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**FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 1998**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 JUN 07 2000



**Postlethwaite & Netterville**

*(A Professional Accounting Corporation)*  
CERTIFIED PUBLIC ACCOUNTANTS

BATON ROUGE • DONALDSONVILLE • GONZALES • NEW ORLEANS • ST. FRANCISVILLE  
LOUISIANA

COMPILATION REPORT

FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH  
FRENCH SETTLEMENT, LOUISIANA

FINANCIAL STATEMENTS  
DECEMBER 31, 1998



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CERTIFIED PUBLIC ACCOUNTANTS

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## ACCOUNTANTS' COMPILATION REPORT

Fire Protection District No. 8 of Livingston Parish  
French Settlement, Louisiana

We have compiled the accompanying balance sheet-cash basis of the Fire Protection District No. 8 of Livingston Parish as of December 31, 1998, and the related statement of revenues, expenditures, and changes in fund balance - cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Postlethwaite & Netterville*

Donaldsonville, Louisiana  
June 3, 1999

**FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH**  
**French Settlement, Louisiana**

**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 1998**

	<u>Governmental</u>	<u>Account Groups</u>		
	<u>Fund Type</u>	<u>General</u>	<u>General</u>	<u>General</u>
	<u>General</u>	<u>Fixed Assets</u>	<u>Long-Term</u>	<u>Total</u>
			<u>Debt</u>	<u>(Memorandum</u>
				<u>Only)</u>
<b><u>Assets</u></b>				
Cash	\$ 4,385	\$ -	\$ -	\$ 4,385
Building and equipment	-	60,833	-	60,833
Amount to be provided for retirement of general long-term debt	-	-	8,058	8,058
<b>Total assets</b>	<b>\$ 4,385</b>	<b>\$ 60,833</b>	<b>\$ 8,058</b>	<b>\$ 73,276</b>
<b><u>Liabilities and Fund Equity</u></b>				
<b>Liabilities:</b>				
Notes payable	\$ -	\$ -	\$ 8,058	\$ 8,058
<b>Equity and other credits:</b>				
Investment in general fixed assets	-	60,833	-	60,833
<b>Fund balance:</b>				
Unreserved, undesignated	4,385	-	-	4,385
<b>Total fund equity</b>	<b>4,385</b>	<b>60,833</b>	<b>-</b>	<b>65,218</b>
<b>Total Liabilities, equities, and other credits</b>	<b>\$ 4,385</b>	<b>\$ 60,833</b>	<b>\$ 8,058</b>	<b>\$ 73,276</b>

See accompanying accountants' report.



**FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH**  
**French Settlement, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>General</u>	<u>Total (Memorandum Only)</u>
<b><u>Revenues:</u></b>		
Intergovernmental	\$ 23,181	\$ 23,181
 Total Revenues	 23,181	 \$ 23,181
<b><u>Expenditures:</u></b>		
Election	7,076	7,076
Fuel	888	888
Insurance	6,284	6,284
Debt service	8,058	8,058
Miscellaneous	269	269
 Total Expenditures	 22,575	 22,575
 Excess of revenues over (under) expenditures	 606	 606
 Fund balance at beginning of year	 3,779	 3,779
 Fund balance at end of year	 \$ 4,385	 \$ 4,385

See accompanying accountants' report.

