

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

Independence, Louisiana

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended
December 31, 2015

ANTHONY B. BAGLIO, CPA.
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

Annual Financial Statements
As of and for the Year Ended December 31, 2015
With Supplemental Information Schedules

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ANTHONY B. BAGLIO, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

Independent Accountant's Review Report

Board of Commissioners
Livingston Parish Fire Protection District No. 11
of the Parish of Livingston
Independence, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and the major fund of Livingston Parish Fire Protection District No. 11, a component unit of the Livingston Parish Council, as of and for the year ended December 31, 2015, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the object of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this include the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matter Paragraph(s)

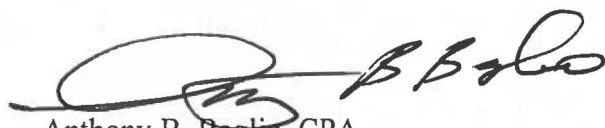
Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and do not express an opinion on such information.

Required Supplementary Information

Management has omitted the budgetary comparison schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of my review of the basic financial statements is not affected by this missing information.

Management has omitted the Management's Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

A handwritten signature in black ink, appearing to read 'Anthony B. Baglio', is written over a horizontal line.

Anthony B. Baglio, CPA
A Professional Accounting Corporation
Hammond, LA
February 13, 2020

Basic Financial Statements
Government-Wide Financial Statements

STATEMENT A

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

STATEMENT OF NET POSITION

December 31, 2015

	<u>Governmental Activities</u>
Assets	
Current assets:	
Cash and cash equivalents	\$ 48,623
Accounts receivables, ad valorem taxes	19,282
Accounts receivables, user fees	13,567
Accounts receivables, revenue sharing	<u>4,302</u>
Total current assets	<u>85,774</u>
Capital assets:	
Capital assets, net	<u>242,729</u>
Total capital assets	<u>242,729</u>
TOTAL ASSETS	<u><u>328,503</u></u>
Liabilities	
Current liabilities:	
Accounts payable	<u>302</u>
Total current liabilities	<u>302</u>
TOTAL LIABILITIES	302
Net Position	
Invested in capital assets, net	242,729
Restricted	3,177
Unrestricted	<u>82,295</u>
TOTAL NET POSITION	<u><u>328,201</u></u>

See accompanying notes and independent accountant's review report

STATEMENT B

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015

	<u>Governmental Activities</u>
Expenses	
Public safety	\$ (41,909)
Materials and supplies	(8,370)
Other charges	(3,886)
Depreciation	<u>(17,991)</u>
TOTAL EXPENSES	(72,156)
General Revenues	
Ad valorem taxes	21,146
User fees	16,896
State revenue sharing	4,302
Fire rebate	11,737
Interest earnings	5
Gain on sale of assets	3,330
State grant	148,851
Miscellaneous income	<u>1,000</u>
TOTAL GENERAL REVENUES	<u>207,267</u>
Change in Net Position	135,111
NET POSITION AT BEGINNING OF YEAR, restated	<u>193,090</u>
NET POSITION AT END OF YEAR	<u>\$ 328,201</u>

See accompanying notes and independent accountant's review report

Basic Financial Statements

Fund Financial Statements

Governmental Fund Financial Statements

STATEMENT C

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

**Balance Sheet – Governmental Fund
December 31, 2015**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 48,623
Accounts receivables, ad valorem taxes	19,282
Accounts receivables, user fees	13,567
Accounts receivables, revenue sharing	<u>4,302</u>
TOTAL ASSETS	<u><u>85,774</u></u>
LIABILITIES AND FUND BALANCE	
Current Liabilities:	
Accounts payable	<u>302</u>
Total Liabilities	302
Fund Balance:	
Assigned	3,177
Unassigned	<u>82,295</u>
Total Fund Balance	<u>85,472</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 85,774</u></u>

See accompanying notes and independent accountant's review report

STATEMENT D

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

Reconciliation of the Governmental Fund Balance Sheet
to the Government-Wide Statement of Net position
December 31, 2015

Amounts reported for governmental activities in the statement of
net position are different because:

Total Fund Balance, Governmental Funds (Statement C)	\$ 85,472
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Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds. These
assets consist of:

Governmental capital assets, net of depreciation	<u>242,729</u>
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Net Position, Governmental Activities (Statement A)	<u>\$ 328,201</u>
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See accompanying notes and independent accountant's review report

STATEMENT E

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

Statement of Revenues, Expenditures and Changes in Fund Balances GOVERNMENTAL FUND For the Year Ended December 31, 2015

	General Fund
REVENUES	
Ad valorem taxes	\$ 21,146
User fees	16,896
State revenue sharing	4,302
Fire rebate	11,737
Interest earnings	5
Proceeds from sale of assets	3,330
State grant	148,851
Miscellaneous income	1,000
TOTAL REVENUES	207,267
EXPENDITURES	
Public safety	41,909
Materials and supplies	8,370
Other charges	3,886
Capital outlay	148,058
TOTAL EXPENDITURES	202,223
NET CHANGE IN FUND BALANCE	5,044
FUND BALANCES AT BEGINNING OF YEAR, restated	80,428
FUND BALANCES AT END OF YEAR	\$ 85,472

See accompanying notes and independent accountant's review report

STATEMENT F

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2015

Amounts reported for governmental activities in the Statement of
activities are different because:

Total Net Change in Fund Balance, Governmental Funds (Statement E) \$ 5,044

Amounts reported for governmental activities in the Statement of
Activities are different because:

Capital outlays are reported in governmental funds as
expenditures. However, in the Statement of Activities,
the cost of these assets is allocated over their estimated
useful lives as depreciation expense. These differences
consist of:

Work in progress – building addition	117,494
Purchases of equipment	30,564
Depreciation expense	<u>(17,991)</u>

Change in Net Position, Governmental Activities (Statement B) \$ 135,111

See accompanying notes and independent accountant's review report

Notes to the Financial Statements

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

Introduction

The accompanying financial statements have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements – Management’s Discussion and Analysis for State and Local Governments*, issued in June, 1999.

1. Summary of Significant Accounting Policies

A. Financial Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Council is the financial reporting entity for Livingston Parish. The financial reporting entity consists of (a) primary government (the Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statement to be misleading or incomplete. Because Board members of the District are appointed by the Council, the District was determined to be a component unit of the Council.

The accompanying basic financial statements present information only on the fund maintained by the District and do not present information on the Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The District uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

Governmental Funds

Governmental funds account for all of the District's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District. The following are the District's governmental funds:

General Fund – the primary operating fund of the District which accounts for the operations of the District. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District's policy.

C. Measurement Focus/Basis of Accounting

Basic Financial Statements – Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the District as a whole. These statements include all the non-fiduciary activities of the District. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Interest earnings and other revenues not properly included among program revenues are reported instead as general revenues.

The District does not allocate indirect expenses.

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

Basic Financial Statements – Governmental Funds

The amounts reflected in the General Fund 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. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of the current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District's operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end except ad valorem taxes and state revenue sharing, which are recognized in the period for which they are levied. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which are recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – Revenues are generally recognized when they become measurable and available as net current assets. Ad valorem tax revenue, state revenue sharing revenue, and interest revenue are recorded when due. 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.

Reconciliation – Explanation of differences between the governmental fund balance sheet and the government-wide statement of net position is presented in Statement D of the basic financial statements. Explanation of differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities is presented in Statement F of the basic financial statements.

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

D. Cash, and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Under State law, the District may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

E. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated costs if historical costs are not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. At December 31, 2015, the District did not have a formal capitalization policy establishing a capitalization / expense policy.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

F. Net Position

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net Investment in Capital Assets – consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position – consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
3. Unrestricted Net Position – all other net position is reported in this category.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

G. Fund Balance

In the governmental fund financial statements, fund balance is classified as follows:

1. Nonspendable Fund Balance – amounts that cannot be spent because they are either no in spendable form or legally or contractually required to be maintained.
2. Restricted Fund Balance – amounts that can be spent only for specific purposes because of enabling legislation, or externally imposed conditions by grantors, creditors, or citizens.
3. Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the Board of Commissioners (the District's highest level of decision-making authority).
4. Assigned Fund Balance – amounts that are intended to be used by the District for specific purposes but do not meet criteria to be classified as restricted or committed.
5. Unassigned Fund Balance – all amounts not included in other spendable classifications.

When fund balance resources are available for a specific purpose in multiple classifications, the District will generally use the most restrictive funds first in the following order: restricted, committed, assigned and unassigned as they are needed. However, the District's management reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make various estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

2. Levied Taxes

Ad valorem taxes attach as an enforceable lien on property on January 1 each year. Taxes are levied by the District during the year, are billed to taxpayers, and become due in November. Billed taxes become delinquent on December 31 of each year. The Livingston Parish Sheriff's Office bills and collects the property taxes using the assessed value determined by the Livingston Parish Tax Assessor. The taxes are generally collected in December of the current year and

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

January and February of the ensuing year. For 2015, the District levied 10.00 mills for a total tax levy of \$20,094 on taxable property valuation totaling \$4,184,190.

3. Deposits and Investments

The District has cash and cash equivalents totaling \$48,623 at December 31, 2015. 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 bank. These pledged 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.

The following is a summary of cash and cash equivalents at December 31, 2015, with the related federal deposit insurance and pledged securities.

Bank Balances:

Insured (FDIC Insurance)	\$ 48,623
Uninsured and collateralized:	
Collateral held by pledging bank's trust department not in the District's name	0
Uninsured and Uncollateralized	<u>0</u>

Total Deposits	<u>\$ 48,623</u>
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Even though the pledged securities are not held in the entity's name, LRS 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District that the fiscal agent failed to pay deposited funds on demand. Deposits collateralized by pledged securities are considered to be exposed to credit risk (Category 3) under the provisions of FASB Statement 40. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial risk. As of December 31, 2015, the District was in compliance with state law which requires any uninsured cash balances with the fiscal agent bank to be adequately collateralized by a pledge of securities.

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

4. Receivables

The following is a summary of receivables at December 31, 2015:

<u>Class of Receivable</u>	<u>Total</u>
Ad valorem taxes	\$ 19,282
State revenue sharing	4,302
User fees	13,567
Total	<u>\$ 37,151</u>

5. Capital Assets

Capital assets and depreciation for governmental activities as of and for the year ended December 31, 2015:

	12/31/14	Increases	Decreases	Balance 12/31/15
Capital Assets Not Being Depreciated:				
Work in Progress	\$ 0	117,494	0	\$ 117,494
Total Capital Assets Not Being Depreciated	<u>0</u>	<u>117,494</u>	<u>0</u>	<u>117,494</u>
Capital Assets Being Depreciated:				
Building	130,000	0	0	130,000
Equipment	124,000	0	0	124,000
Vehicles	264,075	30,564	0	294,639
Total Capital Assets Being Depreciated	<u>518,075</u>	<u>30,564</u>	<u>0</u>	<u>548,639</u>
Less Accumulated Depreciation For:				
Building	55,513	3,333	0	58,846
Equipment	118,031	2,912	0	120,943
Vehicles	231,869	11,746	0	243,615
Total Accumulated Depreciation	<u>405,413</u>	<u>17,991</u>	<u>0</u>	<u>423,404</u>
Capital Assets Being Depreciated, net	<u>112,662</u>	<u>12,573</u>	<u>0</u>	<u>125,235</u>
Government Activities Capital Assets, Net	<u>\$ 112,662</u>	<u>\$ 130,067</u>	<u>\$ 0</u>	<u>\$ 242,729</u>

Depreciation expenses of \$17,991 for the year ended December 31, 2015 was charged to the governmental activities.

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11
NOTES TO THE FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2015

6. Accounts, Salaries and Other Payables

The payables of \$302 at December 31, 2015 were as follows:

Accounts payable	\$ 302
TOTAL LIABILITIES	<u>\$ 302</u>

7. Risk Management

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District attempts to minimize risk from significant losses through the purchase of commercial insurance.

8. Compensation of Board Members

In accordance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature, the District is required to present a schedule of per diem payments to Board members. As authorized by LRS 40:1498, each member of the Board shall be reimbursed any expenses incurred in performing the duties imposed upon them by virtue of their serving as members. Currently, the District does not pay compensation to board members.

9. Subsequent Events

Management has evaluated subsequent events through the date the financial statements were available to be issued, which was February 13, 2020, and determined that there were no significant subsequent events that require disclosure in the financial statements. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

10. Compliance with Laws

The District did not comply with the Local Government Budget Act by not preparing a budget. They also did not comply with Louisiana Audit Laws by submitting the wrong report based on its revenue.

OTHER SUPPLEMENTAL SCHEDULE

LIVINGSTON PARISH FIRE PROTECTION DISTRICT NO. 11

**Schedule of Compensation, Benefits and Other Payment to Agency Head
For the Year Ended December 31, 2015**

Agency Head: Michael Widdon, Fire Chief

<u>Purpose</u>	<u>Amount</u>
Reimbursement for telephone	\$ 2,069
Award	50
	<u>\$ 2,119</u>

See independent accountant's review report

ANTHONY B. BAGLIO, CPA
A PROFESSIONAL ACCOUNTING CORPORATION
2011 Rue Simone
Hammond, Louisiana 70403
(985) 542-4155 or (985) 542-4186

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Commissioners
Livingston Parish Fire Protection District No. 11
of the Parish of Livingston
Independence, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Livingston Fire Protection District No. 11, and the Louisiana Legislative Auditor (the specified parties), District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2015, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures made during the year for material and supplies exceeding \$30,000. There was a grant issued for public works exceeding \$154,450. I examined documentation that indicated these expenditures had been properly advertised and accepted in accordance with the provisions of the applicable statutes.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided me with the required list from all board members. All of the board members did not include their spouse on the list with the exception of one board member who did include their spouse.

3. Obtain a listing of all employees paid during the fiscal year.

There are no employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

There are no employees.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management did not provide the list of outside business interests of board members. Could not determine whether any vendors appear on both lists.

Budgeting

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

Management did not adopt a budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

Management did not adopt a budget.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

Management did not adopt a budget.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation.

I examined supporting documentation for each of the six selected disbursements and found that payment was for proper amount and made to the correct payee.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All six of the payment were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

The District does not have a policy regarding approval of disbursements.

Meeting

- 10. Obtain evidence from management to support that agendas for meetings recorded in the minutes book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meeting law); and report whether there are any exceptions.

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. The District complied with the law to post the notice.

Debt

- 11. Obtain bank deposits slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of banks loans, bond, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Inspection of all bank deposit slips for the period under examination showed that none of the deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses:

- 12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

The District has no employees.

State Audit Law

- 13. Report whether the agency provided for a timely report in accordance with R.S 24:513.

The District's report for fiscal year ended December 31, 2015 was initially filed in a timely manner. It was later discovered in July, 2019, that there was a grant issued and money deposited into a separate bank account that had not been accounted for in the records causing the report issued (a compilation) to be incorrect.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

There was a grant issued that was subject to the public bid law and money deposited into a separate bank account that had not been accounted for in the records causing the report issued (a compilation) to be incorrect.

Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

My prior year report, dated May 31, 2015, did not include any suggestions, exceptions, recommendations or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Anthony B Baglio
Hammond, LA
February 13, 2020

**Attachment: Signed Louisiana Attestation Questionnaire
Schedule of Current Year Findings and Responses**

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____(Date Transmitted)

Anthony B Baglio (CPA Firm Name)
2011 Rue Simone (CPA Firm Address)
Hammond, LA 70462 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/15 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the 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 R.S. 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, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒ No ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

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 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

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, R.S. 14:138, and AG opinion 79-729.

Yes [☒] No [☒

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [☒] No [☐]

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [☒] No [☐]

We have evaluated our compliance with these laws and regulations prior to making these representations.

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.

Yes [☒] No [☐]

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [☒] No [☐]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants 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 your report.

Yes [☒] No [☐]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [☒] No [☐]

The previous responses have been made to the best of our belief and knowledge.

Richard

Secretary 10/14/19 Date

George Whiddon

Treasurer 10/14/19 Date

Charles W. F. May

President 10-14-19 Date

Schedule of Current Year Findings and Responses

LIVINGSTON FIRE PROTECTION DISTRICT NO. 11
Schedule of Current Year Findings and Responses

2015-001 Local Government Budget Act

Criteria: The Local Government Budget Act (LSA-RS 39:1305) requires a political subdivision to prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund.

Condition: The District did not prepare a budget for the general fund for the year ended December 31, 2015.

Cause: Procedures were not in place to ensure a budget was prepared for the year ended December 31, 2015.

Effect: Since the District failed to properly prepare and adopt a budget, the District is not in compliance with the local government budget act.

Recommendation: I recommend management prepare a budget each calendar year.

Views of responsible officials and planned corrective actions: Management will take measures and design procedures to ensure the budget is properly prepared and adopted according to state law.

2015-002 Louisiana Audit Laws

Criteria: The Louisiana audit law (R.S. 24:513) requires a local government agency to file a report depending on the amount of revenues and other sources/local and state assistance received.

Condition: The District did not reveal the existence of a bank account into which grant funds were deposited. This caused the total revenues to exceed the threshold amount requiring a review rather than the submitted compilation.

Cause: Procedures were not adequately designed to ensure that the District accounted for all of the bank accounts for the year ended December 31, 2015.

Effect: Since the District did not include the bank account, the District was not in compliance with the Louisiana audit law.

Recommendation: I recommend that management keep a listing of all bank accounts, and make sure they all are used for reporting purposes.

Views of responsible officials and planned corrective action: Management will take measures and design procedures to ensure that all bank accounts are accounted for monthly and at year end to ensure proper reports are filed.