

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

**Financial Report**  
**For the Year Ended July 31, 2021**

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

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

**Financial Report for the Year Ended July 31, 2021**

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**ACCOUNTANTS' COMPILATION REPORT**

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

**January 20, 2022**

Management is responsible for the accompanying financial statements of the governmental activities and the only 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, 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 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. Accordingly, we do not express an opinion, a conclusion, nor provide any 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.

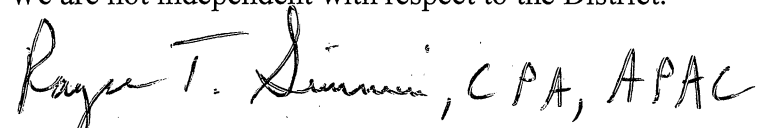
Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 8 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part 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 representation 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 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 paid to board members and the schedule of compensation, benefits, and other payments to chief executive officer on pages 10 and 11 are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by Louisiana Revised Statutes. This other supplementary information has been compiled from information that is the representation of management. This information was subject to our compilation engagement, but we have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such other information.

We are not independent with respect to the District.

  
Royce T. Scimemi, CPA, APAC  
Oberlin, Louisiana

**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.

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

**Balance Sheet – Governmental Fund**  
**July 31, 2021**

	General Fund
<b>ASSETS</b>	
Cash – operating	\$194,448
Cash – savings	105,219
Due from other governments	6,988
Prepaid insurance	<u>14,447</u>
TOTAL ASSETS	321,102
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>321,102</u>
<b>LIABILITIES</b>	
Accounts payable	<u>928</u>
TOTAL LIABILITIES	<u>928</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>
<b>FUND EQUITY</b>	
Fund balance	
Nonspendable	14,447
Unassigned	<u>305,727</u>
TOTAL FUND BALANCE	<u>320,174</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY	<u>\$321,102</u>

See Accountants' Compilation Report.

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

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance – Governmental Fund  
Year Ended July 31, 2021**

	<u>General Fund</u>
<b>REVENUES</b>	
Ad valorem taxes, net	\$124,396
Intergovernmental revenue	6,988
Interest income	650
Miscellaneous income	<u>46,093</u>
<b>TOTAL REVENUES</b>	<b>178,127</b>
 <b>EXPENDITURES</b>	
Current:	
Advertising	1,555
Board member per diem	1,225
Bookkeeping fees	2,100
Fire chief compensation	3,900
Firefighter compensation	2,900
Fuel and mileage	1,343
Insurance	17,481
Legal and professional	2,450
Repairs and maintenance	54,041
Office supplies	236
Promotion	387
Training	208
Utilities and telephone	11,183
Capital outlay	<u>19,023</u>
<b>TOTAL EXPENDITURES</b>	<b><u>118,032</u></b>
 Change in fund balance	 60,095
 <b>FUND BALANCE – BEGINNING</b>	 <b><u>260,079</u></b>
 <b>FUND BALANCE – ENDING</b>	 <b><u>\$ 320,174</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, 2021**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes, net	\$ 124,448	\$ 124,582	\$124,396	\$ (186)
Intergovernmental revenue	6,968	6,968	6,988	20
Interest	182	424	650	226
Miscellaneous income	<u>-</u>	<u>-</u>	<u>46,093</u>	<u>46,093</u>
TOTAL REVENUES	<u>131,598</u>	<u>131,974</u>	<u>178,127</u>	<u>46,153</u>
<b>EXPENDITURES</b>				
Current:				
Advertising	600	600	1,555	(955)
Board member per diem	1,900	1,900	1,225	675
Bookkeeping fees	2,100	2,100	2,100	-
Fire chief compensation	3,600	3,600	3,900	(300)
Firefighter compensation	3,000	3,000	2,900	100
Fuel and mileage	2,200	2,200	1,343	857
Insurance	22,505	22,505	17,481	5,024
Legal and professional	2,700	2,700	2,450	250
Repairs and maintenance	21,700	23,800	54,041	(30,241)
Office supplies	700	700	236	464
Promotion	1,500	1,500	387	1,113
Training	5,000	5,000	208	4,792
Utilities and telephone	8,170	8,170	11,183	(3,013)
Capital outlay	<u>35,500</u>	<u>52,049</u>	<u>19,023</u>	<u>33,026</u>
TOTAL EXPENDITURES	<u>111,175</u>	<u>129,824</u>	<u>118,032</u>	<u>11,792</u>
Change in fund balance	20,423	2,150	60,095	57,945
FUND BALANCE – BEGINNING	<u>260,079</u>	<u>260,079</u>	<u>260,079</u>	<u>-</u>
FUND BALANCE – ENDING	<u>\$280,502</u>	<u>\$262,229</u>	<u>\$320,174</u>	<u>\$ 57,945</u>

See Accountants' Compilation Report.

**OTHER SUPPLEMENTARY INFORMATION**

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

**Schedule of Compensation Paid to Board Members**  
**Year Ended July 31, 2021**

Carl Ritter	\$ 150
Al Ritter	75
Paula Lee	225
Rusty Reeves	200
Georgia Fruge	300
Luther Miller	<u>275</u>
Total Compensation Paid to Board Members	<b><u>\$ 1,225</u></b>

See Accountants' Compilation Report.

**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, 2021**

Chief Executive Officer: Georgia Fruge, President of the Board

<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Salary	\$ -0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-cell phone	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	300
Reimbursements	-0-
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.