

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6

ANNUAL BASIC FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT

Year Ended December 31, 2020

Royce T. Scimemi, CPA, APAC
Oberlin, LA

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ROYCE T. SCIMEMI, CPA, APAC

CERTIFIED PUBLIC ACCOUNTANT

P.O. Box 210

Oberlin, LA 70655

Tele (337) 639-4334, Fax (337) 639-4068

Member
American Institute of
Certified Public Accountants

Member
Society of Louisiana
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Board of Commissioners

Allen Parish Fire Protection District No. 6

Oakdale, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Allen Parish Fire Protection District No. 6 (the District), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the budgetary comparison schedule, on pages 3 through 7 and 28 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 have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

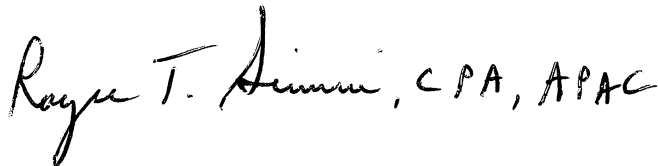
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of compensation paid to the board members, and the schedule of compensation, benefits and other payments to chief executive officer are presented on pages 30 and 31 as other supplementary information (OSI) for purposes of additional analysis and are not a required part of the basic financial statements.

This OSI is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion this OSI is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Royce T. Scimemi, CPA, APAC
September 14, 2021



ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Management's Discussion and Analysis

Within this section of the Allen Parish Fire Protection District No. 6 annual financial report, the District's management is pleased to provide this narrative discussion and analysis of the financial activities of the District for the fiscal year ended December 31, 2020 with comparisons to prior year results. The District's financial performance is discussed and analyzed within the context of the accompanying basic financial statements and disclosures following this section.

Financial Highlights

- The District's assets exceeded its liabilities by \$2,803,184 and \$2,506,505 (net position) for the fiscal years 2020 and 2019, respectively.
- For 2020, total revenues of \$543,773 exceeded total expenses of \$247,094, which resulted in a 2020 surplus of \$296,679. For 2019, total revenues of \$556,574 exceeded total expenses of \$219,960, which resulted in a prior year surplus of \$336,614.
- Total net position of \$2,803,184 is comprised of the following:
 - (1) Invested in capital assets of \$944,323 includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt, if any, related to the purchase of capital assets.
 - (2) Restricted net position of \$244,509.
 - (3) Unrestricted net position of \$1,614,352.
- The District's governmental funds reported total ending fund balances of \$1,858,861 and \$1,523,646, for 2020 and 2019, respectively. Therefore, they reflect an increase of \$335,215 in 2020 and a decrease of \$99,743 during 2019.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$1,614,352, or 774% of total governmental fund expenditures and 297% of total governmental fund revenues. At the end of the prior fiscal year, unassigned fund balance for the governmental funds was \$1,288,050 or 196% of total governmental fund expenditures and 231% of total governmental fund revenues.
- Overall, the District continues to maintain a solid financial position and is continuing to work to improve on this financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

Overview of the Basic Financial Statements

This Management's Discussion and Analysis document introduces the District's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The District also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the District's assets and deferred outflows of resources together

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Management's Discussion and Analysis (Continued)

with all of the District's liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other nonfinancial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's distinct activities or functions on revenues provided.

The government-wide financial statements are presented on pages 10 through 11 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported while all others, if any, are combined into a single, aggregated presentation.

The District uses governmental funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function as governmental activities reported in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the District's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 14 through 17 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 18 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents as required supplementary information, a general fund budgetary comparison schedule (page 28) which demonstrates compliance with the District's adopted and final revised budget.

As other supplementary information, this report contains a schedule of compensation paid to board members (page 30) and a schedule of compensation, benefits and other payments to the chief executive officer (page 31), as required by Louisiana Revised Statutes 24:513(A)(3).

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Management's Discussion and Analysis (Continued)

Financial Analysis of the District as a Whole

The District's net position at fiscal year-end December 31, 2020 and December 31, 2019 was \$2,803,184 and \$2,506,505, respectively. The following table provides a summary of the District's net position:

	<u>2020</u>		<u>2019</u>	
Assets:				
Current assets	\$ 1,851,050	60%	\$ 1,531,541	55%
Capital assets	1,190,164	39	1,254,896	45
Other assets	<u>17,500</u>	<u>1</u>	<u>-</u>	<u>-</u>
Total assets	<u>3,058,714</u>	<u>100%</u>	<u>2,786,437</u>	<u>100%</u>
Deferred outflows of resources	<u>-</u>	<u>-%</u>	<u>-</u>	<u>-%</u>
Liabilities:				
Current liabilities	38,530	15%	35,932	13%
Long-term liabilities	<u>217,000</u>	<u>85</u>	<u>244,000</u>	<u>87</u>
Total liabilities	<u>255,530</u>	<u>100%</u>	<u>279,932</u>	<u>100%</u>
Deferred inflows of resources	<u>-</u>	<u>-%</u>	<u>-</u>	<u>-%</u>
Net position:				
Investment in capital assets, net of debt	944,323	34%	982,859	39%
Restricted	244,509	9	235,596	10
Unrestricted	<u>1,614,352</u>	<u>57</u>	<u>1,288,050</u>	<u>51</u>
Total net position	<u>\$ 2,803,184</u>	<u>100%</u>	<u>\$ 2,506,505</u>	<u>100%</u>

The District continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratios are 48.04 to 1 and 42.62 to 1 for the current and prior fiscal years, respectively. Note that approximately 34% of the governmental activities' net position are tied up in capital assets. The District uses these capital assets to provide services to its citizens.

Overall, the District reports net position of \$2,803,184 and \$2,506,505 for 2020 and 2019, respectively. These amounts reflect increases in net position of \$296,679 and \$336,614 for 2020 and 2019, respectively. The District has \$944,323 invested in capital assets, net of \$244,000 in related bond debt, accrued interest of \$1,841 and \$1,448,298 in accumulated depreciation. The District's overall financial position improved significantly during fiscal year 2020. It remains financially strong from a liquidity standpoint for a District of its size.

The following table provides a summary of the District's changes in net position:

	<u>2020</u>		<u>2019</u>	
Revenues:				
Program:				
Operating grants and contributions	\$ 10,658	2%	\$ 11,078	2%
General:				
Ad valorem tax revenues	529,655	97	541,376	97
Interest income	<u>3,460</u>	<u>1</u>	<u>4,120</u>	<u>1</u>
Total revenues	543,773	<u>100%</u>	556,574	<u>100%</u>
Expenses:				
Program expenses:				
Fire-fighting and rescue	240,683	97%	212,712	97%
Interest on long-term debt	<u>6,411</u>	<u>3</u>	<u>7,248</u>	<u>3</u>
Total expenses	<u>247,094</u>	<u>100%</u>	<u>219,960</u>	<u>100%</u>

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Management's Discussion and Analysis (Continued)

Change in net position	296,679	336,614
Beginning net position	<u>2,506,505</u>	<u>2,169,891</u>
Ending net position	\$ <u>2,803,184</u>	\$ <u>2,506,505</u>

Governmental Revenues

The District is heavily reliant on property taxes to support its operations. Property taxes provided 97% of the District's revenues.

Governmental Functional Expenses

The total function of the District is fire-fighting and rescue. The only other non-functional cost is interest expense related to the general obligation bonds. Of the total cost, depreciation on the property and equipment was \$112,362 for 2020 and \$89,552 for 2019 or 45% and 41% of total expenses in 2020 and 2019, respectively.

Financial Analysis of the District's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements.

Governmental funds reported an ending fund balance of \$1,858,861 for 2020. Legally restricted fund balance amounted to \$244,509 and was restricted for debt service. As a result, the unassigned fund balance was \$1,614,352 at the end of 2020.

The total governmental funds fund balance increased by \$335,215 in 2020 and decreased by \$99,743 in 2019.

Major Governmental Funds

The General Fund is the District's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance increased by \$326,302 and decreased by \$112,482 in 2020 and 2019, respectively. In fiscal year 2020, revenues are below prior year figures by \$9,148, a decrease of 2% primarily attributable to decreased ad valorem taxes. Operating expenditures decreased by \$447,932 in 2020 after having increased by \$468,768 in 2019. The 72% decrease in expenditures from 2019 to 2020 is primarily attributable to decreases in capital outlay.

The Debt Service Fund accumulates resources for the payment of long-term debt. The fund balance in the Debt Service Fund increased by \$8,913 in 2020. The District reported a \$244,509 restricted fund balance in the Debt Service Fund since the related bonds have ad valorem taxes pledged for debt service.

Budgetary Highlights

The General Fund – As adopted, the original 2020 budget reflected that tax revenues would not change or would equal the previous year's final budget. The original 2020 budget also reflected a \$407,560 or 60% decrease in expenditures in comparison to the previous year's final budget. For the fiscal year ended December 31, 2020, actual revenues exceeded budgeted amounts by \$40,253. Actual expenses for the current year were \$93,599 less than the budgeted amount of \$269,550. The budget was not amended during the current year.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Management's Discussion and Analysis (Continued)

Capital Assets and Debt Administration

Capital assets

The District's investment in capital assets, net of accumulated depreciation as of December 31, 2020 and 2019, was \$1,254,896 and \$843,725, respectively. See Note D for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table provides a summary of capital asset activity.

	<u>2020</u>	<u>2019</u>
Nondepreciable assets - Land	\$ 34,224	\$ 34,224
Depreciable assets:		
Buildings and improvements	441,614	441,614
Furniture and fixtures	4,353	4,353
Machinery and equipment	744,032	696,402
Vehicles	<u>1,414,239</u>	<u>1,414,239</u>
Total depreciable assets	2,604,238	2,556,608
Less accumulated depreciation	<u>1,448,298</u>	<u>1,335,936</u>
Book value-depreciable assets	<u>\$1,155,940</u>	<u>1,220,672</u>
Percentage depreciated	<u>56%</u>	<u>52%</u>
Book value-all assets	<u>\$1,190,164</u>	<u>\$1,254,896</u>

Long-term debt

At the end of the fiscal year, the District had total general obligation bonds outstanding of \$244,000. These bond obligations were secured by debt service fund revenues. During the year 2020, the District retired, with normal debt service payments, \$26,000 of the general obligation bonds. See Note E for additional information regarding long-term debt.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances, comply with finance-related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the District's Treasurer, Tina Williams, at (318) 335-1536.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)

**Allen Parish Fire Protection District No. 6
Oakdale, Louisiana**

Statement of Net Position
December 31, 2020

		<u>Primary Government</u>
		<u>Governmental Activities</u>
ASSETS		
Cash and interest-bearing deposits	\$	1,117,458
Cash and interest-bearing deposits, restricted		202,997
Ad valorem taxes receivable		488,731
Ad valorem taxes receivable - restricted		41,512
Accrued interest receivable		352
Building deposit		17,500
Land		34,224
Capital assets, net		1,155,940
Total Assets		<u><u>3,058,714</u></u>
DEFERRED OUTFLOWS OF RESOURCES		
Aggregated deferred outflows		--
Total Deferred Outflows of Resources		<u><u>--</u></u>
LIABILITIES		
Accounts payable		9,689
Accrued interest payable		1,841
Long-term liabilities:		
Due within one year		27,000
Due after one year		217,000
Total Liabilities		<u><u>255,530</u></u>
DEFERRED INFLOWS OF RESOURCES		
Aggregated deferred inflows		--
Total Deferred Inflows of Resources		<u><u>--</u></u>
NET POSITION		
<i>Invested in capital assets, net of related debt</i>		944,323
<i>Restricted for debt service</i>		244,509
<i>Unrestricted</i>		1,614,352
Total Net Position	\$	<u><u>2,803,184</u></u>

The accompanying notes are an integral part of these financial statements.

**Allen Parish Fire Protection District No. 6
Oakdale, Louisiana**

Statement of Activities
For the Year Ended December 31, 2020

<u>Functions/Programs</u>	<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>Primary Governmental Activities</u>
Primary Government					
Governmental Activities:					
Fire fighting and rescue	\$ 240,683	\$ --	\$ 10,658	\$ --	\$ (230,025)
Interest and fiscal charges	6,411	--	--	--	(6,411)
Total Governmental Activities	247,094	--	10,658	--	(236,436)
General Purpose Revenues:					
					529,655
Ad valorem taxes					3,460
Interest income					533,115
Total General Purpose Revenues					296,679
Change in Net Position					2,506,505
<i>Net Position at Beginning of Period</i>					<i>2,506,505</i>
Net Position at End of Period					\$ 2,803,184

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS (FFS)

MAJOR FUND DESCRIPTIONS

General Fund

To account for financial resources traditionally associated with governments, which 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 Fire Protection District No. 6
Oakdale, Louisiana**

Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Debt Service Fund	Total Governmental Funds
ASSETS			
Cash and interest-bearing deposits	\$ 1,117,458	\$ --	\$ 1,117,458
Cash and interest-bearing deposits, restricted	--	202,997	202,997
Ad valorem taxes receivable	488,731	--	488,731
Ad valorem taxes receivable - restricted	--	41,512	41,512
Accrued interest receivable	352	--	352
Building deposit	17,500	--	17,500
Total Assets	1,624,041	244,509	1,868,550
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 1,624,041	\$ 244,509	\$ 1,868,550
LIABILITIES			
Accounts payable	\$ 9,689	\$ --	\$ 9,689
Total Liabilities	9,689	--	9,689
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	--	--
Total Liabilities and Deferred Inflows of Resources	9,689	--	9,689
FUND BALANCE			
Restricted	--	244,509	244,509
Unassigned	1,614,352	--	1,614,352
Total Fund Balance	1,614,352	244,509	1,858,861
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1,624,041	\$ 244,509	\$ 1,868,550

The accompanying notes are an integral part of these financial statements.

**Allen Parish Fire Protection District No. 6
Oakdale, Louisiana**

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2020

Total Fund Balance - Governmental Funds	\$	1,858,861
Accrued interest payable is accrued on Statement of Net Position and expensed on the Statement of Activities. Interest is expensed on a cash basis on the Statement of Revenues, Expenditures, and Changes in Fund Balance.		(1,841)
Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.		1,190,164
Long- term debt is reflected on Statement of Net Position and not in governmental funds balance sheet.		(244,000)
Total Net Position - Governmental Activities	\$	<u>2,803,184</u>

The accompanying notes are an integral part of these financial statements.

Allen Parish Fire Protection District No. 6
Oakdale, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Debt Service Fund	
Revenues			
Ad valorem taxes	\$ 488,191	\$ 41,464	\$ 529,655
Intergovernmental	10,658	--	10,658
Interest income	3,404	56	3,460
Total Revenues	502,253	41,520	543,773
Expenditures			
Current:			
Advertising	1,235	--	1,235
Automotive	5,636	--	5,636
Bank service charges	9	--	9
Contract labor	36,462	--	36,462
Dues and subscriptions	1,644	--	1,644
Insurance	28,596	--	28,596
Postage and delivery	183	--	183
Professional fees	9,015	--	9,015
Repairs and maintenance	35,907	--	35,907
Supplies	793	--	793
Telephone	2,639	--	2,639
Training	100	--	100
Utilities	6,102	--	6,102
Capital outlay	47,630	--	47,630
Debt service:			
Principal retirement	--	26,000	26,000
Interest and fiscal charges	--	6,607	6,607
Total Expenditures	175,951	32,607	208,558
Net Change in Fund Balance	326,302	8,913	335,215
<i>Fund Balance at Beginning of Period</i>	<i>1,288,050</i>	<i>235,596</i>	<i>1,523,646</i>
Fund Balance at End of Period	\$ 1,614,352	\$ 244,509	\$ 1,858,861

The accompanying notes are an integral part of these financial statements.

**Allen Parish Fire Protection District No. 6
Oakdale, Louisiana**

Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended December 31, 2020

Total Net Change in Fund Balance - Governmental Funds	\$	335,215
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.		47,630
Principal payments on long-term debt expensed in governmental fund statements and treated as reductions of outstanding debt in entity-wide statements.		26,000
Depreciation expense reflected in entity-wide statements, not reflected in governmental fund statements.		(112,362)
Accrued interest expense included in Statement of Activities, expensed as paid in governmental fund statements.		196
Changes in Net Position - Governmental Activities	\$	<u>296,679</u>

The accompanying notes are an integral part of these financial statements.

ALLEN PARISH FIRE PROTECTION DISTRICT No. 6
Oakdale, Louisiana

Notes to the Basic Financial Statements
December 31, 2020

Allen Parish Fire Protection District No. 6 was created under the provisions of Louisiana Revised Statutes 40:1491-1510, for the purpose of providing fire protection for the citizens of District 6 of Allen Parish. The district is governed by a board of commissioners composed of five members appointed by the Allen Parish Police Jury.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of Allen Parish Fire Protection District No. 6 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. Financial Reporting Entity

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

GASB Statement No. 14 established criteria for determining which component units should be considered part of the Allen Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

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

Because the police jury appoints all members to the governing body and has the ability to impose its will on the District, the District was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity. The accompanying basic financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity. The District has no component units.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The accompanying basic financial statements have been prepared in conformity with GASB 34, “Basic Financial Statements and Management’s Discussion and Analysis-For State and Local Governments”, issued in June 1999.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the District as a whole. These statements generally include all the financial activities of the District except for fiduciary-agency funds. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District’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 operating grants and contributions. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the District are classified into one category: governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the District or its total assets, liabilities, revenues or expenditures are at least 10% of the corresponding total for all governmental funds. The major funds of the District are described below:

Governmental Fund Types:

General Fund -

The General Fund is the general operating fund of the District. All financial resources, except those required to be accounted for in another fund, are accounted for in the General Fund.

Debt Service Fund -

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various basic financial statements. On the government-wide statement of net position and statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Equity is classified as net position.

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of District operations.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

In the government-wide statement of net position and statement of activities, 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. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for the interest and principal payments on long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December, January, and February of the fiscal year. The government considers property taxes as available if they are collected within 60 days after year-end. A one-year

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

availability period is used for revenue recognition for all other governmental fund revenues. Those revenues susceptible to accrual are property taxes and interest income.

Expenditures

Expenditures are generally recognized and recorded under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Capital expenditures are regarded as expenditures at the time of purchase.

4. Deposits

Deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. State statutes authorize the District to invest in obligations of the U.S. Treasury, U.S. government agencies, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having an office or branch in the State of Louisiana or any other federally insured investment. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana. LAMP generates a local government investment pool.

5. Accounts Receivable

Uncollectible amounts due for ad valorem taxes and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

6. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The District maintains a threshold level of \$1,500 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

	<u>Estimated Useful Lives</u>
Buildings and improvements	25-50 Years
Furniture and fixtures	12-25 Years
Machinery and equipment	5-25 Years
Vehicles	7-25 Years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

7. Budget

A general fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. On or before the last meeting of each year, the budget is prepared by function and activity, based on information from the past year and current year estimates for the next fiscal year. The proposed budget is presented to the District's Board of Commissioners for review. The board holds a public hearing. Any changes in the budget must be within the revenues and reserves estimated. The final budget for 2020 consists of the original budget adopted December 10, 2019, which was not amended.

8. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District as an extension of formal budgetary integration in the funds.

9. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet either of the above definitions.

The District's policy is to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense or expenditure which has been incurred.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified follows:

- a. Nonspendable – Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – Amounts that can be used for specific purposes determined by a formal action of the Board, which is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions approved by the Board.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

- d. Assigned – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board’s adopted policy, only board members may assign amounts for specific purposes.
- e. Unassigned – All other spendable amounts.

The District’s policy is to use restricted assets first when both restricted and other classes of fund balances are available unless prohibited by legal or contractual provisions. Additionally, the District will use committed and then assigned fund balances prior to utilizing unassigned fund balances when such classifications of fund balance are available for a selected expense or expenditure. However, the District reserves to right to selectively spend unassigned resources and to defer the use of other classified funds.

10. Use of Estimates

The preparation of basic financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

11. Long-Term Debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

NOTE B – DEPOSITS

As of December 31, 2020, the District had cash and interest-bearing deposits (book balances) totaling \$1,320,455. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2020, the District had \$1,321,265 in deposits (collected bank balances), all of which was secured from risk by federal deposit insurance and pledged securities as follows:

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

NOTE B – DEPOSITS – CONTINUED

Bank balances	<u>\$1,321,265</u>
Federal deposit insurance	\$ 606,612
Pledged securities (Category 3)	<u>714,653</u>
Total	<u>\$1,321,265</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 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 District that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - AD VALOREM TAXES

For the year ended December 31, 2020, taxes of 12.39 mills were levied on property with taxable assessed valuations totaling \$44,173,220 dedicated as follows:

Maintenance millage expiring December 31, 2027	11.42 mills
Debt service millage expiring December 31, 2027	0.97 mills

Total taxes levied during 2020 were \$547,306. Total taxes collected during 2020 were \$522,844. Property tax millage rates are adopted before November for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE D - CAPITAL ASSETS

A summary of changes in capital assets follows:

	12/31/19			12/31/20
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Capital assets not being depreciated:				
Land	\$ 34,224	\$ -	\$ -	\$ 34,224
Other capital assets:				
Buildings and improvements	441,614	-	-	441,614
Furniture and fixtures	4,353	-	-	4,353
Machinery and equipment	696,402	47,630	-	744,032
Vehicles	<u>1,414,239</u>	-	-	<u>1,414,239</u>
Total Capital Assets	2,590,832	47,630	-	2,638,462
Less: accumulated depreciation:				
Buildings and improvements	157,289	11,996	-	169,285
Furniture and fixtures	3,206	199	-	3,405
Machinery and equipment	487,214	43,670	-	530,884
Vehicles	<u>688,227</u>	<u>56,497</u>	-	<u>744,724</u>
Total Accumulated Depreciation	<u>1,335,936</u>	<u>112,362</u>	-	<u>1,448,298</u>

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

Net Capital Assets	\$ <u>1,254,896</u>	\$ <u>(64,732)</u>	\$ _____ -	\$ <u>1,190,164</u>
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Depreciation expense in the amount of \$112,362 was charged to fire fighting and rescue in 2020.

NOTE E - LONG-TERM DEBT

1. Debt Outstanding

Bonds payable at December 31, 2020 is comprised of the following issue:

\$ 400,000 general obligation bonds dated March 11, 2015; due in annual installments of \$14,000 to \$34,000 through March 15, 2028; interest at 2.57% (this issue secured by levy and collection of ad valorem taxes)	<u>\$ 244,000</u>
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The following is a summary of the long-term debt transactions during the year 2020:

Long-term debt payable at December 31, 2019	\$	270,000
Additions		-
Reductions		<u>26,000</u>
Long-term debt payable at December 31, 2020		<u>\$ 244,000</u>

2. Debt Service Requirements to Maturity

NOTE E - LONG-TERM DEBT – CONTINUED

The annual requirements to amortize the bond issue including interest payments are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 27,000	\$ 5,924	\$ 32,924
2022	28,000	5,217	33,217
2023	29,000	4,485	33,485
2024	30,000	3,727	33,727
2025	31,000	2,943	33,943
2026 through 2028	<u>99,000</u>	<u>3,868</u>	<u>102,868</u>
Totals	<u>\$244,000</u>	<u>\$26,164</u>	<u>\$270,164</u>

NOTE F - COMPONENTS OF RESTRICTED ASSETS

Debt service restricted assets consisted of \$202,997 in cash and \$41,512 in ad valorem taxes receivable that are restricted to debt service.

NOTE G - RISK MANAGEMENT

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Notes to Basic Financial Statements-Continued
December 31, 2020

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE H - LITIGATION AND CLAIMS

The District was not involved in any litigation on December 31, 2020 or during the year then ended, except that the District was named as a defendant on one lawsuit involving an automobile accident. However, no District vehicle or personnel were actually involved in the accident and based on management's opinion, the ultimate disposition of such claim and legal proceeding is not expected to have a material adverse effect on the District's financial position or changes in financial position. If the District is liable at all, management expects any losses or liability to be fully covered by the District's liability insurance coverage.

NOTE I - SUBSEQUENT REVIEW

The District has evaluated subsequent events through September 14, 2021, the date which the basic financial statements were available to be issued.

NOTE J - TAX ABATEMENTS

Louisiana's State Constitution Article VII, Section 21 authorized the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment relating to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millages in force at the time. The future value of this exempt property could be subject to significant fluctuation from Today's value; however, the District could receive an increase in ad valorem tax revenues once the exemption on this property expires. All applicable agreements have been entered into by the Allen Parish Police Jury and directly affect the District's ad valorem assessments. Because these taxes are not assessed or due, no adjustments have been made to the District's basic financial statements to record a receivable. As of December 31, 2020, \$4,784,250 of assessed property in the District's taxing jurisdiction is receiving this exemption. This resulted in ad valorem tax exemptions amounting to \$4,641 and \$54,636 for the bond and maintenance millages, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

**Allen Parish Fire Protection District No. 6
Oakdale, Louisiana**

Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Ad valorem taxes	\$ 450,000	\$ 450,000	\$ 488,191	\$ 38,191
Intergovernmental Income	10,500	10,500	10,658	158
Interest Income	1,500	1,500	3,404	1,904
Total Revenues	<u>462,000</u>	<u>462,000</u>	<u>502,253</u>	<u>40,253</u>
Expenditures				
Current:				
Advertising	1,200	1,200	1,235	(35)
Automotive	5,000	5,000	5,636	(636)
Bank service charges	100	100	9	91
Contract labor	30,000	30,000	36,462	(6,462)
Dues and subscriptions	1,000	1,000	1,644	(644)
Insurance	27,000	27,000	28,596	(1,596)
Postage and delivery	250	250	183	67
Professional fees	17,500	17,500	9,015	8,485
Repairs and maintenance	42,000	42,000	35,907	6,093
Supplies	10,000	10,000	793	9,207
Telephone	2,500	2,500	2,639	(139)
Training	500	500	100	400
Utilities	7,500	7,500	6,102	1,398
Capital outlay	125,000	125,000	47,630	77,370
Total Expenditures	<u>269,550</u>	<u>269,550</u>	<u>175,951</u>	<u>93,599</u>
Net Change in Fund Balance	192,450	192,450	326,302	133,852
<i>Fund Balance at Beginning of Period</i>	1,288,050	1,288,050	1,288,050	-
Fund Balance at End of Period	<u><u>\$ 1,480,500</u></u>	<u><u>\$ 1,480,500</u></u>	<u><u>\$ 1,614,352</u></u>	<u><u>\$ 133,852</u></u>

The accompanying notes are an integral part of these financial statements.

OTHER SUPPLEMENTARY INFORMATION

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Schedule of Compensation Paid to Board Members

Year Ended December 31, 2020

Randy Deshotel	\$ 300
Harlan Fontenot	270
Andrew Willis	210
Everett Lovejoy	270
Jerrold Wheat	<u>270</u>
Total Compensation Paid to Board Members	<u>\$1,320</u>

See accompanying notes.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

Schedule of Compensation, Benefits and Other Payments to
Chief Executive Officer

Year Ended December 31, 2020

Chief Executive Officer: Jerrod Wheat, President

<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	270
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

See accompanying notes.

ROYCE T. SCIMEMI, CPA, APAC
CERTIFIED PUBLIC ACCOUNTANT
P.O. Box 210
Oberlin, LA 70655
Tele (337) 639-4334, Fax (337) 639-4068

Member
American Institute of
Certified Public Accountants

Member
Society of Louisiana
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Allen Parish Fire Protection District No. 6
Oakdale, Louisiana

September 14, 2021

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Allen Parish Fire Protection District No. 6 (the District), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or to detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Board of Commissioners
Allen Parish Fire Protection District No. 6
Oakdale, Louisiana
September 14, 2021
Page 2

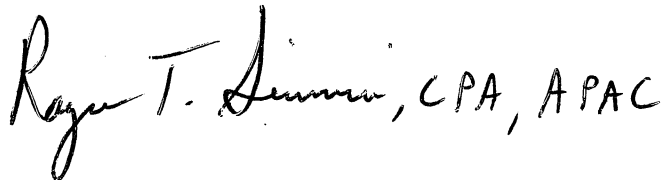
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor of the State of Louisiana as a public document.

Royce T. Scimemi, CPA, APAC
September 14, 2021

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'.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

SUMMARY OF FINDINGS AND RESPONSES
For the Year Ended December 31, 2020

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ___ yes X no
- Control deficiencies(s) identified that are
 not considered to be material weakness(es)? ___ yes X none reported
- Noncompliance material to financial
statements noted? ___ yes X no

Current Year Findings – Financial Statement Audit:

There were no current year audit findings.

Prior Year Findings:

There were no prior year findings.

Findings and Questioned Costs for Federal Awards:

N/A

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR
CURRENT YEAR AUDIT FINDINGS AND
RESPONSES (UNAUDITED)
Year Ended December 31, 2020

There were no current year audit findings.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 6
Oakdale, Louisiana

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 2020

There were no prior year audit findings.