

LIVINGSTON PARISH 7 DISTRICT
LIVINGSTON, Louisiana

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ANNUAL SWORN FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, ____
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 A. 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, 1999, 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 11 day of April, 2000.

J. A. Cervell
NOTARY PUBLIC

Officer JEANIE A. MARTIN sec/tr.
Address PO Box 244
LIVINGSTON, LA. 70754
Telephone No. 225 698-1669

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. 3

Release Date 4/19/00

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 12-31, 1999**

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Ad valorem taxes	\$	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)	18,207.87		
Other			
Interest earnings			
Other revenues:			
<u>CARRY OVERS</u>	996.58		
<u>INSURANCE REBATE</u>	5137.75		
Total revenues	24,342.20		
EXPENDITURES			
Salaries and related benefits			
Compensation paid board members			
Legal and accounting	155.00		
Insurance	1876.20		
Office supplies	179.13		
Repairs and maintenance	16,586.97		
Utilities	2,073.88		
Capital outlay			
Debt service	3,292.50		
Other			
Total expenditures	24,163.68		
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	996.58		
FUND BALANCES (Deficit) AT END OF YEAR	\$178.52		\$

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 12-31, 1999

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
	\$	\$	\$
<u>REVENUE SHARING</u>		<u>18,207.87</u>	
<u>INSURANCE REBATE</u>		<u>5,137.75</u>	
Total revenues		<u>23,345.62</u>	
EXPENDITURES			
Total expenditures		<u>24,163.68</u>	
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		<u>996.58</u>	
FUND BALANCE (Deficit) AT END OF YEAR	\$	<u>\$ 1,785.26</u>	

The accompanying notes are an integral part of this statement.

5. INVESTMENTS

At December 31, ____, 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, ____:

Class of Receivable	General Fund	Debt Service Fund	Total
	Ad valorem taxes	\$ _____	\$ _____
Accounts	<u>178.52</u>	_____	<u>178.52</u>
Other	_____	_____	_____
Total	<u>\$ 178.52</u>	\$ _____	<u>\$ 178.52</u>

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

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

The following is a summary of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of ____, 19__:

Fiscal year:	Buildings	Equipment	Other	Total
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:

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

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	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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>
1999	\$	\$	\$
2000		5922.42	
2001		5922.42	
2002		5922.42	
Total	\$	<u>17767.26</u>	\$