

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

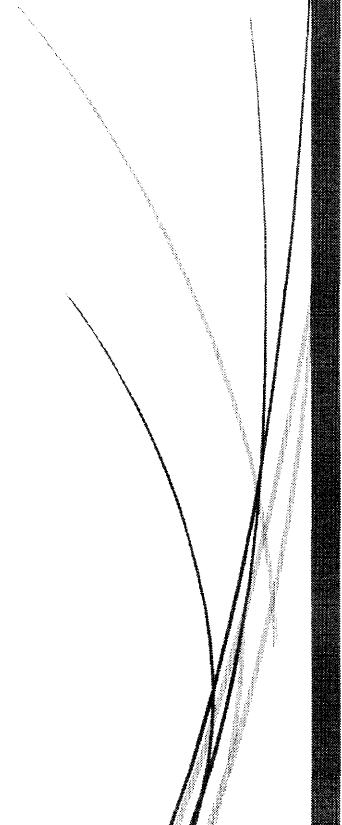
ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2021



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

A Professional Accounting Corporation



Livingston Parish Fire Protection District No. 11
Independence, Louisiana
Table of Contents
As of and for the Year Ended December 31, 2021

	Statement	Schedule	Page
Accountant's Compilation Report	-		1
Basic Financial Statements:			
Government-Wide Financial Statements:			
Statement of Net Position	A		4
Statement of Activities	B		5
Fund Financial Statements:			
Governmental Fund Balance Sheet	C		7
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position	D		8
Statement of Governmental Fund Revenues, Expenditures, and Change in Fund Balance	E		9
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities	F		10
Required Supplemental Information:			
Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual Governmental Funds - General Fund	-	1	12
Other Supplemental Information:			
Schedule of Compensation, Benefits and Other Payments to Agency Head	-	2	14

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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, 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. 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 6, 2022

Basic Financial Statements

Government – Wide Financial Statements

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

Statement A

**Statement of Net Position
December 31, 2021**

	<u>Governmental Activities</u>
Assets	
Current Assets:	
Cash and Cash Equivalents	\$ 69,480
Ad Valorem Taxes Receivable	23,648
User Fee Receivable	18,208
Total Current Assets	<u>111,336</u>
Capital Assets	
Capital Assets, Net	<u>267,485</u>
Total Capital Assets	<u>267,485</u>
Total Assets	<u>378,821</u>
Liabilities	
Current Liabilities	
Accounts Payable	893
Sheriff's Pension Payable	969
Total Current Liabilities	<u>1,862</u>
Total Liabilities	<u>1,862</u>
Net Position	
Net Investment in Capital Assets	267,485
Unrestricted	109,474
Total Net Position	<u>\$ 376,959</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, 2021**

	<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	\$ 59,351	\$ -	\$ (59,351)
Total Governmental Activities	<u>\$ 59,351</u>	<u>\$ -</u>	<u>(59,351)</u>
 General Revenues			
Ad Valorem Tax Revenue			23,625
User Fees			15,259
State Revenue Sharing			5,788
Fire Insurance Premium Rebate			10,729
Insurance Reimbursement			31,424
Other Income			<u>3,695</u>
Total General Revenues			<u>90,520</u>
 Change in Net Position			 31,169
 Net Position - Beginning of the Year			 <u>345,790</u>
Net Position - End of the Year			\$ <u>376,959</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, 2021**

	General Fund	Total
Assets		
Cash and Cash Equivalents	\$ 69,480	\$ 69,480
Ad Valorem Taxes Receivable	23,648	23,648
User Fee Receivable	18,208	18,208
Total Assets	\$ 111,336	\$ 111,336
 Liabilities and Fund Balance		
Liabilities:		
Accounts Payable	\$ 893	\$ 893
Sheriff's Pension Payable	969	969
Total Liabilities	1,862	1,862
 Fund Balance:		
Unassigned	109,474	109,474
Total Fund Balance	109,474	109,474
 Total Liabilities and Fund Balance	 \$ 111,336	 \$ 111,336

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, 2021**

Total Fund Balance, Governmental Fund (Statement C)	\$ 109,474
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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	267,485
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Net Position of Governmental Activities (Statement A)	\$ <u>376,959</u>
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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, 2021**

	General Fund	Total
Revenues		
Ad Valorem Tax Revenue	\$ 23,625	\$ 23,625
User Fees	15,259	15,259
State Revenue Sharing	5,788	5,788
Fire Insurance Premium Rebate	10,729	10,729
Other Income	3,695	3,695
Total Revenues	59,096	59,096
Expenditures		
Public Safety		
Dues & Subscriptions	2,330	2,330
Gas & Oil	3,986	3,986
Insurance	14,256	14,256
Pension Expense	969	969
Professional Services	3,500	3,500
Repairs & Maintenance	7,037	7,037
Supplies	6,837	6,837
Training	1,887	1,887
Telephone and Utilities	7,753	7,753
Uniforms	912	912
Total Expenditures	49,467	49,467
Excess (Deficiency) of Revenues over Expenditures	9,629	9,629
Other Financing Sources (Uses):		
Insurance Reimbursement	31,424	31,424
Total Other Financing Sources (Uses)	31,424	31,424
Net Change in Fund Balance	41,053	41,053
Fund Balance - Beginning of the Year	68,421	68,421
Fund Balance - End of the Year	\$ 109,474	\$ 109,474

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, 2021**

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 41,053
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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.

Current Year Depreciation	(9,884)
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Change in Net Position of Governmental Activities (Statement B)	\$ <u>31,169</u>
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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, 2021**

	Original Budget	Final Budget	Actual Amounts GAAP Basis	Var. Favorable (Unfavorable)
Revenues				
Ad Valorem Tax Revenue	\$ 19,000	\$ 19,000	\$ 23,625	\$ 4,625
User Fees	17,000	17,000	15,259	(1,741)
State Revenue Sharing	4,400	4,400	5,788	1,388
Fire Insurance Premium Rebate	11,000	11,000	10,729	(271)
Other Income	1,000	1,000	3,695	2,695
Total Revenues	52,400	52,400	59,096	6,696
Expenditures				
Public Safety				
Dues & Subscriptions	-	-	2,330	(2,330)
Gas & Oil	4,000	4,000	3,986	14
Insurance	22,000	22,000	14,256	7,744
Pension Expense	-	-	969	(969)
Professional Services	1,500	1,500	3,500	(2,000)
Repairs & Maintenance	9,500	9,500	7,037	2,463
Supplies	2,500	2,500	6,837	(4,337)
Training	2,500	2,500	1,887	613
Telephone and Utilities	9,000	9,000	7,753	1,247
Uniforms	1,000	1,000	912	88
Total Expenditures	52,000	52,000	49,467	2,533
Excess (Deficiency) of Revenues over Expenditures	400	400	9,629	9,229
Other Financing Sources (Uses):				
Insurance Reimbursement	-	-	31,424	31,424
Total Other Financing Sources (Uses)	-	-	31,424	31,424
Net Change in Fund Balance	400	400	41,053	40,653
Fund Balance:				
Beginning of the Year	29,439	68,421	68,421	-
End of the Year	\$ 29,839	\$ 68,821	\$ 109,474	\$ 40,653

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, 2021**

Agency Head Name: Board President, Chase 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.