

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

COMPILED FINANCIAL REPORT

December 31, 2014



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Independent Accountant's Compilation Report

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

We have compiled the accompanying financial statements of the governmental activities of Fire Protection District No. 2 of Acadia Parish, State of Louisiana, as of and for the year ended December 31, 2014, which collectively comprise the Fire District's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of Fire Protection District No. 2 of Acadia Parish, State of Louisiana, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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, 2014. The effects of this departure from generally accepted accounting principles has not been determined.

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.

The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 6 is not a required part of the basic financial statements but is supplementary information required by the Louisiana Governmental Audit Guide. 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*

Vige, Tujague & Noel

Eunice, LA

April 21, 2014

FIRE PROTECTION DISTRICT NO. 2 OF THE  
 PARISH OF ACADIA, STATE OF LOUISIANA  
Combined Balance Sheet-All Fund Types and Account Groups  
December 31, 2014

	Governmental	
	General Fund	Debt Service Fund
<u>Assets</u>		
Cash	\$ 189,012	\$ 245
Fixed Assets	-	-
Amounts available in Debt Service	-	-
Amounts to be provided for of General Long-Term Debt	-	-
Total Assets	\$ 189,012	\$ 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	189,012	-
Total Fund Equity	189,012	245
Total Liabilities and Fund Equity	\$ 189,012	\$ 245

See Accountant's Compilation Report

Account Groups		Totals
General Long-Term Debt	General Fixed Assets	Memorandum Only
\$ -	\$ -	\$ 189,257
-	589,956	589,956
245	-	245
-	-	-
<u>\$ 245</u>	<u>\$ 589,956</u>	<u>\$ 779,458</u>
\$ -	\$ -	\$ -
-	-	-
-	589,956	589,956
245	-	490
-	-	189,012
<u>245</u>	<u>589,956</u>	<u>779,458</u>
<u>\$ 245</u>	<u>\$ 589,956</u>	<u>\$ 779,458</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, 2014

	<u>General</u>	<u>Debt Service</u>	<u>Totals Memorandum Only</u>
Revenues			
Property Taxes	\$ 56,211	\$ -	\$ 56,211
Interest	321	-	321
Fire Insurance Rebates	7,201	-	7,201
Miscellaneous Income	3,220	-	3,220
Total Revenues	<u>66,953</u>	<u>-</u>	<u>66,953</u>
Expenditures			
Debt Service	-	-	-
Interest	-	-	-
Other			
Utilities	2,374	-	2,374
Insurance	9,504	-	9,504
Repairs and Maintenance	14,591	-	14,591
Miscellaneous	4,971	-	4,971
Capital Outlay-Building	29,282	-	29,282
Capital Outlay-Equipment	3,100	-	3,100
Total Expenditures	<u>63,822</u>	<u>-</u>	<u>63,822</u>
Excess (Deficiency) of Revenues over expenditures	<u>3,131</u>	<u>-</u>	<u>3,131</u>
Fund Balance Beginning	<u>185,881</u>	<u>245</u>	<u>186,126</u>
Fund Balance Ending	<u>\$ 189,012</u>	<u>\$ 245</u>	<u>\$ 189,257</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, 2014

Agency Head Name: Guy Cuccio, President  
Service Period: 12 months

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

See Accountant's Compilation Report