

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

COMPILED FINANCIAL REPORT

December 31, 2020

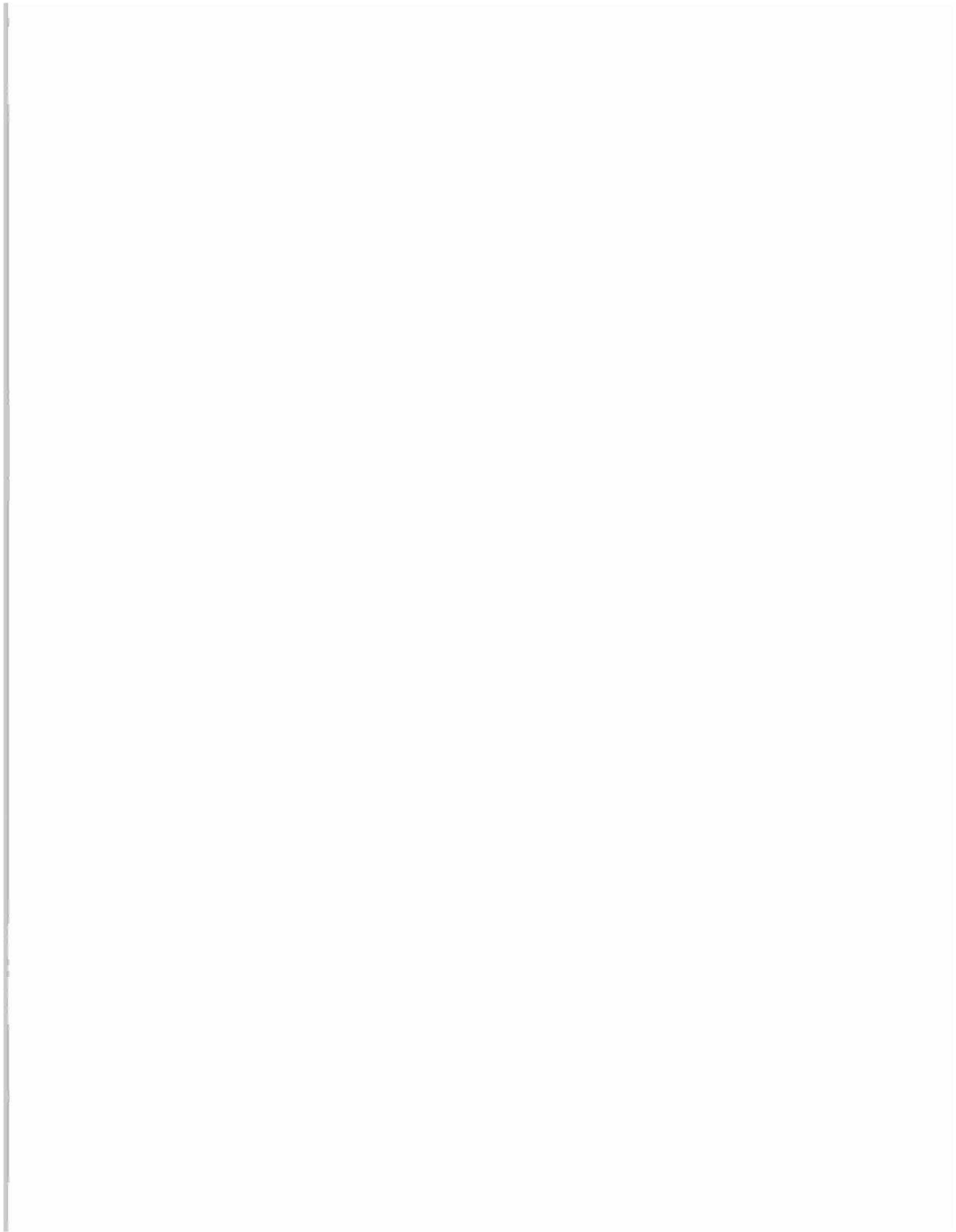


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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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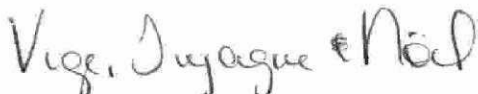
Board of Commissioners
Fire Protection District No. 2
Of Acadia Parish
Egan, Louisiana

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, 2020, 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, 2020. 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 7, 2021

FIRE PROTECTION DISTRICT NO. 2 OF THE
 PARISH OF ACADIA, STATE OF LOUISIANA
Combined Balance Sheet-All Fund Types and Account Groups
December 31, 2020

	Governmental	
	General Fund	Debt Service Fund
<u>Assets</u>		
Cash	\$ 294,566	\$ 245
Fixed Assets	-	-
Amounts available in Debt Service	-	-
Total Assets	\$ 294,566	\$ 245
<u>Liabilities and Fund Equity</u>		
Liabilities		
Cert of Indebtedness	\$ -	\$ -
Total Liabilities	-	-
Fund Equity		
Investment in General Fixed Assets	-	-
Fund Balances:		
Restricted for Debt Service	-	245
Unassigned	294,566	-
Total Fund Equity	294,566	245
Total Liabilities and Fund Equity	\$ 294,566	\$ 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>
\$ -	\$ -	\$ 294,811
-	695,740	695,740
<u>245</u>	<u>-</u>	<u>245</u>
<u>\$ 245</u>	<u>\$ 695,740</u>	<u>\$ 990,796</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
-	695,740	695,740
245	-	490
<u>-</u>	<u>-</u>	<u>294,566</u>
<u>245</u>	<u>695,740</u>	<u>990,796</u>
<u>\$ 245</u>	<u>\$ 695,740</u>	<u>\$ 990,796</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, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Totals Memorandum Only</u>
Revenues			
Property Taxes	\$ 61,696	\$ -	\$ 61,696
Interest	289	-	289
Miscellaneous Income	8,104	-	8,104
Total Revenues	<u>70,089</u>	<u>-</u>	<u>70,089</u>
Expenditures			
Other			
Utilities	2,821	-	2,821
Insurance	12,338	-	12,338
Repairs and Maintenance	1,858	-	1,858
Miscellaneous	5,494	-	5,494
Total Expenditures	<u>22,511</u>	<u>-</u>	<u>22,511</u>
Excess (Deficiency) of Revenues over expenditures	47,578	-	47,578
Fund Balance Beginning	<u>246,988</u>	<u>245</u>	<u>247,233</u>
Fund Balance Ending	<u>\$ 294,566</u>	<u>\$ 245</u>	<u>\$ 294,811</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, 2020

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