

# **Fire Protection District No. 6 of Grant Parish, Louisiana**

**Annual Financial Report  
For the Year ended December 31, 2019**



# Table of Contents

Accountants' Compilation Report.....	1 - 2
<b>Government-Wide Financial Statements</b>	
Statement of Net Position .....	3
Statement of Activities.....	4
<b>Fund Financial Statements</b>	
<b>Governmental Funds</b>	
Balance Sheet.....	5
Statement of Revenues, Expenditures and Changes in Fund Balance.....	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	7
<b>Other Supplemental Information</b>	
Schedule of Compensation Paid Commissioners .....	8
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer .....	9



June 12, 2020

Accountants' Compilation Report

To the Board of Directors  
Fire Protection District No. 6 of Grant Parish  
Dry Prong, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, and each major fund of Fire Protection District No. 6 of Grant Parish (the District), as of and for the year ended December 31, 2019, 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. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all 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.

**Required Supplemental Information**

Accounting principles generally accepted in the United States of America require supplementary information to supplement the basic financial statements. The required supplemental information is listed as follows:

- Management's Discussion and Analysis
- Statements of Revenue, Expenditures and Changes in Fund Balances (Budget vs Actual)

Management has omitted the required supplemental information described above that the Governmental Accounting Standards Board 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 the Governmental Accounting Standards Board 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



1407 Peterman Drive  
Post Office Box 12178  
Alexandria, Louisiana 71315

Voice: 318.442.1608  
Fax: 318.487.2027  
Online: CenlaCPAs.com

**Other Supplemental Information**

The other supplemental information contained in the Schedule of Compensation Paid Commissioners, and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer are presented for purposes of additional analysis and is not a required part of the general funds financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

*Rozier McKay & Willis*

Rozier, McKay & Willis  
Certified Public Accountants  
Alexandria, Louisiana

**Fire Protection District No. 6 of Grant Parish**

**Statement of Net Position  
December 31, 2019**

---

	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash and Cash Equivalents	\$ 111,650
Receivables (net)	132,379
Capital Assets - Land	14,000
Capital Assets - Depreciable	<u>90,560</u>
<b>Total Assets</b>	<u>348,589</u>
 <b><u>LIABILITIES</u></b>	
Accounts Payable	<u>3,772</u>
<b>Total Liabilities</b>	<u>3,772</u>
 <b><u>NET POSITION</u></b>	
Invested in capital assets, net of related debt	104,560
Unrestricted	<u>240,257</u>
<b>Total Net Position</b>	<u>\$ 344,817</u>

**Fire Protection District No. 6 of Grant Parish**

***Statement of Activities***

***For the Year Ended December 31, 2019***

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<u>Governmental Activities</u>					
Fire Protection	\$ 126,203	\$ -	\$ -	\$ -	\$ (126,203)
Total Governmental Activities	<u>126,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(126,203)</u>
<u>General Revenues:</u>					
					134,137
					14,763
					<u>27,345</u>
					<u>176,245</u>
					<u>50,042</u>
					93,503
					<u>201,272</u>
					<u>294,775</u>
					<u>\$ 344,817</u>

**Fire Protection District No. 6 of Grant Parish**

**Balance Sheet - Governmental Funds**

**December 31, 2019**

	<u>General</u>
<b>Assets</b>	
Cash and Cash Equivalents	\$ 111,650
Receivables	132,379
<b>Total assets</b>	<b><u>\$ 244,029</u></b>
 <b>Liabilities and Fund Balance</b>	
<b><u>Liabilities</u></b>	
Accounts Payable and Accrued Expenses	\$ 3,772
<b>Total liabilities</b>	<b><u>3,772</u></b>
 <b><u>Fund Balance</u></b>	
Unassigned	<u>240,257</u>
<b>Total Fund Balances</b>	<b><u>240,257</u></b>
 <b>Total Liabilities and Fund Balance</b>	 <b><u>\$ 244,029</u></b>

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

Total Fund Balances - Governmental Funds	\$ 240,257
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 in the funds.	<u>104,560</u>
Net Position of Governmental Activities	<b><u>\$ 344,817</u></b>

**Fire Protection District No. 6 of Grant Parish**

**Statement of Revenue, Expenditures and Changes in  
Fund Balance - Governmental Funds  
For the Year Ended December 31, 2019**

---

	<u>General</u>
<b><u>Revenues:</u></b>	
Ad Valorem Taxes	\$ 134,137
Revenue Sharing	14,763
Other	<u>27,345</u>
<b>Total revenues</b>	<u>176,245</u>
<b><u>Expenditures:</u></b>	
Current	
Public Safety - Fire Protection	
Payroll and Taxes	33,753
Insurance	12,539
Legal and Professional	2,539
Miscellaneous	11,494
Repairs and Maintenance	15,960
Supplies	25,249
Utilities	8,889
Capital Expenditures	<u>38,521</u>
<b>Total expenditures</b>	<u>148,944</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>27,301</u>
<b><u>Fund Balance - Beginning of Year</u></b>	
As Previously Reported	93,503
Prior Period Adjustment	<u>119,453</u>
As Restated	<u>212,956</u>
<b>Fund Balance - End of Year</b>	<u>\$ 240,257</u>



**Fire Protection District No. 6 of Grant Parish**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2019**

---

Net change in fund balances of Governmental Funds \$ 27,301

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

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures by governmental funds. -

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. The effect of Capital Expenditures and debt service is presented as follows:

Depreciation	(15,780)
Capital Expenditures	<u>38,521</u>
Change in net position of governmental activities	<u>\$ 50,042</u>

# **Fire Protection District No. 6 of Grant Parish**

## ***Schedule of Per Diem Paid to Board Members For the Year December 31, 2019***

---

William Smith	\$ 6,900
Carolyn Gresham	840
Frankie Coleman	840
Gary Edwards	840
Terry Sharbono	<u>840</u>
Total	<u><u>\$ 10,260</u></u>

**Fire Protection District No. 6 of Grant Parish**

***Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2019***

---

**Agency Head - Frankie Coleman, President**

**Purpose:**

Compensation	840
Benefits	-
Reimbursements	-

**ADDITIONAL INFORMATION**

**The President of the Fire District is the head of the agency and its chief executive officer. The President volunteers his services and does not receive any compensation, benefits or reimbursements.**