net investment in capital assets	275,429
Restricted for fire protection	<u>226,661</u>
<b>Total Net Position</b>	<u><u>\$502,090</u></u>

See accountants' compilation report and the accompanying notes.

**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Statement of Activities**  
**Year Ended December 31, 2020**

<b>Functions/Programs</b>	<b><u>Expenses</u></b>	<b><u>Program Operating Grants</u></b>	<b><u>Net (Expenses) Revenues</u></b>
<b><u>Governmental Activities</u></b>			
Public Safety:			
Repairs and maintenance	\$19,583	\$0	(\$19,583)
Contract labor	3,550	0	(3,550)
Supplies	12,989	0	(12,989)
Insurance	10,816	0	(10,816)
Fuel expense	2,651	0	(2,651)
Utilities	1,286	0	(1,286)
Telephone and communications	2,387	0	(2,387)
Office expense	1,218	0	(1,218)
Depreciation	35,157	0	(35,157)
Other expenses	<u>1,213</u>	<u>0</u>	<u>(1,213)</u>
<b>Total Governmental Activities</b>	<b><u>\$90,850</u></b>	<b><u>\$0</u></b>	<b>(90,850)</b>
General Revenues:			
Property taxes, levied for maint and operations			118,654
Fire insurance rebate			13,804
Police Jury contributions			1,080
Miscellaneous revenues			3,880
Interest			<u>251</u>
Changes in net position			46,819
Net position - beginning of year			<u>455,271</u>
Net position - end of year			<b><u>\$502,090</u></b>

See accountants' compilation report and the accompanying notes.

## **FUND FINANCIAL STATEMENTS**



**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Combining Balance Sheet**  
**Governmental Funds**  
**December 31, 2020**

	<b>Volunteer Fire Department Fund</b>	<b>Fire Department Tax Fund</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash	\$15,398	\$179,085	\$194,483
Accounts receivable	0	32,178	32,178
<b>Total Assets</b>	<b>\$15,398</b>	<b>\$211,263</b>	<b>\$226,661</b>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts payable	\$0	\$0	\$0
<b>Fund Balance</b>			
Restricted for fire protection	15,398	211,263	226,661
<b>Total Liabilities and Fund Balance</b>	<b>\$15,398</b>	<b>\$211,263</b>	<b>\$226,661</b>

See accountants' compilation report and the accompanying notes.

**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1  
Effie, Louisiana**

**Reconciliation to the Governmental Fund Balance Sheet  
To the Statement of Net Position  
December 31, 2020**

**Reconciliation of the Balance Sheet of the Governmental Funds to  
the Statement of Net Position**

Fund Balance, Governmental Funds \$226,661

Amounts reported for governmental activities in the Statement of Net  
Position are different because:

Capital assets used in governmental activities are  
not financial resources, and therefore are not  
reported as assets in the governmental funds

Governmental Assets	\$596,725	
Accumulated Depreciation	<u>(321,296)</u>	<u>275,429</u>

Total Net Position \$ 502,090

See accountants' compilation report and the accompanying notes.

**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended December 31, 2020**

	<b>Volunteer Fire Department Fund</b>	<b>Fire Department Tax Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Taxes:			
Ad valorem	\$0	\$118,654	\$118,654
Intergovernmental Revenues:			
2% Fire insurance rebate	0	13,804	13,804
Appropriation from police jury	0	1,080	1,080
Miscellaneous revenues	3,903	229	4,132
<b>Total Revenues</b>	<b>3,903</b>	<b>133,767</b>	<b>137,670</b>
<b>Expenditures</b>			
Public Safety:			
Contract labor	3,550	0	3,550
Fuel expense	2,651	0	2,651
Insurance	10,816	0	10,816
Miscellaneous expense	1,214	0	1,214
Office expense	55	0	55
Parts and supplies	14,107	46	14,153
Repairs and maintenance	19,583	0	19,583
Telephone and communications	2,387	0	2,387
Utilities	1,286	0	1,286
Capital outlay	5,900	0	5,900
<b>Total Expenditures</b>	<b>61,549</b>	<b>46</b>	<b>61,595</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(57,646)	133,721	76,075
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In (Out)	55,000	(55,000)	0
<b>Excess (Deficiency) of Revenues Over Expenditures and Others Sources (Uses)</b>	(2,646)	78,721	76,075
<b>Fund balance, beginning of year</b>	18,044	132,542	150,586
<b>Fund balance, end of year</b>	<b>\$15,398</b>	<b>\$211,263</b>	<b>\$226,661</b>

See accountants' compilation report and the accompanying notes.

**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1  
Effie, Louisiana**

**Reconciliation of Statement of Revenues, Expenditures,  
And Changes in Fund Balance – Governmental Funds  
To the Statement of Activities  
Year Ended December 31, 2020**

Reconciliation to Statement of Activities:

Net change in fund balances - total governmental funds			\$76,076
Amount reported for governmental activities in the statement of activities are difference because:			
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current year these amounts are:			
	Capital outlay	\$ 5,900	
	Depreciation	<u>(35,157)</u>	<u>(29,257)</u>
Change in net position per Statement of Activities			<u>\$46,819</u>

See accountants' compilation report and the accompanying notes

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Notes to the Financial Statements**

**INTRODUCTION**

The Avoyelles Parish Fire Protection District No 1 (the Department) was incorporated on January 14, 1987, under the provisions of the Louisiana Revised Statutes 12:201-269. The Corporation is organized on a non-profit basis and operates exclusively for the purpose of providing a service to its members in the protection of their lives and property. The Corporation operates under a Board of Directors of not less than seven, or not more than eleven members. Officers consist of a President, Vice-President, and a Secretary-Treasurer. The members of the Board of Directors and Officers are elected on an annual basis at the annual membership meeting held in December of each year. The activities governed by this Board are referred to and accounted for as the Volunteer Fire Department Fund.

On August 9, 1988, the Police Jury of the Parish of Avoyelles, State of Louisiana, acting under the authority of Part 1, Chapter 7, Title 40 of the Louisiana Revised Statutes created "Fire Protection District No 1 of the Parish of Avoyelles, State of Louisiana", as a public corporation and political subdivision. The governing authority of said Fire Protection District consists of a five-member Board of Commissioners appointed by the Avoyelles Parish Police Jury. The activities governed by this Board are referred to and accounted for as the District 1 Tax Commission.

All members of both Boards serve terms without compensation. Activities under the direction of both Boards benefit the residents of Fire Protection District No 1 and are therefore included in the financial statements presented because of their interdependence and common objectives in providing fire protection to the members of Fire Protection District No 1 of the Parish of Avoyelles.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The Department's basic financial statements include both government-wide (reporting the Department as a whole) and fund financial statements (reporting the Department's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the Department are classified as governmental.

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Notes to the Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. BASIS OF PRESENTATION (continued)**

**Government-Wide Financial Statements**

The government-wide financial statements (The Statement of Net Position and the Statement of Activities) report information on all the activities of the Avoyelles Parish Fire Protection District No 1, taken as a whole.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Department'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, fees and charges paid for services and grants, contributions or dedicated sources of revenues that are restricted to meeting the operational or capital requirements of the Department. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements**

The financial transactions of the Department are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

The funds of the Department are classified as governmental funds and reported as special revenue funds.

*Governmental Funds-*

Volunteer Fire Dept Fund  
Fire Department Tax Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

Measurement focus is a term used to describe "which" transactions are recorded within the financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Notes to the Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (continued)**

*Measurement focus*

The government-wide financial statements are prepared using the economic resources measurement focus. The accounting objectives of this measurement are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government wide fund equity is classified as net position which is reported in three parts: invested in capital assets, net of any related debt; restricted net assets; and unrestricted net assets.

In the fund financial statements, the "current financial resources" measurement is used. Only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. These funds use fund balance as the measure of available spendable financial resources at the end of the period.

*Basis of accounting*

In the government wide financial statements, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used.

Governmental fund financial statements are reported using the modified accrual basis of accounting. Revenues are recognized as soon as they become measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Department considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

**C. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Avoyelles Parish Police Jury is the financial reporting entity for Avoyelles 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 financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units, if any, should be considered part of the financial reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Notes to the Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. REPORTING ENTITY (continued)**

These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the entity to impose its will on the organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the entity.
2. Organizations for which the department does not appoint a voting majority but are fiscally dependent on the department.
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.

The accompanying financial statements present information only on the funds maintained by the governmental unit, or the other governmental units that comprise the financial reporting entity. There are no component units meeting the above criteria requiring inclusion in the financial reporting entity.

**D. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the department may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Department may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**E. RECEIVABLES**

Receivables are the result of unpaid assessed property taxes. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1<sup>st</sup> and are due and payable on or before December 31. All unpaid taxes become delinquent January 2 of the following year.



**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Notes to the Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. CAPITAL ASSETS**

Capital Assets, which include property, plant, equipment, are reported in the business-type activities of the financial statements. Capital assets are capitalized at historical or estimated cost if historical cost is not available. Donated assets are records as capital assets at their estimated fair market value at the date of donation. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets generally as follows:

Building and Improvements	15-30 Years
Furniture and Equipment	5-10 Years
Transportation Equipment	10-20 Years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The net capital asset balance has been presented as a separate component in unrestricted net position. Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, or estimated cost, is historical cost is not available.

**G. BUDGET PRACTICES**

The department is not required to formally adopt a budget. Therefore, the presentation of a statement of revenues, expenditures, and changes in fund balances – budget and actual, for the special revenue funds is not required.

**J. COMPENSATED ABSENCES**

The Department has no employees, all services are performed by volunteers and are only compensated for fire call outs except for the Chief, Assistant Chief, and the Treasurer who are paid an annual salary. Therefore, the department has no policy relating to compensated absences.

**K. INCOME TAX**

The Department is not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1  
Effie, Louisiana**

**Notes to the Financial Statements**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**L. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**M. NET POSITION/FUND BALANCE**

In the government wide statement of net position, net position is reported as restricted when constraints are placed on net position that are externally imposed by (1) external groups, such as creditors, grantors, or laws, etc.; or (2) law through constitutional provisions or enabling legislation. Restrictions on net position are:

***Investment in capital assets*** – consist of capital assets including restricted assets, net of accumulated depreciation.

***Restricted for fire protection*** - consist of all funds to be used strictly for fire protection services.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purpose for which funds can be spent. Fund balance should be reported as restricted when constraints on the use of the funds meet the same criteria as restricted net position in the government-wide statement of net position as noted in the previous paragraph. Amounts that can only be used for specific purpose pursuant to constraints imposed by formal action of the Board are reported as committed fund balance.

**NOTE 2. CASH AND CASH EQUIVALENTS**

At December 31, 2020, the department has cash and cash equivalents (book balances) as follows:

Demand Deposits	<u>\$ 194,483</u>
Total	<u>\$ 194,483</u>

These deposits are stated at cost, which approximates market. *Custodial Credit Risk*: is the risk that in the event of a bank failure, the Department's deposits may not be returned to it. To mitigate this risk, state law requires deposits to be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent institution. The department had no custodial credit risk at December 31, 2020.

**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Notes to the Financial Statements**

**NOTE 2. CASH AND CASH EQUIVALENTS (continued)**

At December 31, 2020, the Department has \$194,628 in deposits (collected bank balances):

Depository Account	Bank Balance
Insured	\$194,628
Collateralized:	
Collateral held by pledging the Department's trust department not in the Departments's name	0
Uninsured and uncollateralized	0
	\$194,628

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement 3, LA R.S. 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 Department that the fiscal agent has failed to pay deposited funds upon demand. The funds on deposit shall be collateralized an amount at all times equal to 100% by pledged "approved securities" as specified by LA R.S. 39:1225, as amended, to protect the funds of the Department. The Department does not have a formal written policy for custodial credit risk.

**NOTE 3. ACCOUNTS RECEIVABLE**

The receivable balance at December 31, 2020, of \$32,178 consisted of property fee taxes receivable.

**NOTE 4. CAPITAL ASSETS**

A summary of changes in general fixed assets for 2020 as follows:

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
Land	\$1,500	\$0	\$0	\$1,500
Building & Improvements	96,314	0	0	96,314
Transportation Equipment	489,931	0	0	489,931
Equipment	3,080	5,900	0	8,980
Total Capital Assets	590,825	5,900	0	596,725
Less Accum Depr	(286,139)	(\$35,157)	\$0	(321,296)
Net Capital Assets	\$304,686			\$275,429

Depreciation for the year ended December 31, 2020 was \$35,157.

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1**  
**Effie, Louisiana**

**Notes to the Financial Statements**

**NOTE 5. TAX LEVY**

Pursuant to voter approval by the residents of Avoyelles Parish Fire Protection District No 1, a resolution proposed by the Police Jury of Avoyelles Parish, State of Louisiana, became effective authorizing the levy of an annual parcel fee of forty-five dollars (\$45) on each lot subdivide portion of ground or individual tract upon which is located either in whole or part, a residential or commercial structure, regardless of the structure being occupied or unoccupied for a period of ten (10) years, beginning with the year 1987, and renewed thereafter, for the purpose of acquiring, construction, maintaining and operating fire protection facilities and equipment, including paying the cost of obtaining water for fire protection purposes and salaries of firemen, and all purposes incident thereto. Such resolution authorizes the District to fund the proceeds of said parcel fees into bonds to be issued in such series from time to time to pay the costs of such capital improvements in the manner provided by law.

The parcel fee was renewed for 10 years, beginning in 2019 in the November 18, 2017 election.

**NOTE 6. BOARD OF DIRECTORS**

**Members of the Board of Directors are listed below. All terms expire December 31, 2021.**

Brandon Mayeux	President	Joshua Dauzat	Director
Frankie Gaspard	Vice-President	Adam Armand	Director
Marsha Wiley	Secretary/Treasurer	David Cammack	Director
Kendall Ryland	Fire Chief	Bryan Cain	Director

**NOTE 7. LITIGATION AND CONTINGENCIES**

At December 31, 2020, the Avoyelles Parish Fire Protection District No 1 was not involved in any litigation that would materially affect the financial statements.

**NOTE 8. SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 25, 2021, which is the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2020, that required recognition or disclosure in the financial statements.

As a result of COVID-19 coronavirus, economic uncertainties have arisen which are likely to have a negative impact of operations and cause business disruption. However, the related financial impact and duration cannot be reasonable estimated at this time and the Department is closely monitoring its financial statements for future impacts.

## **SUPPLEMENTARY INFORMATION**

**AVOUELLES PARISH FIRE PROTECTION DISTRICT NO 1  
Effie, Louisiana**

**Schedule of Compensation, Benefits, and Other Payments  
to Agency Head or Chief Executive Officer**

**For the Year Ended December 31, 2020**

**Agency Head**

**Kendall Ryland  
President/Fire Chief**

Salary	\$0
Fire Call Outs	0
Benefits - Insurance	0
Benefits - Retirement	0
Car Allowance	0
Reimbursement	0
Uniforms	0
Registration Fees	0
Conference Travel	0
Dues	0
Meals	0
	<hr/>
	\$0
	<hr/> <hr/>

See accountants' compilation report.

**AVOYELLES PARISH FIRE PROTECTION DISTRICT NO 1  
Effie, Louisiana**

**Schedule of Current and Prior Year Findings and Responses  
For the Year Ended December 31, 2020**

**Prior Year**

There are no prior year findings for the year ended December 31, 2019.

**Current Year**

There are no current year findings for the year ended December 31, 2020.