

**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 2
SPRINGFIELD, LOUISIANA**

**REPORT ON COMPILATION OF GENERAL PURPOSE FINANCIAL
STATEMENTS**

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-21-06

Livingston Parish Fire Protection District No. 2
Springfield, Louisiana

As of and For the Year Ended December 31, 2005

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Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
HAMMOND, LA • AMITE, LA

John N. Durmin, CPA
Dennis E. James, CPA

Member
American Institute of CPA's
Society of Louisiana CPA's

May 24, 2006

Accountants' Compilation Report

Board of Commissioners
Livingston Parish Fire Protection District No. 2
Post Office Box 40
Springfield, Louisiana 70462

We have compiled the accompanying general purpose financial statements of the Livingston Parish Fire Protection District No. 2, Springfield, Louisiana, a component unit of the Livingston Parish Council, as of December 31, 2005, and for the year then ended as listed in the table of contents in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the management of the Livingston Parish Fire Protection District No. 2. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Livingston Fire Protection District No. 2, Springfield, Louisiana has prepared its financial statements using the pre-GASB 34 model. The effect of this departure from generally accepted accounting principles has not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. 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, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Livingston Fire Protection District No. 2, Springfield, Louisiana.

Respectfully submitted,

Durnin & James, CPAs

Durnin & James, CPAs
(A Professional Corporation)

**General Purpose Financial Statements
(Combined Statements – Overview)**

Livingston Parish Fire Protection District No. 2
Springfield, Louisiana

Exhibit A

Combined Balance Sheet – All Fund Types and Account Groups

December 31, 2005

	Governmental Fund	Account Groups		Total
	General Fund	General Fixed Assets	General Long-Term Debt	(Memo Only)
Assets and Other Debits				
Cash and Cash Equivalents	\$ 99,947	\$ -	\$ -	\$ 99,947
Receivables:				
Millage Tax	152,887	-	-	152,887
State Revenue Sharing	1,901	-	-	1,901
Land, Buildings, and Equipment	-	945,085	-	945,085
Amount to be Provided for Retirement of Long-Term Debt	-	-	104,819	104,819
Total Assets and Other Debits	\$ 254,735	\$ 945,085	\$ 104,819	\$ 1,304,639
Liabilities and Fund Equity				
Current Liabilities:				
Accounts Payable	\$ 3,920	\$ -	\$ -	\$ 3,920
Pension Funds Payable	6,101	-	-	6,101
Long-Term Liabilities				
Note Payable, Hancock Bank	-	-	104,819	104,819
Total Liabilities	10,021	-	104,819	114,840
Fund Equity:				
Investment in General Fixed Assets	-	945,085	-	945,085
Fund Balances:				
Unreserved - Undesignated	244,714	-	-	244,714
Total Fund Equity	244,714	945,085	-	1,189,799
Total Liabilities and Fund Equity	\$ 254,735	\$ 945,085	\$ 104,819	\$ 1,304,639

See Accountants' Compilation Report

Livingston Parish Fire Protection District No. 2
Springfield, Louisiana

Exhibit B

Combined Statement of Revenues, Expenditures, and Changes
In Fund Balances – All Governmental Fund Types

For the Year Ended December 31, 2005

	December 31, 2005
Revenues	
Fire Hall Rent	\$ 6,250
Ad Valorem Tax	152,876
Fire Insurance Fee Rebate	19,410
Interest Income	3,257
Miscellaneous Income	445
State Revenue Sharing	1,901
Total Revenues	\$ 184,138
Expenditures	
Current:	
Professional Fees	\$ 6,059
Building Maintenance	15,726
Insurance	24,560
Office Supplies	1,816
Communications	3,607
Pension Deduction	6,101
Election Costs	5,659
Equipment	4,405
Utilities	11,713
Garbage Service	962
Hall Rental Refund	750
Miscellaneous	454
Salaries and Related Expenditures	7,812
Station Cleaning	1,525
Taxes	20
Training	387
Vehicle Maintenance	4,585
Capital Outlay	-
Debt Service	28,842
Total Expenditures	\$ 124,984
Excess (Deficiency) of Revenues over Expenditures	\$ 59,154
Fund Balance - Beginning of the Year -Originally Stated	\$ 184,605
Prior Period Adjustment	\$ 955
Fund Balance - Beginning of the Year - Restated	\$ 185,560
Fund Balance - End of the Year	\$ 244,714

See Accountants' Compilation Report

Livingston Parish Fire Protection District No. 2
Springfield, Louisiana

Exhibit C

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund

For the Year Ended December 31, 2005

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Hall Rent	\$ 6,300	\$ 6,250	\$ (50)
Millage Tax	117,000	152,876	35,876
Parish Council Fire Rebate	19,410	19,410	(0)
Interest Income	2,963	3,257	294
Miscellaneous Income	-	445	445
Revenue Sharing	1,853	1,901	48
Total Revenues	\$ 147,526	\$ 184,138	\$ 36,612
Expenditures			
Current:			
Professional Fees	\$ 6,059	\$ 6,059	\$ 0
Building Maintenance	14,657	15,726	(1,069)
Insurance Expense	24,560	24,560	-
Office Supplies	1,585	1,816	(231)
Communications	7,451	3,607	3,844
Equipment	7,357	4,405	2,952
Hall Rental Refund	750	750	-
Misc Expense	6,114	454	5,660
Utilities	10,271	11,713	(1,442)
Waste Management Expense	-	962	(962)
Salaries and Related Expenditures	5,058	7,812	(2,754)
Station Clean	1,525	1,525	-
Vehicle Maintenance	4,585	4,585	0
Election Expense	-	5,659	(5,659)
Pension Fee	-	6,101	(6,101)
Taxes	-	20	(20)
Training	-	387	(387)
Capital Outlay	-	-	-
Debt Service	28,842	28,842	(0)
Total Expenditures	\$ 118,814	\$ 124,984	\$ (6,170)
Excess (Deficiency) of Revenues over Expenditures	\$ 28,712	\$ 59,154	\$ 30,442
Fund Balance - Beginning of the Year -Originally Stated	\$ 184,605	\$ 184,605	\$ -
Prior Period Adjustment	\$ -	\$ 955	\$ (955)
Fund Balance - Beginning of the Year - Restated	\$ 184,605	\$ 185,560	\$ (955)
Fund Balance - End of the Year	\$ 213,317	\$ 244,714	\$ 31,397

See Accountants' Compilation Report

Summary Schedule of Prior Year Findings

Livingston Parish Fire Protection District No. 2
Springfield, Louisiana

Summary Schedule of Prior Year Findings

For the Year Ended December 31, 2005

Fiscal Year Findings Initially Occurred	Description of Findings	Corrective Action Taken	Planned Corrective Action -	
			Partial Corrective Action	Planned Corrective Action
04-01	Budget Not Adopted Timely	Yes		
04-02	Expenditures Exceeded Budget By More than 5%	No		