

OFFICE OF THE
COMPTROLLER GENERAL
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**LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 1
ALBANY, LOUISIANA**

**REPORT ON COMPILATION OF GENERAL PURPOSE FINANCIAL
STATEMENTS**

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

INCLUDING THE

LOUISIANA ATTESTATION QUESTIONNAIRE

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other agencies to 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 2/27/02

Livingston Parish Fire Protection District No. 1
Abbeville, Louisiana

As of and For the Year Ended December 31, 2003

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Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
MEMBERS OF AICPA & IIA

DAVID W. DURNIN, CPA
THOMAS F. JAMES, CPA

MEMBER
American Institute of CPAs
Institute of Internal Auditors

January 17, 2001

Accountants' Compilation Report On the Financial Statements

Board of Commissioners
Livingston Parish Fire Protection District No. 1
Post Office Box 1381
Albany, Louisiana 70011

We have compiled the accompanying general purpose financial statements of the Livingston Parish Fire Protection District No. 1, Albany, Louisiana, a component unit of the Livingston Parish Council, as of December 31, 2000 in accordance with standards established 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 the Livingston Parish Fire Protection District No. 1. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectfully submitted,



Durnin & James, CPAs
(A Professional Corporation)

**General Purpose Financial Statements
(Combined Statements – Overview)**

Livingston Parish Fire Protection District No. 1
A Bogal, Louisiana

Exhibit A

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 2004

	General Fund	General Fixed Asset Account Group	Total (Memorandum Only)
Assets and Other Debits			
Cash and cash equivalents	\$ 104,032	\$ -	\$ 104,032
Ad Valorem taxes receivable	64,618	-	64,618
State revenue sharing receivable	13,708	-	13,708
Land	-	13,000	13,000
Buildings	-	8,365	8,365
Vehicles	-	114,889	114,889
Fire protection equipment	-	107,575	107,575
Office equipment and furniture	-	13,439	13,439
Other assets	-	1,690	1,690
Total Assets and Other Debits	\$ 182,348	\$ 360,918	\$ 443,266
Liabilities			
Accounts Payable	\$ 2,447	\$ -	\$ 2,447
Total Liabilities	\$ 2,447	\$ -	\$ 2,447
Fund Equity			
Fund balance - unreserved - undesignated	\$ 179,901	\$ -	\$ 179,901
Investment in general fixed assets	-	360,918	360,918
Total Fund Equity	\$ 179,901	\$ 360,918	\$ 440,819
Total Liabilities and Fund Equity	\$ 182,348	\$ 360,918	\$ 443,266

See accompanying notes and accountants' report.

Livingston Parish Fire Protection District No. 1
Albany, Louisiana

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Certified Statement of Revenues, Expenditures, and Changes
in Fund Balances - All Governmental Fund Types

December 31, 2001

	<u>Current Fund</u>
Revenues	
Ad valorem taxes	\$ 85,992
State revenue sharing	99,800
Fire insurance rebate	9,987
Interest income	3,199
Donations	14,800
Other income	718
Total Revenues	<u>\$ 227,886</u>
Expenditures	
Current Operating:	
Administrative	\$ 5,208
Gas and oil	3,813
Insurance	9,854
Physical assets	920
Per diem	7
Professional services	2,750
Public safety	13,867
Repairs	14,498
Salary	6,828
Travel	-
Utilities	434
Utilities	3,858
Mayor's pension fund	2,359
Capital Outlay	-
Fire protection equipment	2,800
Land	14,000
Office equipment and furniture	2,688
Total Expenditures	<u>\$ 87,158</u>
Income Revenues	\$ 90,676
Fund Balance at Beginning of Year	\$ 199,325
Fund Balance at End of Year	\$ 179,801

See accompanying notes and accountants' report.

Livingston Parish Fire Protection District No. 1
Albany, Louisiana

Exhibit C

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual - General Fund

December 31, 2001

	Budget	Actual	Variance (Favorable/Unfavorable)
Revenues			
Ad valorem taxes	\$ 50,000	\$ 85,912	\$ 35,912
State revenue sharing	20,000	19,000	(1,000)
Fire insurance rebates	9,500	9,987	487
Interest income	2,000	3,191	1,191
Donations	20,000	19,000	(1,000)
Other income	1,500	718	(782)
Total Revenues	<u>\$ 103,000</u>	<u>\$ 152,808</u>	<u>\$ 49,808</u>
Expenditures			
Current Operating			
Administrative	\$ 3,000	\$ 5,200	(1,800)
Gas and oil	4,200	3,817	1,183
Insurance	10,900	9,956	546
Payroll taxes	500	502	(2)
Per diem	-	5	(5)
Professional services	2,000	2,780	(780)
Public safety	10,000	13,857	(3,857)
Repairs	3,000	14,499	(15,499)
Salary	6,870	6,870	-
Travel	-	-	-
Uniforms	1,000	434	566
Utilities	4,000	3,858	142
Worth's pension fund	2,000	2,519	(519)
Capital Outlay			
Fire protection equipment	2,000	2,807	(807)
Office equipment and furniture	-	2,686	(2,686)
Land	20,000	14,000	6,000
Construction of building	10,000	-	10,000
Total Expenditures	<u>\$ 113,770</u>	<u>\$ 82,352</u>	<u>\$ 31,418</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (9,770)</u>	<u>\$ 50,456</u>	<u>\$ 60,226</u>
Fund Balance at Beginning of Year	<u>\$ 129,225</u>	<u>\$ 129,225</u>	<u>\$.00</u>
Fund Balance at End of Year	<u>\$ 119,455</u>	<u>\$ 179,681</u>	<u>\$ 60,226</u>

See accompanying notes and accountants' report.

Livingston Parish Fire Protection District No. 1
Albany, Louisiana

Notes to Financial Statements

December 31, 2001

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Livingston Parish Fire Protection District No. 1
Albany, Louisiana

Notes to Financial Statements

December 31, 2001

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 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, 1993, 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.

I. 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 the 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 District is a component unit of the Livingston Parish Council, the financial reporting entity. The Livingston Parish Council is financially accountable for the 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 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 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.

Livingston Parish Fire Protection District No. 1
Albany, Louisiana

Notes to Financial Statements (Continued)

December 31, 2001

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 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 33:1422, is the principal fund of the District and accounts for the operations of the District. The District's primary source of revenue is an ad valorem tax levied by the Council. General operating expenditures are paid from this fund.

13. **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

All ad valorem taxes are recorded in the year the taxes are assessed. All 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.

Livingston Parish Fire Protection District No. 1
Aberny, Louisiana

Notes to Financial Statements (Continued)

December 31, 2004

6. Budgets

The budget was prepared on the modified accrual basis of accounting, and was adopted June 11, 2004. All expenditures appropriations lapse at year end.

7. Cash And Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under State law, the District may deposit funds in demand deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the 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. Investments are stated at cost.

8. 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. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. 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.

9. Accumulated Compensated Absences

The District has no policy regarding employees' vacation pay and employees' sick leave benefits as the District has no full-time employees. As a result, the District has no accumulated compensated absences requiring recognition in accordance with GASB Statement 36.

10. Total Columns On Statements

Total columns on the combined statements - overview are captioned "Memorandum 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 cash flows in conformity with generally accepted accounting principles. Neither is such data

Livingston Parish Fire Protection District No. 1
A Bary, Louisiana

Notes to Financial Statements (Continued)

December 31, 2001

comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. **Levied Taxes**

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

<u>2001 Authorized and Levied Millage</u>	
General Fund	12.50

3. **Cash And Cash Equivalents**

At December 31, 2001, the District had cash and cash equivalents (bank balances) totaling \$104,022, as follows:

Demand Deposits	\$ 62,599
Time Deposits	<u>61,423</u>
Total	<u>\$ 104,022</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 pledged 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2001, the District had \$104,254 in deposits (reflected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance.

4. **Intergovernmental Receivables**

The intergovernmental receivables of \$78,326 at December 31, 2001 are as follows:

Ad Valorem Taxes	\$ 64,618
State Revenue Sharing Receivable	<u>13,708</u>
Total	<u>\$ 78,326</u>

Livingston Parish Fire Protection District No. 1
Albany, Louisiana

Notes to Financial Statements (Continued)

December 31, 2001

5. **Changes In General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance 03/01/01	Current Year		Balance 12/31/01
		Additions	Deletions	
Land	\$ 1,000	\$ 14,000	\$ -	\$ 15,000
Buildings	8,265	-	-	8,265
Vehicles	114,589	-	-	114,589
Fire Protection Equipment	108,548	2,007	-	110,555
Office Equipment/Furniture	10,354	2,686	-	13,040
Other Assets	1,650	-	-	1,650
Total	<u>\$ 240,356</u>	<u>\$ 18,693</u>	<u>\$ -</u>	<u>\$ 260,918</u>

6. **Compensated Absences**

At December 31, 2001, the District does not have any employees that accumulate or vest benefits.

7. **Leases**

At December 31, 2001, the District does not have any capital or operating leases.

8. **Litigation And Claims**

At December 31, 2001, the District does not have any litigation or claims against it.

9. **Compensation Of Commissioners**

Louisiana Revised Statute 33:4504(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 year as compensation for their services.

Other Reports

**Independent Accountants' Report on Applying
Agreed – Upon Procedures**

January 17, 2002

**Independent Accountants' Report
On Applying Agreed-Upon Procedures**

Board of Commissioners
Livingston Parish Fire Protection District No. 1
Post Office Box 1791
Albany, Louisiana 70011

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 Auditors, 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, 2000, included in the accompanying *Louisiana Affidavits Juramentaire*. 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 purposes 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).

There were no expenditures made during the year for materials and supplies exceeding \$15,000 and no expenditures were made for public works exceeding \$100,000. Therefore, the District was in compliance with the provisions of LSA-RS 38:2211-2251.

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 interests 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.

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

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

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

We traced the adoption of the original budget to the minutes of a meeting held on June 11, 2001 which indicated that the budget had been adopted by the commissioners of Livingston Parish Fire Protection District No. 1 by a vote of 5 in favor and none opposed. However, the budget was not adopted prior to the beginning of the fiscal year, as required by law. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if there were unfavorable variances. Total revenue may not be more than 5% less than budget and expenditures may not exceed the budget by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

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

- (a) issue payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made 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 authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the Board of Commissioners.

Meetings

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

The District properly complied with the requirements of the open meeting law.

Bank

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.

We inspected copies of all bank deposit slips for the period under examination and noted no deposit that appeared 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.

A reading of the minutes of the District for the year indicated no approval for the payments noted. We also inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated April 28, 2001 included only one comment or unresolved matter. The District did not adopt its budget prior to the beginning of the fiscal year as required by law.

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. Under Louisiana Revised Statute 24:512, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Dennis & James, CPAs
(A Professional Corporation)

Louisiana Attestation Questionnaire

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

_____, (Date Transmitted)

Dustin & James, CPAs, P. C. _____
401 East Thomas Street _____
Hammond, Louisiana 70408 _____ (Auditor)

In connection with your compilation of our financial statements as of December 31, 2001 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 regulation 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 (date of completion/representation).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2272, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

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 No

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, 1998, under circumstances that would constitute a violation of LSA/RS 42:1118.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1201-14) or the budget requirements of LSA-RS 38:24.

Yes No

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, 44:3, 44:31, and 44:39.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:554, 24:603, and/or 24:62, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

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 30 of the 1924 Louisiana Constitution, and LSA-RS 30:1410.65-1410.85.

Yes No

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 14:130, and AG opinion 79-723.

Yes No

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.

 _____ CHIEF Richard Goodwin Date 08/27/01

 _____ PRESIDENT Paul Parker Date 08/27/01

 _____ SEC/TREASURER Lloyd Rogers Date 08/27/01

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