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FIRE PROTECTION
LIVINGSTON PARISH 7 DISTRICT
LIVINGSTON PARISH POLICE JURY
LIVINGSTON, Louisiana

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General Purpose Financial Statements
As of and for the Year Ended Dec. 31, 1998
With Supplemental Information Schedule

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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Schedule Page No.

0311V/1995

1 Release Date MAR 10 1999

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

FEBRUARY 4, 1999
(Date)

Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the LIVINGSTON Parish 7 District as of and for the fiscal year ended December 31, 1998. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

Jeanie A. Martini
Officer

Enclosure

LIVINGSTON PARISH 7 DISTRICT
LIVINGSTON, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 98
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:514 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority, Jeanie Martin (name),
who, duly sworn, deposes and says that the financial statements herewith given present fairly
the financial position of the LIVINGSTON Parish 7 District as of December 31, 1998, and
the results of operations for the year then ended, in accordance with the basis of accounting
described within the accompanying financial statements.

Jeanie A Martin
Signature

Sworn to and subscribed before me, this 22 day of Feb, 1999.

J B Bennett
NOTARY PUBLIC

Officer
Address

Jeanie A Martin
PO Box 244
LIVINGSTON, La. 70754

Telephone No. (225) 698-6669

LIVINGSTON PARISH 7 DISTRICT
LIVINGSTON PARISH POLICE JURY
LIVINGSTON, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, DECEMBER 31, 1998

	GOVERNMENTAL				TOTAL (MEMORANDUM ONLY)
	FUNDS		ACCOUNT GROUPS		
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents		\$45,126.65	\$	\$ 6,585.00	
Investments					
Receivables					
Other assets		21,534.79			
Land, buildings, and equipment					
Other Debits:					
Amount available in Debt Service Fund					
Amount to be provided for retirement of general long-term obligations					
TOTAL ASSETS AND OTHER DEBITS		<u>\$26,047.45</u>	\$	<u>\$6,585.00</u>	\$
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Cash overdraft	\$	\$	\$	\$	\$
Accounts payable	24,998.83				
Payroll deductions and withholdings payable					
Salaries and wages payable					
Matured bonds and interest payable					
Bonds payable					
Other liabilities					
Total Liabilities					
Equity and Other Credits:					
Investment in general fixed assets					
Fund Balances:					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unreserved - undesignated					
Total Equity and Other Credits					
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS		<u>\$24,998.83</u>	\$	<u>\$</u>	\$

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH 7 DISTRICT
 LIVINGSTON PARISH POLICE JURY
 LIVINGSTON, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended DECEMBER 31, 1998

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Ad valorem taxes	\$	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)	11,841.34		
Other			
Interest earnings			
Other revenues:			
<u>CARRY OVERS</u>	4,512.66		
<u>INSURANCE REBATE</u>	4,693.45		
Total revenues	21,047.45		
EXPENDITURES			
Salaries and related benefits			
Compensation paid board members			
Legal and accounting			
Insurance	1,588.50		
Office supplies	39.30		
Repairs and maintenance	7,418.82		
Utilities	970.08		
Capital outlay	11,689.63		
Debt service	3,292.50		
Other			
Total expenditures	24,998.83		
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
OTHER FINANCING SOURCES (Uses)			
	\$	\$	\$
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	4,512.66		
FUND BALANCES (Deficit) AT END OF YEAR	\$ 10,486.25		\$

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH 7 DISTRICT
 LIVINGSTON PARISH POLICE JURY
 LIVINGSTON, Louisiana
 GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
 and Changes in Fund Balance - Budget
 (GAAP/Non-GAAP Basis) and Actual
 For the Year Ended Dec. 31, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
TAXES	\$	\$ 16,841.34	
INSURANCE REBATE		4,693.45	
Total revenues		21,534.79	
EXPENDITURES			
Total expenditures			
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES			
OTHER FINANCING SOURCES (Uses)			
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCE (Deficit) AT BEGINNING OF YEAR		4,572.66	
FUND BALANCE (Deficit) AT END OF YEAR	\$	\$ 1,048.62	

The accompanying notes are an integral part of this statement.

LIVINGSTON PARISH 7 DISTRICT
LIVINGSTON PARISH POLICE JURY
LIVINGSTON, Louisiana

Notes to the Financial Statements
As of and for the Year Ended 12-31, 1998

INTRODUCTION

[Include specific information about the district, such as:

1. How the district was created, including making reference to the specific Louisiana Revised Statutes, if applicable.
2. The purpose of the district.
3. Number of board members, how appointed, and whether they are compensated.
4. Geographic location and size of the district.
5. The population of the district or the number of people served.
6. Number of employees or an explanation if there are no employees.
7. Quantitative information about the district's operations (number of and type of facilities maintained, approximate number of miles of canals maintained for drainage, etc.).]

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the LIVINGSTON Parish 7 District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental 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 the governing authority of the parish, for 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.

LIVINGSTON PARISH 7 DISTRICT
 LIVINGSTON PARISH POLICE JURY
 LIVINGSTON, Louisiana
 Notes to the Financial Statements (Continued)

5. INVESTMENTS

At December 31, 1998 the district has investments totaling \$_____ as follows:

	Carrying Amount	Market Value
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total	\$ _____	\$ _____

The investments are in the name of the _____ and are held at _____ (the district office, in the trust department of a custodial bank selected by the district, et cetera). Because the _____ are (are not) in the name of the district and are (are not) held by the district or its agent, the _____ are considered insured (uninsured) and registered (unregistered), Category _ (1, 2, or 3), in applying the credit risk of GASB Codification Section 150.164.

(This disclosure should acknowledge any violation of the state's investment laws.)

6. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

Class of Receivable	General Fund	Debt Service Fund	Total
Ad valorem taxes	\$ _____	\$ _____	\$ _____
Accounts	1048.62	_____	1048.62
Other	_____	_____	_____
Total	\$ 1048.62	\$ _____	\$ 1048.62

(There should be a discussion of bad debt accounting and write-off policy.)

LIVINGSTON PARISH 7 DISTRICT
LIVINGSTON PARISH POLICE JURY
LIVINGSTON, Louisiana
Notes to the Financial Statements (Continued)

	<u>Buildings</u>	<u>Equipment</u>	<u>Other</u>	<u>Total</u>
Fiscal year:				
19__	\$	\$	\$	\$
19__				
19__				
19__				
19__				
Thereafter				
Total minimum lease payments				
Less amount representing executory costs				
Net minimum lease payments				
Less amount representing interest				
Present value of net minimum lease payments	\$	\$	\$	\$

The district has operating leases of the following nature:

The minimum annual commitments under noncancelable operating leases are as follows:

<u>Fiscal Year</u>	<u>Buildings and Office Facilities</u>	<u>Equipment</u>	<u>Total</u>
19 <u>98</u>	\$	\$ <u>3292.50</u>	\$
19 <u>99</u>		<u>3292.50</u>	
19__			
19__			
19__			
Total	\$	\$ <u>6585.00</u>	\$

Sumption PARISH 7 DISTRICT
Sumption PARISH POLICE JURY
Sumption, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended 12-31, 1998

COMPENSATION PAID BOARD MEMBERS

None

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. (Include the statute authorizing the compensation, the amounts, et cetera.)

February 4, 1999

Office of Legislative Auditor
1600 North Third
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

To Whom It May Concern;

Livingston Parish Fire Protection District # 7, Livingston Parish, Louisiana is an all volunteer operation. There are no salaries, to fire fighters, or board members. There is no retirement plan nor workmens compensation.