

Caddo Parish Fire District #2

REPORT ON COMPILATION OF FINANCIAL STATEMENTS
AS OF AND FOR THE
YEAR ENDED DECEMBER 31, 2014

AGEE & AGEE, P.C.
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ACCOUNTANT'S COMPILATION REPORT**AGEE & AGEE, P.C.**

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Caddo Parish Fire District #2
4305 North Lakeshore Drive
Shreveport, La. 71107

We have compiled the accompanying Statement of Assets, Liabilities, and Fund Balances - Cash Basis of the General Fund as of December 31, 2014 and the Statement of Revenue and Expenses - Cash Basis of the Bond Fund for the current month and twelve months then ended. 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 the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the 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.

Management has elected to omit substantially all of the disclosures ordinarily included 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, revenue, expenditures, and fund equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Caddo Parish Fire District #2.

March 31, 2015


Agee & Agee PC

Caddo Parish Fire District #2
Statement of Assets, Liabilities, and Fund Balance
Bond Fund
(Cash Basis)
December 31, 2014

ASSETS

Current Assets		
Disbursement-Capital 03121623	\$	2,583.70
General Fund-Capital 03136787		2,558.10
Debt Service Bond-Cap762053055		<u>99,344.08</u>
 Total Current Assets		 104,485.88
Property and Equipment		
 Total Property and Equipment		 0.00
Other Assets		
Due from Bond		<u>295,000.00</u>
 Total Other Assets		 295,000.00
 Total Assets	\$	 <u>399,485.88</u>

LIABILITIES AND FUND BALANCE

Current Liabilities		
Series 2003 Bond Pay-Current	\$	<u>25,000.00</u>
 Total Current Liabilities		 25,000.00
Long-Term Liabilities		
Series 2003 Bond Payable		<u>270,000.00</u>
 Total Long-Term Liabilities		 270,000.00
 Total Liabilities		 295,000.00
Fund Balance		
Fund Balance		86,553.76
Net Income		<u>17,932.12</u>
 Total Fund Balance		 <u>104,485.88</u>
 Total Liabilities & Fund Balance	\$	 <u>399,485.88</u>

Caddo Parish Fire District #2
Statement of Revenues and Expenses
Bond Fund
(Cash Basis)
For the Twelve Months Ending December 31, 2014

	Current Month	Year to Date
Revenues		
Tax - Public Improve Bond	0.00	58,099.73
Interest/Penalties from Taxes	0.00	594.18
Interest Income	19.42	222.54
	19.42	58,916.45
Total Revenues	19.42	58,916.45
Expenses		
Accounting Fees	0.00	500.00
Sheriff- Pension Contribution	0.00	1,762.38
Bank Service Charge	9.97	119.44
Bond Payments (Bond A/C)	0.00	25,000.00
Bond Interest Expense	0.00	13,102.51
Bond Fund Expense	0.00	500.00
	9.97	40,984.33
Total Expenses	9.97	40,984.33
Net Income	\$ 9.45	\$ 17,932.12

Caddo Parish Fire District No 2 Note: This schedule is required for all local auditees, including quasi-public entities.

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended December 31, 2014

This schedule will be included in the audit report as supplementary information.

Please note that this example schedule is not inclusive of all types of compensation paid and should be amended, as necessary, to disclose all applicable payments.

Agency Head Name: Ed Angel

Purpose	Amount
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses*	0
Special meals	0

Caddo Parish Fire District No 2 has no employees as it merged operations with Caddo

Parish Fire District No 1 effective January 1, 2011

*an example of an unvouchered expense would be a travel advance

Note: If the agency head served part of the fiscal year, indicate how many months were served, and include information on all agency heads who served during the fiscal year.