

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

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2023



**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, 2023, 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 25, 2024

Basic Financial Statements

Government – Wide Financial Statements

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

Statement A

**Statement of Net Position
December 31, 2023**

	<u>Governmental Activities</u>
Assets	
Current Assets:	
Cash and Cash Equivalents	\$ 180,757
Ad Valorem Taxes Receivable	21,434
Revenue Sharing Receivable	2,857
User Fee Receivable	14,022
Total Current Assets	<u>219,070</u>
Capital Assets	
Capital Assets, Net	<u>271,944</u>
Total Capital Assets	<u>271,944</u>
Total Assets	<u>491,014</u>
Liabilities	
Current Liabilities	
Accounts Payable	685
Sheriff's Pension Payable	1,014
Total Current Liabilities	<u>1,699</u>
Total Liabilities	<u>1,699</u>
Net Position	
Net Investment in Capital Assets	271,944
Unrestricted	217,371
Total Net Position	<u>\$ 489,315</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, 2023**

	<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	\$ 62,930	\$ -	\$ (62,930)
Total Governmental Activities	<u>\$ 62,930</u>	<u>\$ -</u>	<u>(62,930)</u>
General Revenues			
Ad Valorem Tax Revenue			25,343
User Fees			18,528
State Revenue Sharing			4,286
Fire Insurance Premium Rebate			17,609
Fema Reimbursement			96,380
Insurance Reimbursement			10,060
Other Income			2,532
Total General Revenues			<u>174,738</u>
Change in Net Position			111,808
Net Position - Beginning of the Year			377,507
Net Position - End of the Year			<u>\$ 489,315</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, 2023**

	<u>General Fund</u>	<u>Total</u>
Assets		
Cash and Cash Equivalents	\$ 180,757	\$ 180,757
Ad Valorem Taxes Receivable	21,434	21,434
Revenue Sharing Receivable	2,857	2,857
User Fee Receivable	14,022	14,022
Total Assets	<u>\$ 219,070</u>	<u>\$ 219,070</u>
 Liabilities and Fund Balance		
Liabilities:		
Accounts Payable	\$ 685	\$ 685
Sheriff's Pension Payable	1,014	1,014
Total Liabilities	<u>1,699</u>	<u>1,699</u>
 Fund Balance:		
Unassigned	<u>217,371</u>	<u>217,371</u>
Total Fund Balance	<u>217,371</u>	<u>217,371</u>
 Total Liabilities and Fund Balance	 <u>\$ 219,070</u>	 <u>\$ 219,070</u>

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, 2023**

Total Fund Balance, Governmental Fund (Statement C)	\$ 217,371
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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	271,944
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Net Position of Governmental Activities (Statement A)	<u>\$ 489,315</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, 2023**

	General Fund	Total
Revenues		
Ad Valorem Tax Revenue	\$ 25,343	\$ 25,343
User Fees	18,528	18,528
State Revenue Sharing	4,286	4,286
Fire Insurance Premium Rebate	17,609	17,609
Fema Reimbursement	96,380	96,380
Insurance Reimbursement	10,060	10,060
Other Income	2,532	2,532
Total Revenues	174,738	174,738
Expenditures		
Public Safety		
Capital Outlay	18,402	18,402
Dues & Subscriptions	221	221
Fees & Permits	205	205
Gas & Oil	3,949	3,949
Insurance	22,541	22,541
Pension Expense	1,014	1,014
Postage & Shipping	188	188
Professional Services	1,925	1,925
Repairs & Maintenance	5,860	5,860
Supplies	7,847	7,847
Telephone and Utilities	6,884	6,884
Training	733	733
Uniforms	250	250
Total Expenditures	70,019	70,019
 Net Change in Fund Balance	 104,719	 104,719
 Fund Balance - Beginning of the Year	 112,652	 112,652
Fund Balance - End of the Year	\$ 217,371	\$ 217,371

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, 2023**

Net Change in Fund Balance, Governmental Fund (Statement E)	\$ 104,719
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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.

Purchases of equipment	18,402
Current Year Depreciation	(11,313)

Change in Net Position of Governmental Activities (Statement B)	\$ <u>111,808</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, 2023**

	Original Budget	Final Budget	Actual Amounts GAAP Basis	Var. Favorable (Unfavorable)
Revenues				
Ad Valorem Tax Revenue	\$ 21,000	\$ 21,000	\$ 25,343	\$ 4,343
Auction Income	5,000	5,000	1,925	(3,075)
User Fees	15,000	15,000	18,528	3,528
State Revenue Sharing	4,500	4,500	4,286	(214)
Fire Insurance Premium Rebate	11,000	11,000	17,609	6,609
Fema Reimbursement	-	-	96,380	96,380
Insurance Reimbursement	-	-	10,060	10,060
Other Income	600	600	607	7
Total Revenues	57,100	57,100	174,738	117,638
Expenditures				
Public Safety				
Capital Outlay	4,000	4,000	18,402	(14,402)
Dues & Subscriptions	2,500	2,500	221	2,279
Fees & Permits	150	150	205	(55)
Gas & Oil	4,000	4,000	3,949	51
Insurance	15,000	15,000	22,541	(7,541)
Pension Expense	-	-	1,014	(1,014)
Postage & Shipping	200	200	188	12
Professional Services	2,000	2,000	1,925	75
Repairs & Maintenance	10,000	10,000	5,860	4,140
School Building	30,000	30,000	-	30,000
Supplies	2,000	2,000	7,847	(5,847)
Training	17,000	17,000	733	16,267
Telephone and Utilities	7,500	7,500	6,884	616
Uniforms	5,000	5,000	250	4,750
Total Expenditures	99,350	99,350	70,019	29,331
Net Change in Fund Balance	(42,250)	(42,250)	104,719	146,969
Fund Balance:				
Beginning of the Year	69,221	112,652	112,652	-
End of the Year	\$ 26,971	\$ 70,402	\$ 217,371	\$ 146,969

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, 2023**

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.