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Livingston Parish Fire Protection District No. 1
Albany, Louisiana
Compilation Report
Year Ended December 31, 1999

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 08-23-00

Livingston Parish Fire Protection District No. 1
Albany, Louisiana
Year Ended December 31, 1999

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TRANSMITTAL LETTER

Annual Financial Statements

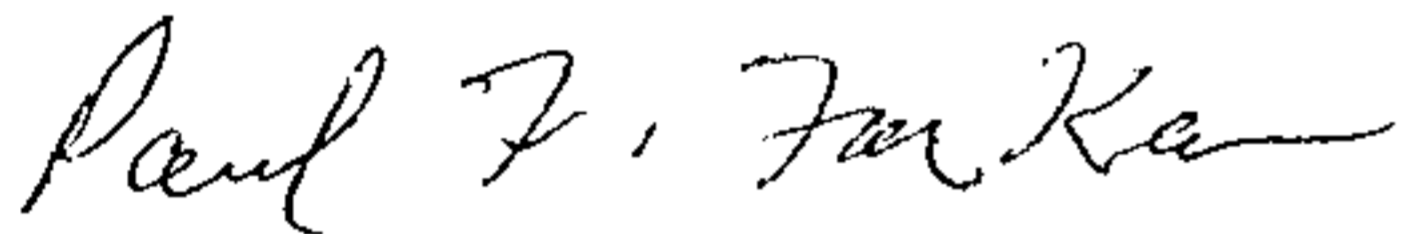
December 31, 1999

Office of Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for Livingston Parish Fire Protection District No. 1 as of and for the year ended December 31, 1999. The report includes all funds under the control and authority of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Mr. Paul Farkas, President
Livingston Parish Fire Protection District No. 1

Enclosure

Livingston Parish Fire Protection District No. 1
Albany, Louisiana

Annual Sworn Financial Statements as of and for the Year Ended December 31, 1999

AFFIDAVIT

Personally came and appeared before the undersigned authority, Mr. Paul Farkas, President, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Livingston Parish Fire Protection District No. 1 as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

Paul F. Farkas
Signature

Sworn to and subscribed before me this 23 day of JUNE, 2000.

Max C. Owen
Notary Public

Officer: Mr. Paul Farkas, President
Address: Post Office Box 1391
Albany, Louisiana 70711
Telephone: (504) 567-9697

Bruce C. Harrell, CPA

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ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Livingston Parish Fire Protection District No. 1
Post Office Box 1391
Albany, Louisiana 70711

We have compiled the accompanying balance sheet of Livingston Parish Fire Protection District No. 1 as of December 31, 1999, and the related statements of revenues, expenditures and changes in fund balance for the year then ended in accordance with the 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 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.



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation

April 4, 2000

Livingston Parish Fire Protection District No. 1

Statement A

**Balance Sheet
All Fund Types and Account Groups
December 31, 1999**

	<u>General Fund</u>	<u>General Fixed Asset Account Group</u>	<u>Total (Memo Only)</u>
Assets			
Cash & Cash Equivalents	\$ 81,692	\$ -	\$ 81,692
Accrued Interest	1,302		1,302
Ad Valorem Taxes Receivable	34,856	-	34,856
State Revenue Sharing Receivable	4,907	-	4,907
Land	-	1,000	1,000
Buildings	-	8,265	8,265
Vehicles	-	94,989	94,989
Fire Protection Equipment	-	100,551	100,551
Office Equipment and Furniture	-	8,890	8,890
Other Assets	-	1,650	1,650
Total Assets	<u>\$ 122,757</u>	<u>\$ 215,345</u>	<u>\$ 338,102</u>
 Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$ 5,190	\$ -	\$ 5,190
Total Liabilities	<u>5,190</u>	<u>-</u>	<u>5,190</u>
Fund Equity:			
Fund Balance	117,567	-	117,567
Investment in General Fixed Assets	-	215,345	215,345
Total Fund Equity	<u>117,567</u>	<u>215,345</u>	<u>332,912</u>
Total Liabilities and Fund Equity	<u>\$ 122,757</u>	<u>\$ 215,345</u>	<u>\$ 338,102</u>

See accountant's compilation report.
The accompanying notes are an integral part of these statements.

Livingston Parish Fire Protection District No. 1

Statement B

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund Types
For The Year Ended December 31, 1999**

	General Fund
Revenues	
Ad Valorem Taxes	\$ 36,617
State Revenue Sharing	14,832
Fire Insurance Rebate	8,960
Rural Development Grant	25,000
Interest Income	3,059
Donations	1,630
Other Income	100
Total Revenues	90,198
Expenditures	
Current Operating:	
Administrative	3,821
Gas and Oil	2,123
Insurance	9,451
Payroll Taxes	522
Per Diem	5
Professional Services	2,050
Public Safety	11,189
Repairs	8,178
Salary	6,820
Travel	116
Uniforms	67
Utilities	4,063
Capital Outlays:	
Fire Protection Equipment	30,656
Office Equipment and Furniture	1,235
Total Expenditures	80,296
Excess Revenues	9,902
Fund Balance, Beginning of Year	107,665
Fund Balance, End of Year	\$ 117,567

See accountant's compilation report.
The accompanying notes are an integral part of these statements.

Livingston Parish Fire Protection District No. 1

Statement C

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual - Governmental Fund Types - General Fund
For The Year Ended December 31, 1999**

Revenues	<u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Ad Valorem Taxes	\$ 40,000	\$ 36,617	\$ (3,383)
State Revenue Sharing	14,450	14,832	382
Fire Insurance Rebate	8,700	8,960	260
Rural Development Grant	25,000	25,000	-
Interest Income	2,800	3,059	259
Donations	-	1,630	1,630
Other Income	-	100	100
Total Revenues	<u>90,950</u>	<u>90,198</u>	<u>(752)</u>
Expenditures			
Current Operating:			
Administrative	3,200	3,821	(621)
Gas and Oil	1,700	2,123	(423)
Insurance	10,300	9,451	849
Payroll Taxes	500	522	(22)
Per Diem	-	5	(5)
Professional Services	2,000	2,050	(50)
Public Safety	13,500	11,189	2,311
Repairs	4,700	8,178	(3,478)
Salary	6,820	6,820	-
Travel	600	116	484
Uniforms	-	67	(67)
Utilities	3,500	4,063	(563)
Capital Outlays:			
Fire Protection Equipment	30,000	30,656	(656)
Office Equipment and Furniture	2,000	1,235	765
Total Expenditures	<u>78,820</u>	<u>80,296</u>	<u>(1,476)</u>
Excess Revenues	<u>\$ 12,130</u>	9,902	<u>\$ (2,228)</u>
Fund Balance, Beginning of Year		<u>107,665</u>	
Fund Balance, End of Year		<u>\$ 117,567</u>	

See accountant's compilation report.

The accompanying notes are an integral part of these statements.

Livingston Parish Fire Protection District No. 1
Albany, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

Introduction

Livingston Parish Fire Protection District No. 1 was created by an ordinance of the Livingston Parish Council for the purpose of acquiring, maintaining, and operating buildings, machinery, water tanks, water hydrants, water lines, and any other things necessary to provide proper fire prevention and control of the property within the fire district. The district operates under the direction of a five-member board appointed by the Livingston Parish Council. The district also employs two part-time workers for bookkeeping and management services. On January 25, 1997, the Albany Volunteer Fire department merged into Livingston Parish Fire Protection District No. 1. This merger was approved by the Livingston Parish Council and the Village of Albany.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying general purpose financial statements of the Livingston Parish Fire Protection District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The fire district is a component unit of the Livingston Parish Council, the financial reporting entity. The Livingston Parish Council is financially accountable for the fire district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the fire district and do not present information on the Council, the general government services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

C. Fund Accounting

The fire district uses one fund and one account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The fire district has only one fund category, governmental, and one fund type in this category, the General Fund. This fund is described as follows:

Livingston Parish Fire Protection District No. 1
Albany, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

General Fund

The general fund, as provided by the Louisiana Revised Statute 33:1422, is the principal fund of the fire district and accounts for the operations of the fire district. The fire district's primary source of revenue is an ad valorem tax levied by the Council. General operating expenditures are paid from this fund.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The amount of taxes not expected to be collected is not material and no provision for such is provided. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgets

The budget was prepared on the modified accrual basis of accounting, and was adopted December 21, 1998. All expenditure appropriations lapse at year end.

F. Cash And Cash Equivalents

Cash includes amounts in demand deposits. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the fire district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Livingston Parish Fire Protection District No. 1
Albany, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

G. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish council are not recorded within the general fixed assets group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

H. Compensated Absences

The district does not have a formal leave policy, nor do district employees accumulate leave or vest benefits.

I. Total Columns on Statements

The total columns on the statements are captioned "Memo Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with general accounting principles. Neither is such data comparable to a consolidation.

2. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes:

Authorized Ad Valorem Millage	10 Mills
Levied Ad Valorem Millage	10 Mills

3. Cash And Cash Equivalent

At December 31, 1999, the Fire District has cash and cash equivalents (book balances) totaling \$81,692 as follows:

Demand Deposits	\$ 27,534
Time Deposits	<u>54,158</u>
	<u><u>\$ 81,692</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 1999, the fire district has \$83,858 in deposits (collected bank balances). These deposits are secured from risk by \$83,858 of federal deposit insurance.

Livingston Parish Fire Protection District No. 1
Albany, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 1999

4. Intergovernmental Receivables

The intergovernmental receivables of \$39,763 at December 31, 1999 are as follows:

Ad Valorem Taxes Receivable	\$ 34,856
State Revenue Sharing Receivable	4,907
	\$ 39,763

5. Changes in General Fixed Assets

The changes in general fixed assets follow:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 1,000	\$ -	\$ -	\$ 1,000
Buildings	8,265	-	-	8,265
Vehicles	94,989	-	-	94,989
Fire Protection Equipment	69,896	30,655	-	100,551
Office Equipment/Furniture	7,655	1,235	-	8,890
Other Assets	1,650	-	-	1,650
	\$ 183,455	\$ 31,890	\$ -	\$ 215,345

6. Compensated Absences

At December 31, 1999, the fire district does not have any employees which accumulate or vest benefits.

7. Leases

At December 31, 1999, the fire district does not have any capital or operating leases.

8. Litigation and Claims

At December 31, 1999, the fire district does not have any litigation or claims against it.

9. Compensation of Commissioners

Louisiana Revised Statute 33:4564(B) provides that commissioners may receive a per diem of \$10 for each meeting of the commission. The five district commissioners have elected to receive \$1 each per year as compensation for their services.

Bruce C. Harrell, CPA

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
Livingston Parish Fire Protection District No. 1
Post Office Box 1391
Albany, Louisiana 70711

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Livingston Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Livingston Parish Fire Protection District No. 1's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law:

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

All purchases above \$15,000 were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Code of Ethics for Public Officials and Public Employees:

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list including the noted information.

4. Determine whether any of those employees included in the list obtained from management in agreed-upon procedures (3) were also included on the list obtained from management in agreed-upon procedures (2) as immediate family members.

None of the employees included in the list obtained from management in agreed-upon procedures (3) were also included on the list obtained from management in agreed-upon procedures (2) as immediate family members.

Budgeting:

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with the required budget and amendments.

6. Trace the budget adoption and amendments to the minute book.

Evidence of the budget being adopted and amended was found in the district's minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

Actual revenues did not fail to meet budgeted revenues by 5% and expenditures did not exceed budgeted amounts by 5% or more.

Accounting and Reporting:

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee,

Examination of supporting documentation for each of six selected disbursements found that payment was for proper amounts to the correct payees.

- (b) determine if payments were properly coded to the correct fund and general ledger account, and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of the documentation supporting each of six selected disbursements indicated approval from the board of commissioners.

Meetings:

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised by LSA-RS 42:1 through 42:12 (the open meetings law).

The district properly complied with the requirements of the open meetings law.

Debt:

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

Inspection of all bank deposit slips for the period under examination showed that none of the deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses:

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

No payments to employees appear to be bonuses, advances, or gifts.

Our prior year report dated May 10, 1999 did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Livingston Parish Fire Protection District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation

April 4, 2000

LOUISIANA ATTESTATION QUESTIONNAIRE

December 31, 1999 Date

Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
109 W. Minnesota Park, Suite 7
Hammond, Louisiana 70403

In connection with your compilation of our financial statements as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 1999.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes(X) No() N/A()

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA RS 42:1101-1124.

Yes(X) No() N/A()

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes(X) No() N/A()

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:43.

Yes(X) No() N/A()

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes(X) No() N/A()

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.
Yes(X) No() N/A()

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes(X) No() N/A()

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes(X) No() N/A()

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes(X) No() N/A()

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.
Yes(X) No() N/A()

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Secretary _____ Date
Ad E Reynolds _____ Treasury *6/21/2000* _____ Date
Paul F. Far Kas _____ President *6/21/2000* _____ Date