

FIRE PROTECTION DISTRICT NO. 2
OF THE PARISH OF ACADIA
STATE OF LOUISIANA

COMPILED FINANCIAL REPORT

December 31, 2018

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountant's Compilation Report	1
Combined Balance Sheet – All Funds Types and Account Groups	2-3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types	4
Schedule of Compensation, Benefits And Other Payments to Agency Head	5

VIGE, TUJAGUE ^{AND} NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:
337-457-9324
FAX:
337-457-8743

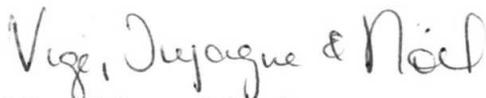
Board of Commissioners
Fire Protection District No. 2
Of Acadia Parish
Egan, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Fire Protection District No. 2 of Acadia Parish, as of and for the year ended December 31, 2018, which collectively comprise the Fire 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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 Fire District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Fire Protection District No. 2 of Acadia Parish, State of Louisiana, did not adopt the provisions of Governmental Standards Board Statement No. 34 for the year ended December 31, 2018. The effects of this departure from generally accepted accounting principles has not been determined.

The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 5 is not a required part of the basic financial statements but is supplementary information required by the Louisiana Governmental Audit Guide. This information is the representation of management. Such information has been compiled by us without audit or review and accordingly, we do not express an opinion or provide any assurance on it.



Vige, Tujague & Noel
Eunice, LA
June 3, 2019

FIRE PROTECTION DISTRICT NO. 2 OF THE
 PARISH OF ACADIA, STATE OF LOUISIANA
Combined Balance Sheet-All Fund Types and Account Groups
December 31, 2018

	Governmental	
	General Fund	Debt Service Fund
<u>Assets</u>		
Cash	\$ 228,792	\$ 245
Fixed Assets	-	-
Amounts available in Debt Service	-	-
Total Assets	\$ 228,792	\$ 245
<u>Liabilities and Fund Equity</u>		
<u>Liabilities</u>		
Cert of Indebtedness	\$ -	\$ -
Total Liabilities	-	-
<u>Fund Equity</u>		
Investment in General Fixed Assets	-	-
Fund Balances:		
Restricted for Debt Service	-	245
Unassigned	228,792	-
Total Fund Equity	228,792	245
Total Liabilities and Fund Equity	\$ 228,792	\$ 245

See Accountant's Compilation Report

<u>Account Groups</u>		<u>Totals</u>
<u>General Long-Term Debt</u>	<u>General Fixed Assets</u>	<u>Memorandum Only</u>
\$ -	\$ -	\$ 229,037
-	685,321	685,321
<u>245</u>	<u>-</u>	<u>245</u>
<u>\$ 245</u>	<u>\$ 685,321</u>	<u>\$ 914,603</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>
-	685,321	685,321
245	-	490
-	-	228,792
<u>245</u>	<u>685,321</u>	<u>914,603</u>
<u>\$ 245</u>	<u>\$ 685,321</u>	<u>\$ 914,603</u>

See Accountant's Compilation Report

FIRE PROTECTION DISTRICT NO. 2 OF THE
 PARISH OF ACADIA, STATE OF LOUISIANA
Combined Statement of Revenues, Expenditures
And Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Totals Memorandum Only</u>
Revenues			
Property Taxes	\$ 53,052	\$ -	\$ 53,052
Interest	230	-	230
Fire Insurance Rebates	7,096	-	7,096
Miscellaneous Income	725	-	725
Total Revenues	<u>61,103</u>	<u>-</u>	<u>61,103</u>
Expenditures			
Utilities	4,102	-	4,102
Insurance	11,073	-	11,073
Repairs and Maintenance	9,185	-	9,185
Miscellaneous	6,131	-	6,131
Capital Outlay-Equipment	2,691	-	2,691
Total Expenditures	<u>33,182</u>	<u>-</u>	<u>33,182</u>
Excess (Deficiency) of Revenues over expenditures	27,921	-	27,921
Fund Balance Beginning	<u>200,871</u>	<u>245</u>	<u>201,116</u>
Fund Balance Ending	<u>\$ 228,792</u>	<u>\$ 245</u>	<u>\$ 229,037</u>

See Accountant's Compilation Report

FIRE PROTECTION DISTRICT NO. 2 OF THE
PARISH OF ACADIA, STATE OF LOUISIANA

Schedule of Compensation, Benefits and Other
Payments to Agency Head
For the Year Ended December 31, 2018

Agency Head Name: Paul Miller, Sr., President
Service Period: 12 months

<u>Purpose</u>	<u>Amount</u>
Board Per Diem	\$ 0

See Accountant's Compilation Report