

**ACADIA PARISH FIRE PROTECTION
DISTRICT NO. 6**

FINANCIAL REPORT

DECEMBER 31, 2021

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ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Acadia Parish Fire Protection
District No. 6
Branch, Louisiana

Management is responsible for the accompanying financial statements of Acadia Parish Fire Protection District No. 6 (a component unit of the Acadia Parish Police Jury), as of and for the year ended December 31, 2021, which collectively comprise the District's 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. 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, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Acadia Parish Fire Protection District No. 6 did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34 and 54 for the year ended December 31, 2021. The effects of this departure from generally accepted accounting principles has not been determined.

Supplementary Information

The supplementary information contained in Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Acadia Parish Fire Protection District No. 6.



Lafayette, Louisiana
June 3, 2022

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 2021

See Accountants' Compilation Report

ASSETS	<u>General Fund</u>	<u>General Fixed Assets Account Group</u>	<u>Total (Memorandum Only)</u>
Cash	\$ 331,393	\$ -	\$ 331,393
Due from other governmental agencies	157,657	-	157,657
Ad valorem taxes receivable	16,776	-	16,776
State revenue sharing receivable	6,055	-	6,055
Land, building, trucks, and equipment	<u>-</u>	<u>1,550,961</u>	<u>1,550,961</u>
Total assets	<u>\$ 511,881</u>	<u>\$ 1,550,961</u>	<u>\$ 2,062,842</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Pension fund payable	\$ 5,707	\$ -	\$ 5,707
Accounts payable	<u>238</u>	<u>-</u>	<u>238</u>
Total liabilities	<u>\$ 5,945</u>	<u>\$ -</u>	<u>\$ 5,945</u>
FUND BALANCE			
Investment in general fixed assets	\$ -	\$ 1,550,961	\$ 1,550,961
Fund balances:			
Unrestricted	<u>505,936</u>	<u>-</u>	<u>505,936</u>
Total fund balance	<u>\$ 505,936</u>	<u>\$ 1,550,961</u>	<u>\$ 2,056,897</u>
Total liabilities and fund balance	<u>\$ 511,881</u>	<u>\$ 1,550,961</u>	<u>\$ 2,062,842</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 2021

See Accountants' Compilation Report

	<u>General Fund</u>
Revenues:	
Ad valorem revenue	\$ 171,406
2% fire insurance tax revenue	8,998
State revenue sharing	9,082
Investment income	572
Miscellaneous revenue	4,256
Total revenues	<u>\$ 194,314</u>
Expenditures:	
Current -	
Advertising	\$ 76
Repairs and maintenance	22,836
Fuel	2,659
Insurance	12,953
Office supplies	315
Pension expense	5,707
Contracted services	4,312
Professional fees	2,500
Supplies	2,438
Memberships	33
Utilities	16,460
Miscellaneous expense	729
Capital outlay	<u>165,905</u>
Total expenditures	<u>\$ 236,923</u>
Excess of expenditures over revenues	\$ (42,609)
Fund balance, beginning	<u>548,545</u>
Fund balance, ending	<u>\$ 505,936</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2021

See Accountants' Compilation Report

There were no compensation, benefits and other payments in the current year.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF CURRENT YEAR FINDINGS

Year Ended December 31, 2021

No findings in current year.

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6

SCHEDULE OF PRIOR YEAR FINDINGS

Year Ended December 31, 2021

No findings in prior year.