

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO 11
INDEPENDENCE, LOUISIANA**

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2022



**Hebert Johnson
& Associates, Inc.**
Certified Public Accountants

A Professional Accounting Corporation

Livingston Parish Fire Protection District No. 11
Independence, Louisiana
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A P R O F E S S I O N A L A C C O U N T I N G C O R P O R A T I O N

To the Board of Commissioners
Livingston Parish Fire Protection District No. 11
Independence, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the general fund of Livingston Parish Fire Protection District No. 11, Independence, Louisiana, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2022, 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. 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 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 budgetary comparison information on page 12 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility 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's discussion and analysis information that the 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information contained in the Schedule of Compensation, Benefits, and Other Payments to Agency Head are 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 the Livingston Parish Fire Protection District No. 11.

Chris Johnson

Hebert Johnson & Associates, Inc.
A Professional Accounting Corporation
Albany, Louisiana

June 27, 2023

Basic Financial Statements

Government – Wide Financial Statements

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Statement A

**Statement of Net Position
December 31, 2022**

| | <u>Governmental Activities</u> |
|----------------------------------|------------------------------------|
| Assets | |
| Current Assets: | |
| Cash and Cash Equivalents | \$ 70,395 |
| Ad Valorem Taxes Receivable | 25,300 |
| User Fee Receivable | 18,464 |
| Total Current Assets | <u>114,159</u> |
| Capital Assets | |
| Capital Assets, Net | <u>264,855</u> |
| Total Capital Assets | <u>264,855</u> |
| Total Assets | <u>379,014</u> |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 497 |
| Sheriff's Pension Payable | 1,010 |
| Total Current Liabilities | <u>1,507</u> |
| Total Liabilities | <u>1,507</u> |
| Net Position | |
| Net Investment in Capital Assets | 264,855 |
| Unrestricted | 112,652 |
| Total Net Position | <u>\$ 377,507</u> |

See accountant's compilation report.

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Statement B

**Statement of Activities
For the Year Ended December 31, 2022**

| | <u>General Expenses</u> | <u>Program Revenues Charges for Services</u> | <u>Net (Expense) Revenue and Change in Net Position Governmental Activities</u> |
|---|-----------------------------|--|---|
| Governmental Activities | | | |
| General Government | | | |
| Public Safety | \$ 84,537 | \$ - | (84,537) |
| Total Governmental Activities | <u>\$ 84,537</u> | <u>\$ -</u> | <u>(84,537)</u> |
| General Revenues | | | |
| Ad Valorem Tax Revenue | | | 25,000 |
| User Fees | | | 15,956 |
| State Revenue Sharing | | | 2,906 |
| Fire Insurance Premium Rebate | | | 20,188 |
| Insurance Reimbursement | | | 20,434 |
| Other Income | | | 601 |
| Total General Revenues | | | <u>85,085</u> |
| Change in Net Position | | | 548 |
| Net Position - Beginning of the Year | | | 376,959 |
| Net Position - End of the Year | | | <u>\$ 377,507</u> |

See accountant's compilation report.

Basic Financial Statement

Fund Financial Statements

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Statement C

**Governmental Fund – Balance Sheet
December 31, 2022**

| | General Fund | Total |
|---|----------------|----------------|
| Assets | | |
| Cash and Cash Equivalents | \$ 70,395 | \$ 70,395 |
| Ad Valorem Taxes Receivable | 25,300 | 25,300 |
| User Fee Receivable | 18,464 | 18,464 |
| Total Assets | \$ 114,159 | \$ 114,159 |
| Liabilities and Fund Balance | | |
| Liabilities: | | |
| Accounts Payable | \$ 303 | \$ 303 |
| Accrued Payable | 194 | 194 |
| Sheriff's Pension Payable | 1,010 | 1,010 |
| Total Liabilities | 1,507 | 1,507 |
| Fund Balance: | | |
| Unassigned | 112,652 | 112,652 |
| Total Fund Balance | 112,652 | 112,652 |
| Total Liabilities and Fund Balance | \$ 114,159 | \$ 114,159 |

See accountant's compilation report.

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Statement D

**Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
For the Year Ended December 31, 2022**

| | |
|--|-------------------|
| Total Fund Balance, Governmental Fund (Statement C) | \$ 112,652 |
|--|-------------------|

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore are not reported in the funds. These assets consist of:

| | |
|--|---------|
| Governmental Capital Assets, Net of Depreciation | 264,855 |
|--|---------|

| | |
|--|--------------------------|
| Net Position of Governmental Activities (Statement A) | \$ <u>377,507</u> |
|--|--------------------------|

See accountant's compilation report.

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Statement E

**Statement of Governmental Fund Revenues, Expenditures, and
Change in Fund Balance
For the Year Ended December 31, 2022**

| | General Fund | Total |
|---|-------------------|-------------------|
| Revenues | | |
| Ad Valorem Tax Revenue | \$ 25,000 | \$ 25,000 |
| User Fees | 15,956 | 15,956 |
| State Revenue Sharing | 2,906 | 2,906 |
| Fire Insurance Premium Rebate | 20,188 | 20,188 |
| Other Income | 601 | 601 |
| Total Revenues | 64,651 | 64,651 |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | 7,254 | 7,254 |
| Dues & Subscriptions | 165 | 165 |
| Fees & Permits | 256 | 256 |
| Gas & Oil | 3,015 | 3,015 |
| Insurance | 18,667 | 18,667 |
| Pension Expense | 1,010 | 1,010 |
| Postage & Shipping | 159 | 159 |
| Professional Services | 2,250 | 2,250 |
| Repairs & Maintenance | 30,832 | 30,832 |
| School Building | 2,588 | 2,588 |
| Supplies | 7,321 | 7,321 |
| Telephone and Utilities | 7,936 | 7,936 |
| Uniforms | 454 | 454 |
| Total Expenditures | 81,907 | 81,907 |
| Excess (Deficiency) of Revenues over Expenditures | (17,256) | (17,256) |
| Other Financing Sources (Uses): | | |
| Insurance Reimbursement | 20,434 | 20,434 |
| Total Other Financing Sources (Uses) | 20,434 | 20,434 |
| Net Change in Fund Balance | 3,178 | 3,178 |
| Fund Balance - Beginning of the Year | 109,474 | 109,474 |
| Fund Balance - End of the Year | \$ 112,652 | \$ 112,652 |

See accountant's compilation report.

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Statement F

**Reconciliation of the Governmental Fund Statement of Revenues, Expenditures, and
Change in Fund Balance of Governmental Funds
To the Statement of Activities
For the Year Ended December 31, 2022**

| | | |
|--|----|-------|
| Net Change in Fund Balance, Governmental Fund (Statement E) | \$ | 3,178 |
|--|----|-------|

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense.

| | | |
|---------------------------|--|---------|
| Purchases of equipment | | 7,254 |
| Current Year Depreciation | | (9,884) |

| | | |
|--|----|------------|
| Change in Net Position of Governmental Activities (Statement B) | \$ | <u>548</u> |
|--|----|------------|

See accountant's compilation report.

Required Supplemental Information:
Budgetary Comparison Schedule

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Schedule 1

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual Governmental Funds – General Fund
For the Year Ended December 31, 2022**

| | Original Budget | Final Budget | Actual Amounts GAAP Basis | Var. Favorable (Unfavorable) |
|--|----------------------------|-------------------------|--|---|
| Revenues | | | | |
| Ad Valorem Tax Revenue | \$ 19,000 | \$ 19,000 | \$ 25,000 | \$ 6,000 |
| User Fees | 17,000 | 17,000 | 15,956 | (1,044) |
| State Revenue Sharing | 4,400 | 4,400 | 2,906 | (1,494) |
| Fire Insurance Premium Rebate | 11,000 | 11,000 | 20,188 | 9,188 |
| Other Income | 1,000 | 1,000 | 601 | (399) |
| Total Revenues | 52,400 | 52,400 | 64,651 | 12,251 |
| Expenditures | | | | |
| Public Safety | | | | |
| Capital Outlay | - | - | 7,254 | (7,254) |
| Dues & Subscriptions | - | - | 165 | (165) |
| Fees & Permits | - | - | 256 | (256) |
| Gas & Oil | 4,000 | 4,000 | 3,015 | 985 |
| Insurance | 22,000 | 22,000 | 18,667 | 3,333 |
| Pension Expense | - | - | 1,010 | (1,010) |
| Postage & Shipping | - | - | 159 | (159) |
| Professional Services | 1,500 | 1,500 | 2,250 | (750) |
| Repairs & Maintenance | 9,500 | 9,500 | 30,832 | (21,332) |
| School Building | - | - | 2,588 | (2,588) |
| Supplies | 2,500 | 2,500 | 7,321 | (4,821) |
| Training | 2,500 | 2,500 | - | 2,500 |
| Telephone and Utilities | 9,000 | 9,000 | 7,936 | 1,064 |
| Uniforms | 1,000 | 1,000 | 454 | 546 |
| Total Expenditures | 52,000 | 52,000 | 81,907 | (29,907) |
| Excess (Deficiency) of Revenues over Expenditures | 400 | 400 | (17,256) | (17,656) |
| Other Financing Sources (Uses): | | | | |
| Insurance Reimbursement | - | - | 20,434 | 20,434 |
| Total Other Financing Sources (Uses) | - | - | 20,434 | 20,434 |
| Net Change in Fund Balance | 400 | 400 | 3,178 | 2,778 |
| Fund Balance: | | | | |
| Beginning of the Year | 29,839 | 68,821 | 109,474 | - |
| End of the Year | \$ 30,239 | \$ 69,221 | \$ 112,652 | \$ 2,778 |

See accountant's compilation report.

Other Supplemental Information

**Livingston Parish Fire Protection District No. 11
Independence, Louisiana**

Schedule 2

**Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2022**

Agency Head Name: Board President, Jason Populus

| <u>Purpose</u> | <u>Amount</u> |
|--------------------------------|---------------|
| Salary | \$ - |
| Benefits-insurance | - |
| Benefits-retirement | - |
| Benefits-other | - |
| Car allowance | - |
| Vehicle provided by government | - |
| Per diem | - |
| Reimbursements | - |
| Travel | - |
| Registration fees | - |
| Conference travel | - |
| Housing | - |
| Unvouchered expenses | - |
| Special meals | - |
| Other | - |
| | <u>\$ -</u> |

See accountant's compilation report.