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**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 5
ST. TAMMANY PARISH POLICE JURY
Folsom, Louisiana**

COMPONENT UNIT FINANCIAL STATEMENTS

As of and for the Year Ended

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 8-16-00

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 5
ST. TAMMANY PARISH POLICE JURY
Folsom, Louisiana

Component Unit Financial Statements

As of and for the Year Ended
December 31, 1999

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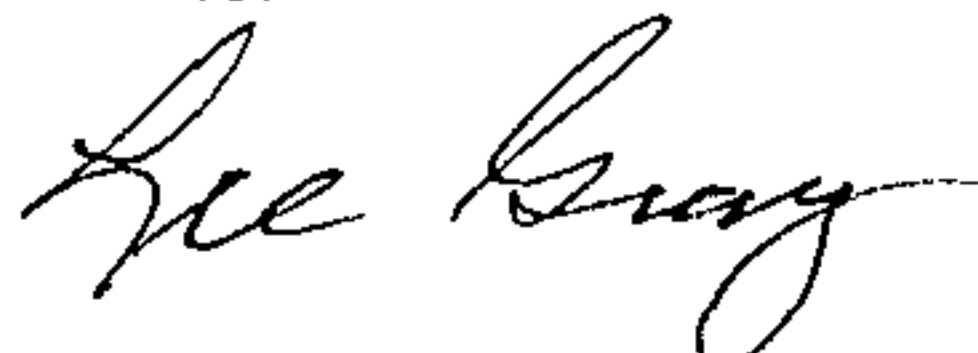
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Board of Commissioners
St. Tammany Parish Fire
Protection District No. 5
St. Tammany Parish Police Jury
Folsom, Louisiana

I have compiled the accompanying financial statements of St. Tammany Parish Fire Protection District No. 5, a component unit of the St. Tammany Parish Police Jury, as of and for the year ended December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued 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 management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Certified Public Accountant

June 22, 2000

St. Tammany Parish Fire Protection District No. 5

BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUP
December 31, 1999

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Total</u>
	<u>General</u>	<u>General</u>	<u>(Memorandum)</u>
	<u>Fund</u>	<u>Fixed</u>	<u>Only)</u>
		<u>Assets</u>	
<u>ASSETS AND OTHER DEBITS</u>			
Cash	\$170,980	\$ -	\$ 170,980
Receivables, net of allowance for uncollectible of \$15,500	226,766	-	226,766
Land, buildings, and equipment	<u>-</u>	<u>1,132,120</u>	<u>1,132,120</u>
 TOTAL ASSETS AND OTHER DEBITS	 <u>\$397,746</u>	 <u>\$1,132,120</u>	 <u>\$1,529,866</u>
 <u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>			
<u>Liabilities</u>			
Deductions from ad valorem taxes payable	\$ 6,507	\$ -	\$ 6,507
Accounts payable	<u>7,802</u>	<u>-</u>	<u>7,802</u>
 Total Liabilities	 <u>14,309</u>	 <u>-</u>	 <u>14,309</u>
<u>Equity and Other Credits</u>			
Investment in general fixed assets	-	1,132,120	1,132,120
Fund balance - unreserved - undesignated	<u>383,437</u>	<u>-</u>	<u>383,437</u>
 Total Fund Equity	 <u>383,437</u>	 <u>1,132,120</u>	 <u>1,515,557</u>
 TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	 <u>\$397,746</u>	 <u>\$1,132,120</u>	 <u>\$1,529,866</u>

See accountant's compilation report.

St. Tammany Parish Fire Protection District No. 5

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Year Ended December 31, 1999

REVENUES

Ad valorem taxes	\$212,234
Intergovernmental revenues:	
State revenue sharing	21,485
Fire insurance premium rebate	10,030
Interest earnings	<u>6,927</u>
Total Revenues	<u>250,676</u>

EXPENDITURES

Contract labor	3,094
Dispatcher fees	4,725
Insurance	25,132
Operations and repairs	21,304
Professional fees	5,626
Statutory charges	6,507
Supplies	519
Training	2,170
Utilities	2,835
Capital outlay	42,172
Debt service:	
Principal	49,769
Interest	2,939
Other	<u>35</u>
Total Expenditures	<u>166,827</u>

EXCESS OF REVENUES OVER EXPENDITURES	83,849
---	--------

OTHER FINANCING SOURCES

Sale of equipment	<u>2,200</u>
-------------------	--------------

EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	86,049
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FUND BALANCE - BEGINNING	<u>297,388</u>
--------------------------	----------------

FUND BALANCE - ENDING	<u>\$383,437</u>
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See accountant's compilation report.

St. Tammany Parish Fire Protection District No. 5

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND - GENERAL FUND
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<u>REVENUES</u>			
Ad valorem taxes	\$197,700	\$212,234	\$ 14,534
Intergovernmental revenues:			
State revenue sharing	19,000	21,485	2,485
Fire insurance premium rebate	10,000	10,030	30
Interest earnings	<u>3,000</u>	<u>6,927</u>	<u>3,927</u>
Total Revenues	<u>229,700</u>	<u>250,676</u>	<u>20,976</u>
 <u>EXPENDITURES</u>			
Salaries	33,220	-	33,220
Contract labor	5,000	3,094	1,906
Dispatcher fees	5,000	4,725	275
Insurance	26,500	25,132	1,368
Operations and repairs	33,500	21,304	12,196
Professional fees	4,000	5,626	(1,626)
Statutory charges	6,180	6,507	(327)
Supplies	800	519	281
Training	4,000	2,170	1,830
Utilities	4,500	2,835	1,665
Capital outlay	133,000	42,172	90,828
Debt service:			
Principal	50,000	49,769	231
Interest	3,000	2,939	61
Other	<u>1,000</u>	<u>35</u>	<u>965</u>
Total Expenditures	<u>309,700</u>	<u>166,827</u>	<u>142,873</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 (80,000)	 83,849	 163,849
 <u>OTHER FINANCING SOURCES</u>			
Sale of equipment	-	2,200	2,200
Financing of truck	<u>80,000</u>	<u>-</u>	<u>(80,000)</u>
 EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	 -	 86,049	 86,049
 FUND BALANCE - BEGINNING	 <u>297,388</u>	 <u>297,388</u>	 <u>-</u>
 FUND BALANCE - ENDING	 <u>\$297,388</u>	 <u>\$383,437</u>	 <u>\$ 86,049</u>

See accountant's compilation report.

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
St. Tammany Parish Fire
Protection District No. 5
St. Tammany Parish Police Jury
Folsom, Louisiana

I have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of St. Tammany Parish Fire Protection District No. 5, a component unit of the St. Tammany Parish Police Jury, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Tammany Parish Fire Protection District No. 5's compliance with certain laws and regulations during the year ended December 31, 1999, included in the accompanying Louisiana Attestation Questionnaire. 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, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material 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).

The District spent a total of \$28,672 in 1999 for various fire equipment. I examined documentation which indicated that the District properly advertised bids for this equipment in accordance with the provisions of LSA-RS 38:2211-2251. However, no bid acceptance was noted in meeting minutes.

The St. Tammany Parish Police Jury has adopted purchasing procedures which require basically all funded parish Boards and Commissions to follow more restrictive competitive bidding procedures.

However, my agreed-upon procedures included testing for the District's compliance with the Louisiana public bid law only.

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 me with the required list, including the noted information, for each board member. The District had no employees during the year ended December 31, 1999.

St. Tammany Parish Fire Protection District No. 5
Independent Accountant's Report
on Applying Agreed-Upon Procedures - (continued)

3. Obtain from management a listing of all employees paid during the period under examination.

The District had no paid employees during the year ended December 31, 1999.

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.

Since there were no paid employees during 1999, this procedure was not necessary.

Budgeting

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

Management provided me with a copy of the budget. There were no amendments.

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

I traced the adoption of the original budget to the minutes of a meeting held December 22, 1998.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

I compared the revenues and expenditures of the 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 6 disbursements made during the period under examination and:

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

I examined supporting documentation for five of the six selected disbursements and found that payment was for the proper amount and made to the correct payee. One payment (check # 5398) had no supporting documentation.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

Five of the payments were properly coded to the correct fund and general ledger account. One payment (check # 5350) was improperly coded to building repairs and maintenance instead of equipment repairs and maintenance.

- (c) determine whether payments received approval from proper authorities.

All of the payments were approved by the Board of Commissioners.

St. Tammany Parish Fire Protection District No. 5
Independent Accountant's Report
on Applying Agreed-Upon Procedures - (continued)

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 Fire District is required to post a notice of each meeting and the accompanying agenda on the door of the fire station. I examined documentation that such notices were posted.

Debt

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.

I noted no deposits which 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 payments which may constitute bonuses, advances, or gifts. Also, there were no employees during the year ended December 31, 1999.

Asset Management

12. The prior year finding regarding maintenance of the District's equipment ledger is repeated this year. The District does not have a complete listing of its equipment inventory.

The District maintains a card file and an equipment ledger, but neither is totaled and reconciled to the General Fixed Assets in the financial statements.

Recommendation

I continue to recommend that a total page be maintained in the equipment ledger. Any equipment purchases exceeding \$200 (District policy) should be entered into the ledger and the total page updated accordingly. (Perhaps a copy of each equipment invoice could be made and initialed when posted into the ledger.) At the end of each year, the ledger pages should be added and reconciled to the total page and to the financial statements.

The equipment invoices should be retained in a permanent file.

An alternate solution would be for the District to begin using the computer software it purchased for maintaining equipment inventory. Under this alternative, a procedure must be established for entering new purchases into the system.

St. Tammany Parish Fire Protection District No. 5
Independent Accountant's Report
on Applying Agreed-Upon Procedures - (continued)

Other Matters

13. No per diem was paid to board members during the year ended December 31, 1999.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of St. Tammany Parish Fire Protection District No. 5, 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. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

June 22, 2000

**LOUISIANA
ATTESTATION
QUESTIONNAIRE**

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

_____ (Date Transmitted)

Lee Gray, CPA	(Auditors)
P.O. Box 368	
Amite, LA 70422	

In connection with your compilation of our financial statements as of [date] 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/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

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, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, 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 33 of the 1974 Louisiana Constitution, and LSA-RS 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, LSA-RS 14:138, and AG opinion 79-729.
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.

<u>Ernest J. Darden III</u>	Secretary	<u>4/25/00</u>	Date
<u>Bob [Signature]</u>	Treasurer	<u>4/25/00</u>	Date
<u>Renny J. Watson</u>	President	<u>4/25/00</u>	Date

St. Tammany Parish Fire Protection District No. 5

Summary Schedule of Prior Attestation Findings

For the Year Ended December 31, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
98-1	12/31/98	Budgeted revenues exceeded actual	Yes	N/A
98-2	12/31/98	Detailed agenda for meeting notices	Yes	N/A
98-3	12/31/96	No total listing of equipment	No	Computer inventory will be completed

St. Tammany Parish Fire Protection District No. 5

Corrective Action Plan for
Current Year Attestation Findings

For the Year Ended December 31, 1999

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
99-1	No bid award noted in minutes	Acceptance of bids will be posted in the minutes.	Percy Watson	12/31/00
99-2	No supporting documentation for disbursements	There will be supporting documentation for all disbursements.	Percy Watson	12/31/00
99-3	Miscoding of disbursements	Future coding will be done correctly.	Percy Watson	12/31/00
99-4	No total listing of equipment	Computer inventory will be completed.	Percy Watson	12/31/00