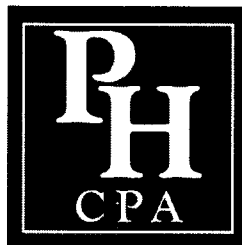


FIRE PROTECTION DISTRICT #2 OF LIVINGSTON PARISH
VOLUNTEER FIRE DEPARTMENT, INC.
SPRINGFIELD, LOUISIANA

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2019



PHIL HEBERT
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION

**Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc.
Springfield, Louisiana**

**Annual Financial Statements
As of and for the Year Ended December 31, 2019**

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CHARLES P. HEBERT, CPA

CHRISTOPHER S. JOHNSON, CPA, MBA

MEMBER

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Phil Hebert, CPA

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To the Board of Directors
Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Post Office Box 427
Springfield, Louisiana 70462

Management is responsible for the accompanying financial statements of Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc (a non-profit corporation), which comprise the statement of assets, liabilities, and net assets – cash basis as of December 31, 2019, and the related statements of revenues, expenses, and other changes in net assets – cash basis for the year then ended, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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 form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures required in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained on page 6 is presented for purposes of additional analysis and is not a required part of the 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 Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc.

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation
Albany, Louisiana

June 15, 2020

Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Springfield, Louisiana
Statement of Assets, Liabilities, and Net Assets, Cash Basis
December 31, 2019

Assets

Current Assets:

Cash and Cash Equivalents	\$ 39,855
Total Current Assets	39,855

Property and Equipment:

Fire Fighting Equipment	163,404
Less: Accumulated Depreciation	(106,395)
Total Property and Equipment	57,009
Total Assets	\$ 96,864

Liabilities

Current Liabilities	\$ -
Total Liabilities	-

Net Assets

Without Donor Restrictions	96,864
Total Net Assets	96,864
Total Liabilities and Net Assets	\$ 96,864

Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Springfield, Louisiana
Statement of Revenues, Expenses, and Change in Net Assets, Cash Basis
December 31, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues			
Donations	\$ 6,884	\$ -	\$ 6,884
Interest Income	28	-	28
Other Income	2,400	-	2,400
Poker Run	37,674	-	37,674
Contract with Livingston Parish Fire Protection District No. 2	-	15,000	15,000
Net Assets Released from Restrictions:			
Restrictions Satisfied by Payments	15,000	(15,000)	-
Total Revenues	<u>61,986</u>	<u>-</u>	<u>61,986</u>
Expenses			
Building Maintenance	600	-	600
Depreciation Expense	10,418	-	10,418
Donation to Livingston Parish Fire Protection District No. 2	75,000	-	75,000
Dues & Subscriptions	771	-	771
Miscellaneous Expenses	4,210	-	4,210
Office Expense	943	-	943
Poker Run Expenses	4,797	-	4,797
Poker Run Payout	2,149	-	2,149
Professional Services	500	-	500
Supplies	2,267	-	2,267
Training	5,508	-	5,508
Travel	8,993	-	8,993
Total Expense	<u>116,156</u>	<u>-</u>	<u>116,156</u>
Change in Net Assets	(54,170)	-	(54,170)
Net Assets Beginning of Year	<u>151,034</u>	<u>-</u>	<u>151,034</u>
Net Assets End of Year	<u>\$ 96,864</u>	<u>\$ -</u>	<u>\$ 96,864</u>

Supplementary Information

**Fire Protection District #2 of Livingston Parish Volunteer Fire Department, Inc
Springfield, Louisiana
Schedule of Compensation, Benefits, and Other Payments to Agency Head
December 31, 2019**

Agency Head: Brian Drury

Purpose	Amount
Salary	-
Benefits - Insurance	\$ -
Benefits - Retirement	-
Deferred Compensation	-
Benefits-Other-Supplemental Pay	-
Car Allowance	-
Vehicle Provided by Government	-
Vehicle Rental	-
Cell Phone	-
Dues	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Other	\$ <u>-</u>