

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

FINANCIAL REPORT  
(Compiled)

DECEMBER 31, 2020

## HILL, INZINA & COMPANY

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# HILL, INZINA & COMPANY

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## ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Sixth Ward Fire Protection District No. 1  
of Morehouse Parish, Louisiana  
Mer Rouge, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of Sixth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana (the "District") (a component unit of Morehouse Parish), as of and for the year ended December 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 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.

The District's 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 budgetary comparison information 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 Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the responsibility of management. This 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 form of assurance on such information.

Management of the District has omitted the management's discussion and analysis information that GASB requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by GASB who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

We are not independent with respect to the District.

*/s/ Hill, Inzina & Co.*

February 16, 2021

BASIC FINANCIAL STATEMENTS

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
December 31, 2020

ASSETS

Cash	\$	265,908
Certificate of deposit		178,350
Ad valorem taxes receivable		144,024
Capital assets:		
Land		25,000
Other capital assets, net of depreciation		<u>227,542</u>
Total assets	\$	<u>840,823</u>

DEFERRED INFLOWS OF RESOURCES

Property taxes	\$	<u>144,024</u>
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NET POSITION

Invested in capital assets	\$	252,542
Unrestricted		<u>444,257</u>
Total net position	\$	<u>696,799</u>
Total deferred inflows of resources and net position	\$	<u>840,823</u>

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
As of and for the Year Ended December 31, 2020

Expenses:	
Governmental activities:	
Public safety:	
Depreciation	\$ 35,737
Dues	1,819
Election	-
Insurance and surety bond premiums	18,154
Legal and accounting	1,850
Maintenance and repairs	13,514
Office supplies	530
Pension cost	3,896
Salaries	14,040
Taxes - payroll	1,166
Training	51
Utilities	7,601
Total expenses	<u>\$ 98,358</u>
General revenues:	
Ad valorem taxes	\$ 125,364
State revenue sharing	981
Fire insurance rebate	10,645
Interest and miscellaneous	2,164
Total general revenues	<u>\$ 139,154</u>
Change in net position	\$ 40,796
Net position - beginning	<u>656,003</u>
Net position - ending	<u><u>\$ 696,799</u></u>

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL FUND  
December 31, 2020

ASSETS

Cash	\$ 265,908
Certificates of deposit	178,350
Ad valorem taxes receivable	<u>144,024</u>
Total assets	<u>\$ 588,282</u>

DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Property taxes	\$ 144,024
Fund balance - unassigned	<u>444,258</u>
Total deferred inflows of resources and fund balance	<u>\$ 588,282</u>

See accountant's compilation report.



SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2020

Revenues:	
Ad valorem taxes	\$ 125,364
State revenue sharing	981
Fire insurance rebate	10,645
Interest and miscellaneous	2,167
Total revenues	<u>\$ 139,157</u>
Expenditures:	
Current:	
Public safety:	
Dues	\$ 1,819
Insurance and surety bond premiums	18,154
Legal and accounting	1,850
Maintenance and repairs	13,514
Office supplies	530
Pension cost	3,896
Salaries	14,040
Taxes - payroll	1,166
Training	51
Utilities	7,601
Total expenditures	<u>\$ 62,621</u>
Net change in fund balance	\$ 76,536
Fund balance - beginning	<u>367,722</u>
Fund balance - ending	<u>\$ 444,258</u>

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION  
December 31, 2020

Total fund balance - governmental fund balance sheet	\$ 444,258
Amounts reported for governmental activities in statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.	<u>252,541</u>
Total net position of governmental activities - government-wide statement of net position	<u>\$ 696,799</u>

See accountant's compilation report.

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
December 31, 2020

Net change in fund balance - governmental fund \$ 76,536

Amounts reported for governmental activities in statement of  
activities are different because

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense. This  
is the amount of depreciation expense in the current period. ( 35,739)

Changes in net position of governmental activities - government-wide  
statement of activities \$( 40,796)

See accountant's compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget - Favorable (Unfavorable)
Revenues:				
Ad valorem taxes	\$ 123,500	\$ 123,500	\$ 125,364	\$ 1,864
State revenue sharing	700	700	981	281
Fire insurance rebate	11,000	11,000	10,645	( 355)
Interest and miscellaneous	2,600	2,600	2,167	( 433)
Total revenues	<u>\$ 137,800</u>	<u>\$ 137,800</u>	<u>\$ 139,157</u>	<u>\$ 1,357</u>
Expenditures:				
Current:				
Public safety:				
Dues	\$ 3,000	\$ 3,000	\$ 1,819	\$ 1,181
Insurance	21,700	21,700	18,154	3,546
Legal and accounting	8,000	8,000	1,850	6,150
Maintenance and repairs	48,200	48,200	13,514	34,686
Office supplies	5,000	5,000	530	4,470
Pension cost	4,500	4,500	3,896	604
Salaries	14,040	14,040	14,040	-
Taxes - payroll	1,300	1,300	1,166	134
Training	5,000	5,000	51	4,949
Utilities	9,500	9,500	7,601	1,899
Capital outlay	17,560	17,560	-	17,560
Total expenditures	<u>\$ 137,800</u>	<u>\$ 137,800</u>	<u>\$ 62,621</u>	<u>\$ 75,179</u>
Net change in fund balance	\$ -	\$ -	\$ 76,536	\$ 76,536
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>367,222</u>	<u>367,222</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 444,258</u>	<u>\$ 444,258</u>

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

SIXTH WARD FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
As of and For the Year Ended December 31, 2020

The District paid no compensation, reimbursements, or benefits to an agency head during the year ended December 31, 2020.

See accountant's compilation report.