

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

FINANCIAL REPORT

DECEMBER 31, 2017

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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, 2017. 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.

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, 2017. 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 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 28, 2018

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 2017

See Accountants' Compilation Report

ASSETS	<u>General Fund</u>	<u>General Fixed Assets Account Group</u>	<u>Total (Memorandum Only)</u>
Cash	\$ 154,223	\$ -	\$ 154,223
Due from sheriff	8,882	-	8,882
Ad valorem receivable	140,151	-	140,151
Land, building, trucks, and equipment	<u>-</u>	<u>1,316,534</u>	<u>1,316,534</u>
Total assets	<u>\$ 303,256</u>	<u>\$ 1,316,534</u>	<u>\$ 1,619,790</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	<u>\$ 4,905</u>	<u>\$ -</u>	<u>\$ 4,905</u>
FUND EQUITY			
Investment in general fixed assets	\$ -	\$ 1,316,534	\$ 1,316,534
Fund balances:			
Unreserved -- undesignated	<u>298,351</u>	<u>-</u>	<u>298,351</u>
Total fund equity	<u>\$ 298,351</u>	<u>\$ 1,316,534</u>	<u>\$ 1,614,885</u>
Total liabilities and fund equity	<u>\$ 303,256</u>	<u>\$ 1,316,534</u>	<u>\$ 1,619,790</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, 2017

See Accountants' Compilation Report

	<u>General Fund</u>
Revenues:	
Ad valorem revenue	\$ 136,471
2% fire insurance tax revenue	10,002
State revenue sharing	8,882
Investment income	510
Miscellaneous revenue	<u>11,811</u>
Total revenue	<u>\$ 167,676</u>
Expenditures:	
Current –	
Advertising	\$ 448
Repairs and maintenance	34,162
Fuel	1,872
Insurance	15,069
Bank charges	210
Office supplies	949
Pension expense	4,667
Contracted services	3,510
Professional fees	1,800
Supplies	1,264
Memberships	2,378
Utilities	10,517
Miscellaneous expense	6,782
Capital outlay	<u>92,149</u>
Total expenditures	<u>\$ 175,777</u>
Deficiency of revenues over expenditures	<u>\$ (8,101)</u>
Fund balance, beginning	<u>\$ 306,452</u>
Fund balance, ending	<u>\$ 298,351</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2017

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, 2017

No findings in current year.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 2017

No findings in prior year.