

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

**Financial Report**  
**For the Year Ended July 31, 2018**

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

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

**Financial Report for Year Ended July 31, 2018**

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**ACCOUNTANTS' COMPILATION REPORT**

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

**November 15, 2018**

Management is responsible for the accompanying financial statements of the governmental activities and each major 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, 2018, 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 form of 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 and schedule of compensation paid to board members on page 8 through 9 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

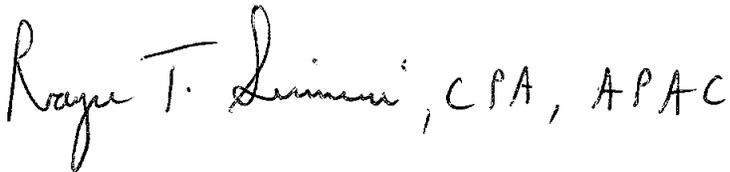
compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

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, benefits, and other payments to chief executive officer on page 11 is presented for purposes of additional analysis and is not a required part of the basic financial statements but is required by Louisiana Revised Statute 24:513(A)(3). 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 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 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.

**Debt Service Fund**

To account for the accumulation of resources for and the payment of long-term debt.

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

**Balance Sheets – Governmental Funds**  
**July 31, 2018**

	Major Funds		Total Governmental Funds
	General Fund	Debt Service Fund	
<b>ASSETS</b>			
Cash	\$169,604	\$148,791	\$318,395
Cash – savings	-	58,620	58,620
Due from other fund	<u>1,485</u>	<u>-</u>	<u>1,485</u>
<b>TOTAL ASSETS</b>	<u>171,089</u>	<u>207,411</u>	<u>378,500</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	 <u>-</u>	 <u>-</u>	 <u>-</u>
<b>TOTAL ASSETS AND DEFERRED INFLOWS RESOURCES</b>	 <u>171,089</u>	 <u>207,411</u>	 <u>378,500</u>
 <b>LIABILITIES</b>			
Accounts payable	2,222	-	2,222
Due to other fund	<u>-</u>	<u>1,485</u>	<u>1,485</u>
<b>TOTAL LIABILITIES</b>	<u>2,222</u>	<u>1,485</u>	<u>3,707</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 <b>FUND EQUITY</b>			
Fund balances			
Restricted for debt service	-	205,926	205,926
Unassigned	<u>168,867</u>	<u>-</u>	<u>168,867</u>
<b>TOTAL FUND BALANCES</b>	<u>168,867</u>	<u>205,926</u>	<u>374,793</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY</b>	<u>\$171,089</u>	<u>\$207,411</u>	<u>\$378,500</u>

See Accountants' Compilation Report.

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

**Statement of Revenues, Expenditures,  
and Changes in Fund Balances – Governmental Funds**  
**Year Ended July 31, 2018**

	Major Funds		
	General Fund	Debt Service Fund	Total Governmental Funds
<b>REVENUES</b>			
Ad valorem taxes, net	\$ 66,380	\$ 47,161	\$113,541
Grant income	6,867	-	6,867
Interest	228	221	449
Miscellaneous income	<u>162</u>	<u>-</u>	<u>162</u>
<b>TOTAL REVENUES</b>	<b>73,637</b>	<b>47,382</b>	<b>121,019</b>
<b>EXPENDITURES</b>			
Current:			
Advertising	510	-	510
Board member per diem	1,300	-	1,300
Bookkeeping fees	2,100	-	2,100
Fire chief compensation	3,850	-	3,850
Firefighter compensation	595	-	595
Fuel	1,017	-	1,017
Insurance	25,570	-	25,570
Legal and professional	2,340	350	2,690
Repairs and maintenance	5,965	-	5,965
Office supplies	448	-	448
Promotion	1,222	-	1,222
Training	6,804	-	6,804
Utilities	7,539	-	7,539
Capital outlay	24,012	-	24,012
Debt service:			
Principal retirement	-	31,000	31,000
Interest	<u>-</u>	<u>5,324</u>	<u>5,324</u>
<b>TOTAL EXPENDITURES</b>	<b><u>83,272</u></b>	<b><u>36,674</u></b>	<b><u>119,946</u></b>
Changes in fund balances	(9,635)	10,708	1,073
<b>FUND BALANCES – BEGINNING</b>	<b><u>178,502</u></b>	<b><u>195,218</u></b>	<b><u>373,720</u></b>
<b>FUND BALANCES – ENDING</b>	<b><u>\$ 168,867</u></b>	<b><u>\$ 205,926</u></b>	<b><u>\$ 374,793</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, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes, net	\$ -	\$ -	\$ 66,380	\$ 66,380
Grant income	-	-	6,867	6,867
Interest	-	-	228	228
Miscellaneous income	-	-	<u>162</u>	<u>162</u>
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>73,637</b>	<b>73,637</b>
<b>EXPENDITURES</b>				
Current				
Advertising	600	600	510	90
Board member per diem	1,600	1,600	1,300	300
Bookkeeping fees	2,100	2,100	2,100	-
Fire chief compensation	3,600	3,600	3,850	(250)
Firefighter compensation	-	-	595	(595)
Fuel	2,200	2,200	1,017	1,183
Insurance	20,050	20,050	25,570	(5,520)
Legal and professional	3,615	4,615	2,340	2,275
Repairs and maintenance	17,700	14,700	5,965	8,735
Office supplies	500	500	448	52
Promotion	500	1,500	1,222	278
Training	2,500	2,500	6,804	(4,304)
Utilities	6,180	7,180	7,539	(359)
Capital outlay	<u>-</u>	<u>-</u>	<u>24,012</u>	<u>(24,012)</u>
<b>TOTAL EXPENDITURES</b>	<b><u>61,145</u></b>	<b><u>61,145</u></b>	<b><u>83,272</u></b>	<b><u>(22,127)</u></b>
Change in fund balances	(61,145)	(61,145)	(9,635)	51,510
<b>FUND BALANCES – BEGINNING</b>	<b><u>178,502</u></b>	<b><u>178,502</u></b>	<b><u>178,502</u></b>	<b><u>-</u></b>
<b>FUND BALANCES – ENDING</b>	<b><u>\$117,357</u></b>	<b><u>\$117,357</u></b>	<b><u>\$168,867</u></b>	<b><u>\$ 51,510</u></b>

See Accountants' Compilation Report.

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

**Schedule of Compensation Paid to Board Members**  
**Year Ended July 31, 2018**

Carl Ritter	\$ 300
Paula Lee	225
Rusty Reeves	175
Georgia Fruge	325
Luther Miller	<u>275</u>
Total Compensation Paid to Board Members	<u>\$1,300</u>

See Accountants' Compilation Report.

**OTHER SUPPLEMENTARY INFORMATION**

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, 2018

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	325
Reimbursements	22
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.