

**FIRE PROTECTION DISTRICT NO. 1  
OF THE PARISH OF ST. MARY**  
Cypremort Point, Louisiana

Financial Statements

Year Ended December 31, 2021

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# KOLDER, SLAVEN & COMPANY, LLC

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The Board of Commissioners  
Fire Protection District No. 1 of the Parish of St. Mary  
Cypremort Point, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Fire Protection District No. 1 of the Parish of St. Mary (hereinafter "District"), a component unit of the Parish of St. Mary, as of and for the year ended December 31, 2021, 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.

The District 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.

The District has omitted the management's discussion and analysis and the budgetary comparison schedule 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.

## Supplementary Information

The accompanying supplementary information on pages 11 and 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the responsibility of management and was subject to our compilation engagement. However, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to the Fire Protection District No. 1 of the Parish of St. Mary.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Morgan City, Louisiana  
June 1, 2022

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Statement of Net Position  
December 31, 2021

	<u>Governmental Activities</u>
Assets	
Cash	\$ 295,633
Investments	658,432
Ad valorem taxes receivable	59,916
Capital assets, net of accumulated depreciation	<u>390,515</u>
Total assets	<u>1,404,496</u>
Liabilities	
Accounts payable	<u>875</u>
Net position	
Net investment in capital assets	390,515
Unrestricted	<u>1,013,106</u>
Total net position	<u>\$ 1,403,621</u>

*See accountant's compilation report.*

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Statement of Activities  
Year Ended December 31, 2021

	<u>Governmental Activities</u>
Program expenses	
General government	\$ 80,019
Public safety - fire protection	<u>30,409</u>
Total program expenses	110,428
Program revenues	
Operating grants and contributions	<u>19,534</u>
Net program expense	<u>(90,894)</u>
General revenues	
Ad valorem taxes	54,530
Investment earnings	304
Other income	<u>5,930</u>
Total general revenues	<u>60,764</u>
Change in net position	(30,130)
Net position, beginning	<u>1,433,751</u>
Net position, ending	<u>\$ 1,403,621</u>

*See accountant's compilation report.*

**FUND FINANCIAL STATEMENTS**

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Balance Sheet  
Governmental Fund  
December 31, 2021

	<u>General Fund</u>
Assets	
Cash	\$ 295,633
Investments	658,432
Ad valorem taxes receivable	<u>59,916</u>
Total assets	<u>\$ 1,013,981</u>
Liabilities and fund balance	
Liabilities	
Accounts payable	875
Fund balance	
Unassigned	<u>1,013,106</u>
Total liabilities and fund balance	<u>\$ 1,013,981</u>

(continued)

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Balance Sheet (continued)  
Governmental Fund  
December 31, 2021

Reconciliation of Balance Sheet to the Statement of Net Position

Total fund balance - governmental fund	\$ 1,013,106
Cost of capital assets, net of accumulated depreciation	<u>390,515</u>
Net position	<u>\$ 1,403,621</u>

*See accountant's compilation report.*

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund  
Year Ended December 31, 2021

	General Fund
Revenues	
Ad valorem taxes	\$ 54,530
Grants-St. Mary Parish Government	19,534
Investment earnings	304
Other income	5,930
Total revenues	80,298
 Expenditures	
Current	
General government	36,669
Public safety	30,409
Total expenditures	67,078
Net change in fund balance	13,220
Fund balance, beginning	999,886
Fund balance, ending	\$ 1,013,106

(continued)

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance (continued)  
Governmental Fund  
Year Ended December 31, 2021

Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balance to the Statement of Activities

Net change in fund balance - governmental fund	\$ 13,220
Amounts reported for governmental activities in the statement of activities are different as follows:	
Depreciation expense	<u>(43,350)</u>
Change in net position of governmental activities	<u>\$ (30,130)</u>

*See accountant's compilation report.*

**SUPPLEMENTARY INFORMATION**

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Schedule of Per Diem Paid to Board Members  
Year Ended December 31, 2021

<u>Board Member</u>	<u>Per Diem</u>
Ellis Schouest	\$ 210
Carolyn Simon	330
Kim Simon	330
Shirley Thibodaux	330
Dickie Arnold	90
	<u>\$ 1,290</u>

FIRE PROTECTION DISTRICT NO. 1 OF THE PARISH OF ST. MARY  
Cypremort Point, Louisiana

Compensation Paid to Chief Officer  
Year Ended December 31, 2021

Act 706 of the 2014 Legislative Session amended R.S. 24:513A requiring additional disclosure of total compensation, reimbursements, benefits, or other payments made to an agency head or chief officer. With the exception of per diem, no other payments which would require disclosure were made to the District's chief officer. For the year ended December 31, 2021, the District's chief officer, Ellis Schouest, received \$210 in per diem payments.