

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

FINANCIAL REPORT  
(Compiled)

December 31, 2021

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**HILL, INZINA & COMPANY**

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# HILL, INZINA & COMPANY

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## ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Ward 2 Fire Protection District No. 1  
of Morehouse Parish, Louisiana  
Bastrop, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Ward 2 Fire Protection District No. 1 of Morehouse Parish, Louisiana (the "District") (a component unit of Morehouse Parish), 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 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 form of assurance on these financial statements.

The District's 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, these financial statements are not designed for those who are not informed about such matters.

### Required Supplementary Information

Management of the District has omitted the management's 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 Governmental Accounting Standards Board (GASB) 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information 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 GASB who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the responsibility of management. This information was subject to our compilation engagement. We have not performed an audit or review on this required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on such information.

#### Other Supplementary Information

The accompanying 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. The information 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 form of assurance on such information.

We are not independent with respect to the District.

*/s/ Hill, Inzina & Co.*

February 25, 2022

BASIC FINANCIAL STATEMENTS

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
December 31, 2021

ASSETS

Cash	\$ 198,736
Certificates of deposit	72,087
Property taxes receivable	94,557
Capital assets:	
Land	5,210
Other capital assets, net of depreciation	<u>95,604</u>
 Total assets	 <u>\$ 466,194</u>

DEFERRED INFLOWS OF RESOURCES

Property taxes	<u>\$ 97,301</u>
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NET POSITION

Investment in capital assets	\$ 100,814
Unrestricted	<u>268,079</u>
 Total net position	 <u><u>\$ 368,893</u></u>

See accountant's compilation report.

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
As of and for the Year Ended December 31, 2021

Expenses:		
Current:		
Public safety:		
Depreciation	\$	21,650
Bank charges		295
Dues and subscriptions		150
Insurance		17,657
Legal and accounting		3,585
Maintenance and operations		22,181
Office supplies		1,342
Pension cost		3,198
Telephone		6,002
Utilities		<u>4,643</u>
Total expenses	\$	<u>80,703</u>
General revenues:		
Ad valorem taxes	\$	100,211
Fire insurance rebate		4,055
Refuge revenue sharing		2,767
Interest		<u>36</u>
Total general revenues	\$	<u>107,069</u>
Change in net position	\$	26,366
Net position - beginning		<u>342,527</u>
Net position - ending	\$	<u><u>368,893</u></u>

See accountant's compilation report.

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL FUND  
December 31, 2021

ASSETS

Cash	\$	198,736
Certificates of deposit		72,087
Property taxes receivable		<u>94,557</u>
Total assets	\$	<u><u>365,380</u></u>

DEFERRED INFLOWS OF RESOURCES

Property taxes	\$	97,301
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FUND BALANCE

Unassigned		<u>268,079</u>
Total deferred inflows of resources and fund balance	\$	<u><u>365,380</u></u>

See accountant's compilation report.



WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2021

Revenues:	
Ad valorem taxes	\$ 100,211
Fire insurance rebate	4,055
Refuge revenue sharing	2,767
Interest and miscellaneous	36
Total revenues	<u>\$ 107,069</u>
Expenditures:	
Current:	
Public safety:	
Bank charges	\$ 295
Dues and subscriptions	150
Insurance	17,657
Legal and accounting	3,585
Maintenance and operations	22,181
Office supplies	1,342
Pension cost	3,198
Telephone	6,002
Utilities	4,643
Capital outlay	3,695
Total expenditures	<u>\$ 62,748</u>
Net change in fund balance	\$ 44,321
Fund balance - beginning	<u>223,758</u>
Fund balance - ending	<u>\$ 268,079</u>

See accountant's compilation report.

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2021

Total fund balance - governmental fund balance sheet	\$ 268,079
Amounts reported for governmental activities in statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.	<u>100,814</u>
Total net position of governmental activities - government-wide statement of net position	<u>\$ 368,893</u>

See accountant's compilation report.

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
December 31, 2021

Net change in fund balance - governmental fund - general fund \$ 44,321

Amounts reported for governmental activities in statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation (\$21,650) exceeded capital outlay (\$3,695) in the current period. ( 17,955)

Change in net position of governmental activities - government-wide statement of activities \$ 26,366

See accountant's compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL - GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget - Favorable <u>(Unfavorable)</u>
Revenues:				
Ad valorem taxes	\$ 94,905	\$ 94,905	\$ 100,211	\$ 5,306
Fire insurance rebate	4,050	4,055	4,055	-
Refuge revenue sharing	2,800	2,767	2,767	-
Interest and miscellaneous	40	40	36	( 4)
Total revenues	<u>\$ 101,795</u>	<u>\$ 101,767</u>	<u>\$ 107,069</u>	<u>\$ 5,302</u>
Expenditures:				
Current:				
Public safety:				
Bank charges	\$ 250	\$ 250	\$ 295	\$( 45)
Dues and subscriptions	-	-	150	( 150)
Insurance	17,700	17,657	17,657	-
Legal and accounting	3,800	3,636	3,585	51
Maintenance and operations	20,000	19,786	22,181	( 2,395)
Office supplies	540	539	1,342	( 803)
Pension cost	-	-	3,198	( 3,198)
Telephone	5,100	5,061	6,002	( 941)
Training	100	45	-	45
Utilities	4,800	4,740	4,643	97
Capital outlay	7,200	7,106	3,695	3,411
Total expenditures	<u>\$ 59,490</u>	<u>\$ 58,820</u>	<u>\$ 62,748</u>	<u>\$( 3,928)</u>
Net change in fund balance	\$ 42,305	\$ 42,947	\$ 44,321	\$ 1,374
Fund balance - beginning	<u>263,244</u>	<u>220,297</u>	<u>223,758</u>	<u>3,461</u>
Fund balance - ending	<u>\$ 305,549</u>	<u>\$ 263,244</u>	<u>\$ 268,079</u>	<u>\$ 4,835</u>

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

WARD 2 FIRE PROTECTION DISTRICT NO. 1  
OF MOREHOUSE PARISH, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
As of and For the Year Ended December 31, 2021

The District paid no compensation, reimbursements, or benefits to an agency head during the year ended December 31, 2021.

See accountant's compilation report.