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FIRE PROTECTION DISTRICT NO. 4  
OF LIVINGSTON PARISH  
REPORT ON AUDIT OF  
COMPONENT UNIT FINANCIAL STATEMENTS  
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 JUL 26 2000

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March 16, 2000

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
 Fire Protection District No. 4 of  
 Livingston Parish  
 Livingston Parish Council  
 Walker, Louisiana

We have audited the accompanying component unit only financial statements of the Fire Protection District No. 4 of Livingston Parish, Louisiana, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in paragraph one present fairly, in all material respects, the financial position of the Fire Protection District No. 4 of Livingston Parish, Louisiana, as of December 31, 1999, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

Fire Protection District No. 4 of  
Livingston Parish

In accordance with Government Auditing Standards, we have also issued a report dated March 16, 2000, on our consideration of Fire Protection District No. 4 of Livingston Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The individual fund and individual account group financial statements and the supplementary information and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the Fire Protection District No. 4 of Livingston Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the examination of the component unit financial statements, and, in our opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

Respectfully submitted,

*Harris A. Bourgeois, L.L.P.*

COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

Fire Protection District No. 4 of  
Livingston Parish

COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS

December 31, 1999

ASSETS	GOVERNMENTAL FUND TYPE	
	GENERAL	DEBT SERVICE
Cash on Hand and in Banks	\$ 54,891	\$ 12,284
Investments	325,782	102
Receivables, Net of Allowance for Uncollectible Accounts	275,628	42,081
User Fees Receivable	288,318	-
Fixed Assets	-	-
State Revenue Sharing Receivable	23,152	-
Amount Available in the Debt Service Fund for Debt Retirement	-	-
Amount to be Provided for Accumulated Unpaid Vacation and Compensatory Time	-	-
Amount to be Provided for Retirement of General Long-Term Debt	-	-
	\$ 967,771	\$ 54,467
	\$ 967,771	\$ 54,467
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts Payable	\$ 89,364	\$ 1,561
Accrued Expenses	6,488	-
General Obligation Bond Payable	-	-
Certificates of Indebtedness	-	-
Accumulated Unpaid Vacation and Compensatory Time	-	-
	95,852	1,561
Total Liabilities	95,852	1,561

(CONTINUED)

<u>ACCOUNT GROUPS</u>		<u>TOTAL</u>	
<u>GENERAL</u>	<u>GENERAL</u>	<u>(MEMORANDUM ONLY)</u>	
<u>FIXED</u>	<u>LONG-TERM</u>	<u>1999</u>	<u>1998</u>
<u>ASSETS</u>	<u>DEBT</u>		
\$ -	-	\$ 67,175	\$ 186,363
-	-	325,884	142,518
-	-	317,709	286,225
-	-	288,318	199,272
2,437,532	-	2,437,532	2,218,213
-	-	23,152	22,920
-	52,906	52,906	41,842
-	10,849	10,849	8,029
-	<u>875,542</u>	<u>875,542</u>	<u>828,013</u>
<u>\$2,437,532</u>	<u>\$ 939,297</u>	<u>\$4,399,067</u>	<u>\$3,933,395</u>
\$ -	\$ -	\$ 90,925	\$ 76,532
-	-	6,488	3,872
-	166,448	166,448	186,855
-	762,000	762,000	683,000
-	<u>10,849</u>	<u>10,849</u>	<u>8,029</u>
-	939,297	1,036,710	958,288



Fire Protection District No. 4 of  
Livingston Parish

COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS (CONTINUED)

December 31, 1999

	GOVERNMENTAL FUND TYPE	
	GENERAL	DEBT SERVICE
Fund Equity:		
Investment in General Fixed Assets	-	-
Fund Balances:		
Reserved for Debt Service	-	52,906
Unreserved:		
Designated for Capital Additions	117,690	-
Undesignated	754,229	-
Total Fund Equity	871,919	52,906
Total Liabilities and Fund Equity	\$ 967,771	\$ 54,467

The accompanying notes constitute an integral part of this statement.

<u>ACCOUNT GROUPS</u>		<u>TOTAL</u>	
<u>GENERAL</u>	<u>GENERAL</u>	<u>(MEMORANDUM ONLY)</u>	
<u>FIXED</u>	<u>LONG-TERM</u>	<u>1999</u>	<u>1998</u>
<u>ASSETS</u>	<u>DEBT</u>		
2,437,532	-	2,437,532	2,218,213
-	-	52,906	41,842
-	-	117,690	51,666
-	-	754,229	663,386
<u>2,437,532</u>	<u>-</u>	<u>3,362,357</u>	<u>2,975,107</u>
<u>\$2,437,532</u>	<u>\$ 939,297</u>	<u>\$4,399,067</u>	<u>\$3,933,395</u>

Fire Protection District No. 4 of  
Livingston Parish

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1999

	<u>GOVERNMENTAL</u>		<u>TOTAL</u>	
	<u>FUND TYPES</u>		<u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>DEBT SERVICE</u>	<u>1999</u>	<u>1998</u>
Revenues:				
Property Taxes	\$ 281,717	\$ 42,561	\$ 324,278	\$ 322,537
Intergovernmental	68,993	-	68,993	68,762
Interest	17,883	927	18,810	14,470
Fire Insurance Commissions	53,355	-	53,355	51,926
Other	3,011	-	3,011	1,382
State Supplemental Pay	14,400	-	14,400	14,400
User Fees	<u>335,443</u>	<u>-</u>	<u>335,443</u>	<u>301,890</u>
Total Revenues	774,802	43,488	818,290	775,367
Expenditures:				
Salaries and Labor	186,255	-	186,255	121,915
Board Members Per Diem	1,290	-	1,290	1,410
Collection Fees	63,892	1,561	65,453	68,970
Bad Debts and Property Tax Adjustments	7,364	1,130	8,494	21,381
Capital Asset Expenditures	217,133	-	217,133	160,829
Dues and Subscriptions	754	-	754	1,037
Gas and Oil	14,109	-	14,109	9,259
Insurance	56,406	-	56,406	38,101
Janitorial and Kitchen Supplies	1,210	-	1,210	2,080
Accounting and Legal	6,614	-	6,614	7,079
Maintenance Contracts	968	-	968	264
Miscellaneous	7,576	10	7,586	4,992
Office Supplies and Postage	2,835	-	2,835	3,398
Repairs and Maintenance	36,555	-	36,555	61,409
Small Tools and Supplies	19,071	-	19,071	40,115
Taxes, Licenses and Permits	12,599	-	12,599	8,061
Telephone	9,965	-	9,965	8,060
Training and Continued Education	4,039	-	4,039	2,378
Utilities	13,601	-	13,601	13,514
Debt Service:				
Principal Retirement	71,000	20,407	91,407	86,467
Interest	<u>34,699</u>	<u>9,316</u>	<u>44,015</u>	<u>49,243</u>
Total Expenditures	<u>767,935</u>	<u>32,424</u>	<u>800,359</u>	<u>709,962</u>
Excess (Deficiency) of Revenues Over Expenditures	6,867	11,064	17,931	65,405

(CONTINUED)

Fire Protection District No. 4 of  
Livingston Parish

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES - (CONTINUED)

For the Year Ended December 31, 1999

	GOVERNMENTAL FUND TYPES		TOTAL (MEMORANDUM ONLY)	
	GENERAL	DEBT SERVICE	1999	1998
	Other Financing Sources (Uses):			
Proceeds from Issuance of Certificates of Indebtedness	150,000	-	150,000	-
Excess of Revenues and Other Sources over Expenditures and Other Uses	156,867	11,064	167,931	65,405
Fund Balances at Beginning of Year	715,052	41,842	756,894	691,489
Fund Balances at End of Year	\$ 871,919	\$ 52,906	\$ 924,825	\$ 756,894

The accompanying notes constitute an integral part of this statement.

Fire Protection District No. 4 of  
Livingston Parish

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (NON-GAAP BASIS)  
AND ACTUAL - GENERAL FUND AND DEBT SERVICE FUNDS

For the Year Ended December 31, 1999

	GENERAL FUND				
	ACTUAL GAAP BASIS	ADJUSTMENTS TO CASH BASIS	ACTUAL CASH BASIS	BUDGET CASH BASIS	VARIANCE - FAVORABLE (UNFAVORABLE)
Revenues:					
Property Taxes	\$ 281,717	\$ (34,678)	\$ 247,039	\$ 270,000	\$ (22,961)
Intergovernmental	68,993	(232)	68,761	68,000	761
Interest	17,883	-	17,883	9,000	8,883
Fire Insurance Commissions	53,355	-	53,355	50,000	3,355
Other	3,011	-	3,011	1,100	1,911
State Supplemental Pay	14,400	(14,400)	-	-	-
User Fees	335,443	(89,046)	246,397	280,000	33,603
Total Revenues	774,802	(138,356)	636,446	678,100	(41,654)
Expenditures:					
Salaries and Labor	186,255	(17,017)	169,238	167,000	(2,238)
Board Members Per Diem	1,290	-	1,290	-	(1,290)
Collection Fees	63,892	(18,232)	45,660	88,000	42,340
Bad Debts and Property Tax Adjustments	7,364	(7,364)	-	-	-
Capital Asset Expenditures	217,133	4,206	221,339	210,000	(11,339)
Dues and Subscriptions	754	-	754	2,500	1,746
Gas and Oil	14,109	(979)	13,130	18,200	5,070
Insurance	56,406	(4,332)	52,074	54,100	2,026
Janitorial and Kitchen Supplies	1,210	-	1,210	3,000	1,790
Professional Fees	6,614	-	6,614	13,000	6,386
Maintenance Contracts	968	-	968	1,000	32
Miscellaneous	7,576	-	7,576	26,529	18,953
Office Supplies and Postage	2,835	96	2,931	3,700	769

(CONTINUED)

DEBT SERVICE FUND				
ACTUAL GAAP BASIS	ADJUSTMENTS TO CASH BASIS	ACTUAL CASH BASIS	BUDGET CASH BASIS	VARIANCE - FAVORABLE (UNFAVORABLE)
\$ 42,561	\$ (6,404)	\$ 36,157	\$ 27,500	\$ 8,657
-	-	-	-	-
927	-	927	-	927
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>43,488</u>	<u>(6,404)</u>	<u>37,084</u>	<u>27,500</u>	<u>9,584</u>
-	-	-	-	-
-	-	-	-	-
1,561	(1,561)	-	-	-
1,130	(1,130)	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10	-	10	10	-
-	-	-	-	-

Fire Protection District No. 4 of  
Livingston Parish

COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (NON-GAAP BASIS)  
AND ACTUAL - GENERAL FUND AND DEBT SERVICE FUNDS (CONTINUED)

For the Year Ended December 31, 1999

	GENERAL FUND				
	ACTUAL GAAP BASIS	ADJUSTMENTS TO CASH BASIS	ACTUAL CASH BASIS	BUDGET CASH BASIS	VARIANCE - FAVORABLE (UNFAVORABLE)
Repairs and Maintenance	36,555	5,524	42,079	133,000	90,921
Small Tools and Supplies	19,071	(1,526)	17,545	55,000	37,455
Taxes, Licenses and Permits	12,599	607	13,206	13,800	594
Telephone	9,965	-	9,965	9,000	(965)
Training and Continued Education	4,039	701	4,740	26,000	21,260
Utilities	13,601	-	13,601	18,500	4,899
Debt Service:					
Principal Retirement	71,000	-	71,000	71,000	-
Interest	34,699	-	34,699	34,771	72
Total Expenditures	<u>767,935</u>	<u>(38,316)</u>	<u>729,619</u>	<u>948,100</u>	<u>218,481</u>
Excess (Deficiency) of Revenues Over Expenditures	6,867	(100,040)	(93,173)	(270,000)	176,827
Other Financing Sources (Uses):					
Transfers In	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	156,867	(100,040)	56,827	(270,000)	326,827
Fund Balances at Beginning of Year	<u>715,052</u>	<u>(391,206)</u>	<u>323,846</u>	<u>323,846</u>	<u>-</u>
Fund Balances at End of Year	<u>\$ 871,919</u>	<u>\$ (491,246)</u>	<u>\$ 380,673</u>	<u>\$ 53,846</u>	<u>\$ 326,827</u>

The accompanying notes constitute an integral part of this statement.

DEBT SERVICE FUND				
ACTUAL GAAP BASIS	ADJUSTMENTS TO CASH BASIS	ACTUAL CASH BASIS	BUDGET CASH BASIS	VARIANCE - FAVORABLE (UNFAVORABLE)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
20,407	-	20,407	20,407	-
<u>9,316</u>	<u>-</u>	<u>9,316</u>	<u>9,316</u>	<u>-</u>
32,424	(2,691)	29,733	29,733	-
<u>11,064</u>	<u>(3,713)</u>	<u>7,351</u>	<u>(2,233)</u>	<u>9,584</u>
-	-	-	-	-
11,064	(3,713)	7,351	(2,233)	9,584
<u>41,842</u>	<u>(36,807)</u>	<u>5,035</u>	<u>5,035</u>	<u>-</u>
<u>\$ 52,906</u>	<u>\$ (40,520)</u>	<u>\$ 12,386</u>	<u>\$ 2,802</u>	<u>\$ 9,584</u>



Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1999

(1) Summary of Significant Accounting Policies -

The Fire Protection District No. 4 "the District" of Livingston Parish is a body corporate created by the Livingston Parish Police Jury, (now Livingston Parish Council) as provided by Louisiana Revised Statutes. The Fire District is governed by a board of five commissioners, two of whom are appointed by the Livingston Parish Council, two of whom are appointed by the Mayor and Board of Aldermen of the Town of Walker, Louisiana and one member to be selected by the four members appointed. The Fire District was created on March 22, 1975 for the purpose of providing fire protection and prevention to District No. 4 of the Parish of Livingston.

The financial statements of the District have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB), is the standard-setting body for governmental accounting and financial reporting. On June 30, 1999, the GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

A. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Fire Protection District No. 4 of Livingston Parish Board of Commissioners. Control by or dependence on the board was determined on the basis of taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

In conformance with Governmental Accounting Standards Board, Statement 14, the Fire District is a component unit of the Livingston Parish Council (formerly the Livingston Parish Police Jury), the governing body of the parish. The accompanying financial statements present information only on the funds and account groups maintained by the Fire District and do not present information on the Council and the general government services provided by that governmental unit.

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

B. Fund Accounting

The accounts of the Fire District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds of the Fire District are grouped, in the financial statements in this report, into two generic fund types and one broad fund category as follows:

General Fund - The General Fund is the general operating fund of the Fire District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

In addition to the two generic fund types, the District maintains two account groups. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

General Fixed Asset Account Group - The fixed assets used in the governmental fund type operations of the Fire District are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated assets are recorded at their fair market value at date of donation.

General Long-Term Debt Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental fund type operations.

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenues when levied even though a portion of the taxes may be collected in subsequent years.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

D. Budgetary Practices

The District utilizes the following budgetary practices:

The Fire Chief prepares the annual budget which is based on what is expected to be collected during the fiscal year and it is approved by the Board of Commissioners. The adopted budget constitutes the authority of the Fire Chief to incur liabilities and authorize expenditures from the respective budgeted funds. Additionally, certain expenditures are approved monthly by the Board before payment. The budgets of the District are prepared on the cash basis of accounting.

E. Bad Debts

Uncollectible amounts due for property taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

Estimated uncollectible amounts due for user fees are recognized as bad debts and as a reduction of revenue, as a lien cannot be placed on the property for these uncollectible fees.

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

F. Total Columns on Combined Statements

Total Columns on the Combined Statements is captioned (Memorandum Only) to indicate that it is 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 generally accepted accounting principles. Neither is such data comparable to a consolidation.

G. Accumulated Unpaid Vacation and Compensatory Pay

At December 31, 1999 the District's liability for accumulated unpaid vacation and compensatory pay has been recorded in the general long-term debt group of accounts.

H. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

I. Retirement Commitments

All employees of the District are required to be members of the Social Security System. This is the only retirement system of the District. The District contributed \$10,211 to the System during the year as its share of contributions. Future deficits in the system will be financed by the Federal Government and the District has no further liability to the system.

(2) Property Taxes -

On October 1, 1994, the voters of District No. 4 of Livingston Parish approved the renewal of a ten year 10 mill property tax to be assessed on the value of all property subject to taxation in the District. The tax will be levied annually for the period of ten years beginning January 1, 1995 and ending with the year beginning January 1, 2004. The tax shall be used for the purpose of maintaining and operating the District's fire protection facilities and paying the costs of obtaining water for fire protection purposes, including charges for fire hydrant rentals and services.

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

Property taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in September or October and are actually billed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year.

The Fire District's taxes are collected by the Livingston Parish Tax Collector and are remitted to the Fire District monthly. The Fire District pays the Assessor's Office a fee for this service.

For the year 1999, taxes of 10.57 mills were levied on property with assessed valuations totaling \$31,862,360.

Total taxes assessed and taxes receivable at December 31, 1999, are as follows:

	<u>GENERAL OPERATIONS 9.17 MILLS</u>	<u>DEBT SERVICE 1.40 MILL</u>	<u>TOTAL</u>
<u>Revenues:</u>			
Total 1999 Taxes Assessed	\$ 292,717	\$ 44,241	\$ 336,958
Less: 1998 Approved Delayed Homestead Exemptions Received in 1999	<u>(11,000)</u>	<u>(1,680)</u>	<u>(12,680)</u>
Net 1999 Property Tax Receivable	<u>\$ 281,717</u>	<u>\$ 42,561</u>	<u>\$ 324,278</u>
 <u>Receivables:</u>			
1999 Property Tax Assessed	\$ 292,717	\$ 44,241	\$ 336,958
Less: Current Year Taxes Collected in 1999	<u>(6,840)</u>	<u>(596)</u>	<u>(7,436)</u>
Taxes Receivable - Current Year	<u>285,877</u>	<u>43,645</u>	<u>329,522</u>
Prior Year Tax Receivables at December 31, 1998	296,003	43,616	339,619
Less: Prior Year Tax Collected in 1999	(240,199)	(36,665)	(276,864)

(CONTINUED)

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

	<u>GENERAL OPERATIONS 9.17 MILLS</u>	<u>DEBT SERVICE 1.40 MILL</u>	<u>TOTAL</u>
<u>Receivables:</u>			
Less: 1998 Approved Delayed Homestead Exemption Received in 1999	(11,000)	(1,680)	(12,680)
Taxes Receivable - Prior Years	44,804	5,271	50,075
Total Property Taxes Receiv- able at December 31, 1999	330,681	48,916	379,597
Allowance for Uncollectible Accounts	(55,053)	(6,835)	(61,888)
Net Property Tax Receivable at December 31, 1999	\$ 275,628	\$ 42,081	\$ 317,709

(3) Changes in General Fixed Assets -

A summary of changes in general fixed assets is as follows:

	<u>BUILDINGS</u>	<u>FURNITURE AND EQUIPMENT</u>	<u>AUTOS AND TRUCKS</u>	<u>LAND</u>	<u>CONSTRUC- TION IN PROGRESS</u>	<u>TOTAL</u>
Balance - January 1, 1999	\$479,057	\$430,786	\$1,284,736	\$ 23,009	\$ 625	\$2,218,213
Additions	6,310	16,534	154,510	15,000	39,779	232,133
Deletions	-	(1,315)	(11,499)	-	-	(12,814)
Balance - December 31, 1999	\$485,367	\$446,005	\$1,427,747	\$ 38,009	\$ 40,404	\$2,437,532

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

(4) Changes in Long-Term Debt -

A. The following is a summary of bond transactions of the District for the year ended December 31, 1999:

Bond Payable at January 1, 1999	\$186,855
Increase in Bonds Issued	-
Bond Retired Current Year	<u>(20,407)</u>
Bond Payable at December 31, 1999	<u>\$166,448</u>

General Obligation Bond:

On October 28, 1976, the District issued a public improvement bond in the amount of \$450,000 for the purpose of purchasing, constructing, and acquiring land, building, equipment and other facilities to aid in providing fire protection to District No. 4. The bond was purchased by the United States Department of Agriculture - Farmers Home Administration. All bond proceeds were expended for the designated purpose prior to June 30, 1982.

On September 1, 1987, Farmers Home Administration under the requirements of the Omnibus Budget Reconciliation Act of 1986 was required to sell a number of randomly selected Community Program loans. The District's loan was one selected for sale. The new owner of the District's loan is Community Program Loan Trust and is being serviced by GMAC Commercial Mortgage Corporation. All subsequent payments and requirements of the original issue remain the same. The District makes payments on the bond indebtedness in annual installments of \$29,723 which includes interest at 5% per annum. The bonded indebtedness at December 31, 1999 was \$166,448.

A schedule of the outstanding 1976 General Obligation Bond and the interest and principal requirements by dates is as follows:

<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
October 28, 2000	\$ 21,387	\$ 8,336	\$ 29,723
October 28, 2001	22,457	7,266	29,723
October 28, 2002	23,579	6,144	29,723
October 28, 2003	24,758	4,965	29,723
October 28, 2004	25,996	3,727	29,723
October 28, 2005	27,296	2,427	29,723
October 28, 2006	<u>20,975</u>	<u>1,063</u>	<u>22,038</u>
Total General Obligation Bond	<u>\$166,448</u>	<u>\$ 33,928</u>	<u>\$200,376</u>

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

B. The following is a summary of the Certificates of Indebtedness transactions of the District for the year ended December 31, 1999:

Certificates Payable at January 1, 1999	\$683,000
Certificates Issued Current Year	150,000
Certificates Redeemed Current Year	<u>(71,000)</u>
Certificates Payable at December 31, 1999	<u>\$762,000</u>

General Obligation Certificate of Indebtedness:

On May 16, 1997, the District issued Excess Revenue Certificates of Indebtedness, Series, 1997, in the amount of \$750,000 at an annual interest rate of 5.37% for the purpose of purchasing five fire trucks. All proceeds were expended for the purchase of the five trucks in 1997.

The Certificates are secured and payable solely from a pledge and dedication of the excess of annual revenues above statutory, necessary and usual charges of the District for each fiscal year beginning January 1, 1997 through December 31, 2006.

A schedule of the outstanding Certificates and the interest and principal requirements by dates is as follows:

<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
May 15, 2000	\$ 75,000	\$ 16,432	\$ 91,432
November 15, 2000	-	14,418	14,418
May 15, 2001	79,000	14,418	93,418
November 15, 2001	-	12,298	12,298
May 15, 2002	82,000	12,298	94,298
November 15, 2002	-	10,096	10,096
May 15, 2003	86,000	10,096	96,096
November 15, 2003	-	7,786	7,786
May 15, 2004	91,000	7,786	98,786
November 15, 2004	-	5,343	5,343
May 15, 2005	97,000	5,343	102,343
November 15, 2005	-	2,739	2,739
May 15, 2006	<u>102,000</u>	<u>2,739</u>	<u>104,739</u>
Total 1997 series	<u>\$612,000</u>	<u>\$121,792</u>	<u>\$733,792</u>



Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

(4) Changes in Long-Term Debt - (Continued) -

On September 20, 1999, the District issued Excess Revenue Certificates of Indebtedness, Series 1999, in the amount of \$150,000 for the purpose of purchasing three rescue and service trucks.

The certificates were issued in the form of two single fully registered Certificates, with one Certificate in the denomination and principal amount of One Hundred Twenty-Seven Thousand, Five Hundred and No/100 Dollars (\$127,500.00) and numbered R-1 ("Certificate R-1"), bearing an annual interest rate of 5.37% and the other Certificate in the denomination and principal amount of Twenty-Two Thousand, Five Hundred and No/100 Dollars (\$22,500.00) and numbered R-2 ("Certificate R-2"), bearing an annual interest rate of 0.00%.

The certificates are secured and payable, on a parity with the Series 1997 Certificates, solely from a pledge and dedication of the excess of annual revenues, above statutory, necessary and usual charges in each of the Fiscal Years 1999-2004, inclusive.

A schedule of the outstanding certificates and the interest and principal requirements by date is as follows:

<u>DUE DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
March 15, 2000	\$ -	\$ 3,347	\$ 3,347
September 15, 2000	22,905	3,424	26,329
March 15, 2001	-	2,808	2,808
September 15, 2001	24,135	2,808	26,943
March 15, 2002	-	2,160	2,160
September 15, 2002	25,430	2,160	27,590
March 15, 2003	-	1,478	1,478
September 15, 2003	26,795	1,478	28,273
March 15, 2004	-	758	758
September 15, 2004	<u>28,235</u>	<u>758</u>	<u>28,993</u>
Total 1999 Series Certificate R-1	<u>127,500</u>	<u>21,179</u>	<u>148,679</u>
September 15, 2000	4,500	-	4,500
September 15, 2001	4,500	-	4,500
September 15, 2002	4,500	-	4,500
September 15, 2003	4,500	-	4,500
September 15, 2004	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Total 1999 Series Certificate R-2	<u>22,500</u>	<u>-</u>	<u>22,500</u>
Total 1999 Series	<u>\$ 150,000</u>	<u>\$ 21,179</u>	<u>\$171,179</u>

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

(5) Intergovernmental Revenues -

During the year ended December 31, 1999, the District received state revenue sharing funds of \$68,993.

(6) Other Income -

Other income for the year ended December 31, 1999, is composed of the following:

Grant from Louisiana Forestry Commission	\$ 1,059
Donations	637
Miscellaneous	<u>1,315</u>
Total Other Income	<u>\$ 3,011</u>

(7) Litigation -

At December 31, 1999, there is no litigation pending against the Fire District.

(8) Cash and Cash Equivalents -

For reporting purposes, cash and cash equivalents include cash, demand deposits, and time certificates of deposit. Under state law the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As confirmed by the fiscal agent, the District had cash and cash equivalents totaling \$73,619 with a carrying value of \$67,175 at December 31, 1999. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. The following is a summary of cash and cash equivalents at December 31, 1999, with the related federal deposit insurance and pledged securities, if any. The cash and cash equivalents at December 31, 1999, were secured as follows:

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

	<u>CONFIRMED BANK BALANCE DECEMBER 31, 1999</u>	<u>FDIC INSURANCE</u>	<u>BALANCE UNINSURED</u>
Cash in Interest Bearing			
Checking Accounts	\$ <u>73,619</u>	\$ <u>100,000</u>	\$ <u>-</u>
Total	\$ <u>73,619</u>	\$ <u>100,000</u>	-
Uncollateralized -			
Securities Pledged and Held by the Custodial Bank in the Name of the Fiscal Agent			<u>280,406</u>
Deficiency of FDIC Insurance and Pledged Securities over Cash and Cash Equivalents			\$ <u>NONE</u>

Even though pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodian bank to advertise and sell the pledged securities within 10 days of being notified by the entity that the fiscal agent has failed to pay deposited funds upon demand.

(9) Investments -

The Fire District has invested monies into LAMP. LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. For purposes of determining participants' shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. At December 31, 1999 the Fire District has \$325,884 invested in LAMP which is stated at amortized cost in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. In accordance with GASB Codification Section 150.165, these investments are not categorized because they are not evidenced by securities that exist in physical or book entry form.

(10) Fire Protection Service Fees -

On July 20, 1996, a special election was held within District No. 4. The voters of District No. 4 of Livingston Parish approved the authorization to collect an amount not to exceed \$32.00 per annum for each residential or commercial structure for a term not to exceed ten years commencing January 1, 1997.

Total Fire Protection Service Fees estimated to collect for the year 1999 is as follows:

Total Number of Residential and Commercial Structures Within the District	20,430
	<u>X \$32.00</u>
Total Gross 1999 Service Fees to Collect	653,760
Less: Estimated 50% Uncollectible	<u>326,880</u>
Total Net 1999 Service Fees to Collect	326,880
Service Fees Collected in 1999	<u>(38,562)</u>
Net Service Fees Receivable at December 31, 1999	\$ 288,318

Fire Protection District No. 4 of  
Livingston Parish

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

(11) On-Behalf Payments -

GASB No. 24 requires government employers to disclose the amount recognized in the financial statements for on-behalf payments of salaries and fringe benefits.

Supplementary salary payments are made by the State of Louisiana directly to certain District employees. The District is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the State. For the fiscal year ended December 31, 1999, the State paid supplemental salaries to the District's employees in the amount of \$14,400. Revenues and expenditures for fiscal year ended December 31, 1998 as shown have been restated to reflect state supplemental salaries in the amount of \$14,400 also received in 1998.

GENERAL FUND

To account for resources traditionally associated with governments  
which are not required to be accounted for in another fund.

Fire Protection District No. 4 of  
Livingston Parish  
GENERAL FUND

COMPARATIVE BALANCE SHEETS

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash on Hand and in Banks	\$ 54,891	\$ 181,328
Investments	325,782	142,518
Property Tax Receivables, Net of Allowance for Uncollectible Accounts of \$55,053 1999 and \$47,689 in 1998	275,628	248,314
User Fees Receivable	288,318	199,272
State Revenue Sharing Receivable	<u>23,152</u>	<u>22,920</u>
Total Assets	<u>\$ 967,771</u>	<u>\$ 794,352</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	\$ 89,364	\$ 75,428
Accrued Payroll	<u>6,488</u>	<u>3,872</u>
Total Liabilities	95,852	79,300
Fund Balance:		
Unreserved:		
Designated for Capital Additions	117,690	51,666
Undesignated	<u>754,229</u>	<u>663,386</u>
Total Fund Balance	871,919	715,052
Total Liabilities and Fund Balance	<u>\$ 967,771</u>	<u>\$ 794,352</u>

See auditor's report.

Fire Protection District No. 4 of  
Livingston Parish  
GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

For the Years Ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Property Taxes	\$ 281,717	\$ 280,342
Intergovernmental	68,993	68,762
Interest	17,883	13,611
Fire Insurance Commissions	53,355	51,926
Other	3,011	1,382
State Supplemental Pay	14,400	14,400
User Fees	335,443	301,890
Total Revenues	774,802	732,313
Expenditures:		
Salaries and Labor	186,255	121,915
Bad Debts and Property Tax Adjustments	7,364	18,727
Board Members Per Diem	1,290	1,410
Capital Asset Expenditures	217,133	160,829
Collection Fees	63,892	67,866
Dues and Subscriptions	754	1,037
Gas and Oil	14,109	9,259
Insurance	56,406	38,101
Janitorial and Kitchen Supplies	1,210	2,080
Accounting and Legal	6,614	7,079
Maintenance Contracts	968	264
Miscellaneous	7,576	4,959
Office Supplies and Postage	2,835	3,398
Repairs and Maintenance	36,555	61,409
Small Tools and Supplies	19,071	40,115
Taxes, Licenses and Permits	12,599	8,061
Telephone	9,965	8,060
Training and Continued Education	4,039	2,378
Utilities	13,601	13,514
Debt Service:		
Principal	71,000	67,000
Interest	34,699	38,987
Total Expenditures	767,935	676,448
Excess (Deficiency) of Revenues Over Expenditures	6,867	55,865

(CONTINUED)



Fire Protection District No. 4 of  
Livingston Parish  
GENERAL FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - (CONTINUED)

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Other Financing Sources (Uses):		
Proceeds from the Issuance of Certificates of Indebtedness	<u>150,000</u>	<u>-</u>
Excess of Revenues and Other Sources over Expenditures and Other Uses	156,867	55,865
Fund Balance at Beginning of Year	<u>715,052</u>	<u>659,187</u>
Fund Balance at End of Year	<u>\$ 871,919</u>	<u>\$ 715,052</u>

See auditor's report.

#### DEBT SERVICE FUND

To accumulate resources for and to account for the payment of principal and interest on general obligation bonds.

General Obligation Bond - Issued October 28, 1976, for the purpose of constructing buildings and purchasing land and fire protection equipment for the Fire Protection District No. 4 of Livingston Parish. Payments are due in annual installments of principal and interest of \$29,723 until maturity in 2006. Interest is at 5.00%. Revenues from property taxes are dedicated to service this debt.

Fire Protection District No. 4 of  
Livingston Parish  
DEBT SERVICE FUND

COMPARATIVE BALANCE SHEETS

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in Bank	\$ 12,284	\$ 5,035
Investments	102	-
Property Tax Receivables, Net of Allowance for Uncollectible Accounts of \$6,835 in 1999 and \$5,705 in 1998	<u>42,081</u>	<u>37,911</u>
Total Assets	<u>\$ 54,467</u>	<u>\$ 42,946</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	\$ 1,561	\$ 1,104
Due to General Fund	<u>-</u>	<u>-</u>
Total Liabilities	1,561	1,104
Fund Balance:		
Reserved for Debt Service	<u>52,906</u>	<u>41,842</u>
Total Liabilities and Fund Balance	<u>\$ 54,467</u>	<u>\$ 42,946</u>

See auditor's report.

Fire Protection District No. 4 of  
Livingston Parish  
DEBT SERVICE FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Property Taxes	\$ 42,561	\$ 42,195
Interest	<u>927</u>	<u>859</u>
Total Revenues	43,488	43,054
Expenditures:		
Collection Fees	1,561	1,104
Bad Debts and Property Tax Adjustments	1,130	2,654
Miscellaneous	10	33
Bond Principal	20,407	19,467
Bond Interest	<u>9,316</u>	<u>10,256</u>
Total Expenditures	32,424	33,514
Excess (Deficiency) of Revenues over Expenditures	<u>11,064</u>	<u>9,540</u>
Fund Balance at Beginning of Year	<u>41,842</u>	<u>32,302</u>
Fund Balance at End of Year	<u>\$ 52,906</u>	<u>\$ 41,842</u>

See auditor's report.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not specifically accounted for by other funds.

Fire Protection District No. 4 of  
Livingston Parish

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS - BY SOURCE

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General Fixed Assets, at Cost:		
Land	\$ 38,009	\$ 23,009
Buildings	485,367	479,057
Furniture and Equipment	446,005	430,786
Autos and Trucks	1,427,747	1,284,736
Construction in Progress	<u>40,404</u>	<u>625</u>
Total General Fixed Assets	<u>\$2,437,532</u>	<u>\$2,218,213</u>
Investment in General Fixed Assets From:		
General Obligation Bond	\$ 421,120	\$ 421,120
Certificates of Indebtedness	895,616	750,000
General Fund Revenues	1,091,762	1,033,059
Donations	<u>29,034</u>	<u>14,034</u>
Total Investment in General Fixed Assets	<u>\$2,437,532</u>	<u>\$2,218,213</u>

See auditor's report.

Fire Protection District No. 4 of  
Livingston Parish

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

For the Year Ended December 31, 1999

	<u>TOTAL</u>	<u>LAND</u>	<u>BUILDINGS</u>	<u>FURNITURE AND EQUIPMENT</u>	<u>AUTOS AND TRUCKS</u>	<u>CONSTRUC- TION IN PROGRESS</u>
General Fixed Assets at Beginning of Year	\$2,218,213	\$ 23,009	\$479,057	\$430,786	\$1,284,736	\$ 625
Additions	232,133	15,000	6,310	16,534	154,510	39,779
Deductions: Assets Removed or Transferred	<u>(12,814)</u>	<u>-</u>	<u>-</u>	<u>(1,315)</u>	<u>(11,499)</u>	<u>-</u>
General Fixed Assets at End of Year	<u>\$2,437,532</u>	<u>\$ 38,009</u>	<u>\$485,367</u>	<u>\$446,005</u>	<u>\$1,427,747</u>	<u>\$ 40,404</u>

See auditor's report.

GENERAL LONG-TERM DEBT  
ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, are accounted for in the debt service funds. To also account for the accumulated unpaid vacation to be financed from the general fund.



Fire Protection District No. 4 of  
Livingston Parish

COMPARATIVE STATEMENTS OF GENERAL LONG-TERM DEBT

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT:</b>		
Amount Available in the Debt Service Fund for Debt Retirement	\$ 52,906	\$ 41,842
Amount to be Provided for Retirement of General Long-Term Debt:		
From Dedicated Property Taxes	113,542	145,013
From User Fees	762,000	683,000
Amount to be Provided for Accumulated Unpaid Vacation and Compensatory Time	<u>10,849</u>	<u>8,029</u>
Total Available and to be Provided	<u>\$ 939,297</u>	<u>\$ 877,884</u>
 <b>GENERAL LONG-TERM DEBT PAYABLE:</b>		
General Obligation Bond	\$ 166,448	\$ 186,855
Certificates of Indebtedness	762,000	683,000
Accumulated Unpaid Vacation and Compensatory Time	<u>10,849</u>	<u>8,029</u>
Total General Long-Term Debt	<u>\$ 939,297</u>	<u>\$ 877,884</u>

See auditor's report.

OTHER SUPPLEMENTARY INFORMATION

Fire Protection District No. 4 of  
Livingston Parish

SCHEDULE OF COMPENSATION PAID BOARD MEMBERS

For the Years Ended December 31, 1999 and 1998

<u>NAME, ADDRESS AND PHONE NUMBER</u>	<u>TERM OF OFFICE</u>	<u>1999</u>	<u>1998</u>
Ivy B. Day Chairman 12640 Day Street Walker, LA 70785 667-3647	2 Years	\$ -	\$ -
Ricky E. Goff Vice-Chairman 29271 Betty Drive Walker, LA 70785 665-3628	2 Years	\$ 300	\$ 390
Gary Lass 14435 Scivicque Lane Port Vincent, LA 70726 698-6253	2 Years	\$ 390	\$ 330
Ralph C. Sibley 13085 Friendship Road Walker, LA 70785 664-3364	2 Years	\$ 210	\$ 300
Donald R. Dedon 34220 Walker North Road Walker, LA 70785 665-5711	2 Years	\$ <u>390</u>	\$ <u>390</u>
		\$ 1,290	\$ 1,410

Fire Protection District No. 4 of  
Livingston Parish

SCHEDULE OF INSURANCE IN FORCE

December 31, 1999

<u>INSURANCE COMPANY</u>	<u>COVERAGE</u>	<u>AMOUNT</u>	<u>EXPIRATION DATE</u>
Louisiana Workers' Compensation Corporation	Workmen's Compensation	\$ 500,000	03/02/00
American Alter- native Insurance Corporation	Commercial Auto Policy	\$1,000,000	3/01/00
Western Surety	Surety Bonds: Fire Chief Secretary	\$ 150,000 \$ 150,000	3/20/00 3/20/00
American Alter- native Insurance Corporation	Multi-Peril Business Policy	\$2,000,000	3/01/00
American Alter- native Insurance Corporation	Management Liability Policy	\$2,000,000	3/01/00
American Alter- native Insurance Corporation	Commercial Umbrella Policy	\$1,000,000	3/01/00

INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN  
AUDIT OF THE GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS



# Hannis T. Bourgeois, L.L.P.

Certified Public Accountants

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March 16, 2000

\*A Professional Accounting Corporation

Board of Commissioners  
Fire Protection District No. 4 of  
Livingston Parish  
Livingston Parish Council  
Denham Springs, Louisiana

We have audited the general purpose financial statements of the Fire Protection District No. 4 of Livingston Parish, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated March 16, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components

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Livingston Parish  
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does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the use of management and the Office of the Legislative Auditor, State of Louisiana, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Fire Protection District No. 4 of Livingston Parish, Louisiana, is a matter of public record.

Respectfully submitted,

*Hannis A. Bourgeois, L.L.P.*