

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL ACCOUNTING CORPORATION  
Page 3

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 life insurance.

**Advances and Bonuses**

- ii. 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.

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 their 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

June 6, 1997

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 or expenditures exceed budgeted amounts by more than 5%.

The revenues and expenditures do not exceed budget amounts by more than 5%.

**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 payee.

- (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 authority.

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 (for open meetings law).

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

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

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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 1393  
Abbeville, Louisiana 70711

We have performed the procedures included in the Louisiana Government Audit Guide and summarized 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, 1996 included in the accompanying Louisiana Affidavit (Certificate). 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 \$2,000, or public works exceeding \$20,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2215 (the public bid law).

All purchases above \$2,000 were made in accordance with LSA-RS 38:2211-2215 (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 42:1181-1124 (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 stated 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 stated information.

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

Livingston Parish Fire Protection District No. 1  
Albany, Louisiana  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 1996

**7. Loans**

At December 31, 1996, the fire district does not have any capital or operating loans.

**8. Litigation**

At December 31, 1996, the fire district does not have any litigation or claims against it.

**9. Compensation of Commissioners**

Louisiana Revised Statute 15:454(E) provides fire commissioners may receive a per diem of \$10 for each meeting of the commission. The fire district commissioners have elected to receive \$0 each per year as compensation for their services.

**10. Deferred Revenue**

At December 31, 1995, the district had deferred revenue of \$25,000. This amount was provided for by the Governor's Office of Rural Development for the grant year 1994-1995 as defined by Act 215 of 1993.

During the fiscal year ending December 31, 1996, the total deferred revenue of \$25,000 was reclassified to a current revenue account since the district received approval to use the funds to reimburse the department expenditures previously incurred.

Livingston Parish Fire Protection District No. 1  
 Albany, Louisiana  
 Notes to the Financial Statements  
 As of and for the Year Ended December 31, 1986

3. Cash And Cash Equivalents

At December 31, 1986, the Fire District has cash and cash equivalents (book balances) totaling \$73,847, as follows:

Demand Deposits	\$ 15,837
Total Cash and Cash Equivalents	\$ 73,847

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book 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, 1986, the Fire District has \$73,814 in deposits (adjusted book balances). These deposits are secured from risk by \$180,000 of federal deposit insurance.

4. Intergovernmental Receivables

The intergovernmental receivable of \$71,524 at December 31, 1986, is as follows:

Ad Valorem Taxes Receivable	\$ 32,789
State Revenue Sharing Receivable	4,835
Total Receivable	\$ 37,624

5. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ -	\$ 1,800	\$ -	\$ 1,800
Buildings	1,280	7,663	-	8,943
Vehicles	50,080	49,797	-	99,877
Fire Protection Equipment	32,127	43,429	(3,800)	71,756
Office Equipment-Furniture	3,186	3,380	-	6,566
Other Assets	1,600	-	-	1,600
Total	\$ 48,883	\$ 106,389	\$ (3,800)	\$ 145,872

These changes in general fixed assets include assets acquired through the merging of the Albany Volunteer Fire Department into the district, as discussed in the introduction to these notes.

6. Compensated Absences

At December 31, 1986, the fire district does not have any employees which accumulate or vest benefits.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

**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 28, 1995. The budget was amended December 18, 1996. All expenditures appropriations lapse at year end.

**F. Cash And Cash Equivalents**

Cash includes amounts in demand deposits only. Under state law, the fire district may deposit funds in deposed deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Fire District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**G. Fixed Assets**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported in the general fixed assets account group). General fixed assets provided by the parish police jury 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.

**H. Compensated Absences**

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

**I. Total Column on Balance Sheet**

The total column on the statements is captioned "Miscellaneous Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present 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	9.50 Mills
Levied Ad Valorem Millage	9.50 Mills

Livingston Parish Fire Protection District No. 1  
Albany, Louisiana  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 1994

Unless the police jury appoints the governing board, can significantly influence operations, accounts for fiscal matters and the scope of public service, the fire district was determined to be a component unit of the Livingston Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the fire district and do not present information on the police jury, the general government services provided by that governmental unit, or the other units that comprise the governmental 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:

#### General Fund

The general fund, as provided by the Louisiana Revised Statute 23:1422, 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 in the form of ad valorem tax levied by the police jury. 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 revenues and disbursements 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, between day 01 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.

**Livingston Parish Fire Protection District No. 1**  
**Albany, Louisiana**  
**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1996**

**Introduction**

Livingston Parish Fire Protection District No. 1 was created by an ordinance of the Livingston Parish Police Jury 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 protection 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 Police Jury. The district also employs two part-time residents for bookkeeping and management services. On January 25, 1996, the Albany Volunteer Fire Department merged into Livingston Parish Fire Protection District No. 1. This merger was approved by the Livingston Parish Police Jury and the Village of Albany.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying comparison with 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**

As a governing authority of the parish, the reporting purposes, the Livingston Parish Police Jury is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be consolidated part of the Livingston Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.



## 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, 1998

Revenues	Budget	Actual	Variances
			Favorable (Unfavorable)
Ad Valorem Taxes	\$ 32,200	\$ 32,348	\$ 1,148
Donations	1,300	1,059	(241)
Fire Insurance Refund	8,300	8,056	(244)
Proceeds From Legal Settlement	4,200	5,000	500
Road Development Grant	25,000	25,000	-
State Revenue Sharing	15,400	15,183	(217)
Total Revenues	<u>86,400</u>	<u>89,775</u>	<u>3,375</u>
Expenditures			
Current Operating:			
Administrative	1,100	808	292
Electric	7,200	7,212	(12)
Gas and Oil	800	855	55
Insurance	8,600	8,448	152
Payroll Taxes	400	414	(14)
For Officers	-	10	(10)
Professional Services	1,300	2,000	(600)
Public Safety	6,000	7,500	(1,500)
Repairs	6,100	2,700	3,400
Salary	3,300	5,815	(1,150)
Travel	500	600	(100)
Uniforms	4,800	-	4,800
Utilities	2,800	2,800	0
Capital Outlays:			
Buildings	7,800	7,800	-
Fire Protection Equipment	40,428	40,428	-
Land	1,000	1,000	-
Office Equipment and Furniture	35,181	3,380	31,801
Vehicles	45,297	45,087	210
Total Expenditures	<u>187,682</u>	<u>135,734</u>	<u>51,948</u>
Excess Revenues (Expenditures)	<u>(21,282)</u>	<u>(45,959)</u>	<u>24,677</u>
Other Financing Sources			
Albany Volunteer Fire Department Acquisition	95,492	95,492	-
Total Other Financing Sources	<u>95,492</u>	<u>95,492</u>	<u>-</u>
Excess Revenues and Other Financing Sources	\$ <u>14,210</u>	\$ <u>49,533</u>	\$ <u>35,323</u>
Fund Balance, Beginning of Year		55,789	
Fund Balance, End of Year		<u>\$ 105,322</u>	

The accompanying notes are an integral part of these statements.

## Livingston Parish Fire Protection District No. 2

Statement B

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund Types  
For The Year Ended December 31, 1998

	General Fund
<b>Revenues</b>	
Ad Valorem Taxes	\$ 15,540
Donations	1,099
Fire Insurance Rebate	8,865
Proceeds From Legal Settlement	5,800
Rural Development Grant	21,800
State Revenue Sharing	<u>15,000</u>
<b>Total Revenues</b>	<u>68,114</u>
<b>Expenditures</b>	
Current Operating	
Administration	188
Electricity	3,731
Gas and Oil	895
Insurance	8,840
Payroll Taxes	414
Per Diem	10
Professional Services	1,000
Public Safety	7,906
Repairs	2,109
Salary	5,405
Travel	683
Utilities	2,891
Capital Outlays	
Buildings	1,865
Fire Protection Equipment	46,429
Land	1,800
Office Equipment and Furniture	5,308
Vehicles	<u>15,993</u>
<b>Total Expenditures</b>	<u>125,174</u>
<b>Excess Revenues (Expenditures)</b>	<u>42,940</u>
<b>Other Financing Sources</b>	
Albany Voluntary Fire Department Acquisition	99,892
<b>Total Other Financing Sources</b>	<u>99,892</u>
<b>Excess Revenues and Other Financing Sources</b>	<u>49,490</u>
Fund Balance, Beginning of Year	59,385
<b>Fund Balance, End of Year</b>	<u>\$ 109,278</u>

The accompanying notes are an integral part of these statements.

## Livingston Parish Fire Protection District No. 1

Statement A

Balance Sheet  
 All Fund Types and Account Groups  
 December 31, 1996

	General Fund	Classical Fund Asset Account Group	Total (Minor Only)
<b>Assets</b>			
Cash	\$ 75,842	\$ -	\$ 75,842
Intergovernmental Receivables:			
Ad Valorem Taxes	32,789	-	32,789
State Revenue Sharing	4,815	-	4,815
Land	-	1,808	1,808
Buildings	-	8,269	8,269
Vehicles	-	99,797	99,797
Fire Protection Equipment	-	68,756	68,756
Office Equipment and Furniture	-	6,486	6,486
Other Assets	-	1,690	1,690
<b>Total Assets</b>	<b>\$ 111,366</b>	<b>\$ 145,874</b>	<b>\$ 257,240</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 2,068	\$ -	\$ 2,068
<b>Total Liabilities</b>	<b>2,068</b>	<b>-</b>	<b>2,068</b>
<b>Fund Equity:</b>			
Fund Balance	189,278	-	189,278
Investment in Classical Fund Assets	-	145,874	145,874
<b>Total Fund Equity</b>	<b>189,278</b>	<b>145,874</b>	<b>335,152</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 111,366</b>	<b>\$ 145,874</b>	<b>\$ 257,240</b>

The accompanying notes are an integral part of these statements.

**BRUCE HARRELL & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS  
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**ACCOUNTANT'S COMPILATION REPORT**

Board of Commissioners  
Livingston Parish Fire Protection District No. 1  
Post Office Box 1299  
Albany, Louisiana 70711

We have compiled the accompanying balance sheet of Livingston Parish Fire Protection District No. 1 as of December 31, 1997, and the related statements of revenues, expenditures and changes in fund balances 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

June 6, 1997

Livingston Parish Fire Protection District No. 1

Annual Sworn Financial Statements as of and for the Year Ended December 31, 1994

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AFFIDAVIT

Personally seen and approved 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, 1994, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.



Signature

Sworn to and subscribed before me this 21st day of June, 1995.



Notary Public

MAURICE H. HOUDELOT  
Notary Public, State of Louisiana  
My Commission Expires on 08/31/97

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Officer: Mr. Paul Farkas, President  
Address: Post Office Box 1799  
Albany, Louisiana 70311  
Telephone: 504/561-6687

TRANSMITTAL LETTER

Annual Financial Statements

December 31, 1986

Office of Legislative Auditor  
Attention: Mr. Dewey Milot  
1680 North Third  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-0397

Dear Mr. Milot:

In accordance with Louisiana Revised Statute 24:914, enclosed are the annual financial statements for Livingston Parish Fire Protection District No. 1 as of and for the fiscal year ended December 31, 1986. The report includes all funds under the control and oversight of the district.

The accompanying general purpose 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  
 Year Ended December 31, 1996

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# Livingston Parish Fire Protection District No. 1 Albany, Louisiana

## Compilation Report

Year Ended December 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, 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.

MSB-DIG 1071

Release Date \_\_\_\_\_