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REPORT

**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 9**

DECEMBER 31, 1999 AND 1998

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.

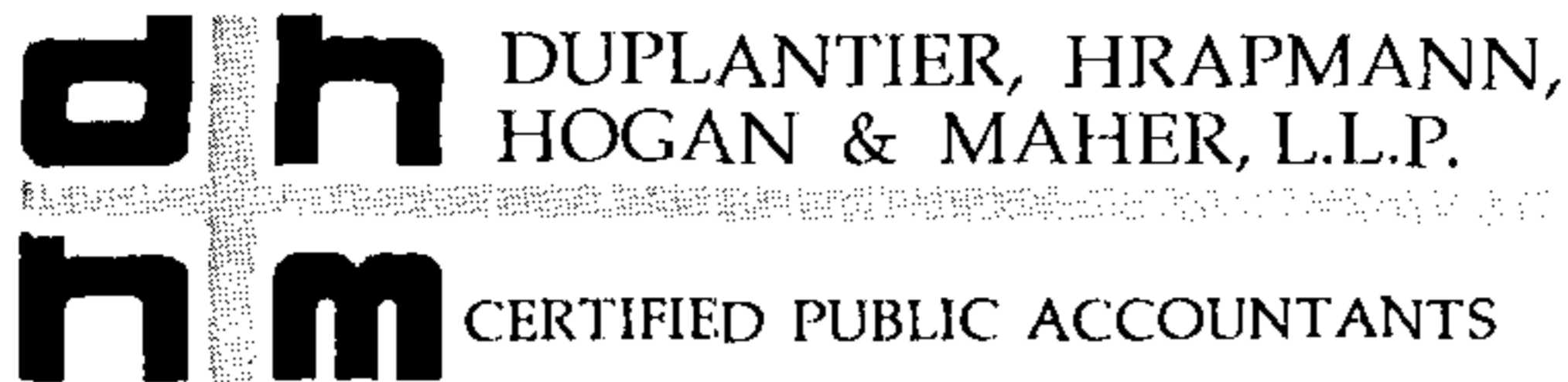
Release Date **JUL 19 2000**

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 9

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DECEMBER 31, 1999 AND 1998

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MICHAEL J. O'ROURKE, C.P.A.
WILLIAM G. STAMM, C.P.A.
CLIFFORD J. GIFFIN, JR., C.P.A.
DAVID A. BURGARD, C.P.A.
LINDSAY J. CALUB, C.P.A., L.L.C.
DAVID J. MUMFREY, C.P.A.
GUY L. DUPLANTIER, C.P.A.
BONNIE J. McAfee, C.P.A.

MICHELLE H. CUNNINGHAM, C.P.A.
KENNETH J. BROOKS, C.P.A., ASSOCIATE

1340 Poydras St., Suite 2000 • New Orleans, LA 70112
(504) 586-8866
FAX (504) 525-5888
cpa@dhhmcpa.com

A.J. DUPLANTIER, JR., C.P.A.
(1919-1985)
FELIX J. HRAPMANN, JR., C.P.A.
(1919-1990)
WILLIAM R. HOGAN, JR., C.P.A.
(1920-1996)
JAMES MAHER, JR., C.P.A.
(1921-1999)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA. CPAs

June 23, 2000

To the Board of Commissioners of
St. Tammany Parish Fire Protection District No. 9
P. O. Box 213
Bush, Louisiana 70431

We have compiled the accompanying financial statements of St. Tammany Parish Fire Protection District No. 9, a component unit of the St. Tammany Parish Police Jury, State of Louisiana, as of and for the years ended December 31, 1999 and 1998, 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated June 23, 2000 on the results of our agreed-upon procedures.

Duplantier, Hrapmann, Hogan & Maher LLP

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
 DECEMBER 31, 1999
 (Unaudited)

	Government Fund Type - General Fund	Account Groups		Total (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
<u>ASSETS AND OTHER DEBITS</u>				
ASSETS:				
Cash and cash equivalents	\$ 130,272	\$ --	\$ --	\$ 130,272
Ad valorem taxes receivable	147,316	--	--	147,316
Land, building and equipment	--	547,691	--	547,691
OTHER DEBITS:				
Amount to be provided for retirement of general long-term obligations	--	--	110,000	110,000
TOTAL ASSETS AND OTHER DEBITS	\$ <u>277,588</u>	\$ <u>547,691</u>	\$ <u>110,000</u>	\$ <u>935,279</u>
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES:				
Accounts payable	\$ 4,123	\$ --	\$ --	\$ 4,123
Payroll taxes payable	4,720	--	--	4,720
Certificates of indebtedness	--	--	110,000	110,000
Total liabilities	<u>8,843</u>	<u>--</u>	<u>110,000</u>	<u>118,843</u>
FUND EQUITY:				
Investment in general fixed assets	--	547,691	--	547,691
Fund balance - unrestricted	197,876	--	--	197,876
Fund balance - designated - capital outlay	70,869	--	--	70,869
Total fund equity	<u>268,745</u>	<u>547,691</u>	<u>--</u>	<u>816,436</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>277,588</u>	\$ <u>547,691</u>	\$ <u>110,000</u>	\$ <u>935,279</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
 DECEMBER 31, 1998
 (Unaudited)

	Government Fund Type - General Fund	Account Groups		Total (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
<u>ASSETS AND OTHER DEBITS</u>				
ASSETS:				
Cash and cash equivalents	\$ 98,053	\$ --	\$ --	\$ 98,053
Ad valorem taxes receivable	139,431	--	--	139,431
Land, building and equipment	--	513,852	--	513,852
OTHER DEBITS:				
Amount to be provided for retirement of general long-term obligations	--	--	126,000	126,000
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 237,484</u>	<u>\$ 513,852</u>	<u>\$126,000</u>	<u>\$ 877,336</u>
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES:				
Accounts payable	\$ 4,123	\$ --	\$ --	\$ 4,123
Payroll taxes payable	--	--	--	--
Certificates of indebtedness	--	--	126,000	126,000
Total liabilities	<u>4,123</u>	<u>--</u>	<u>126,000</u>	<u>130,123</u>
FUND EQUITY:				
Investment in general fixed assets	--	513,852	--	513,852
Fund balance - unrestricted	162,492	--	--	162,492
Fund balance - designated - capital outlay	70,869	--	--	70,869
Total fund equity	<u>233,361</u>	<u>513,852</u>	<u>--</u>	<u>747,213</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 237,484</u>	<u>\$ 513,852</u>	<u>\$126,000</u>	<u>\$ 877,336</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 GOVERNMENTAL FUND - GENERAL FUND
 STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE (GAAP)
 FOR THE YEARS ENDED DECEMBER 31, 1999 AND 1998
 (Unaudited)

	GENERAL FUND (GAAP) 1999	GENERAL FUND (GAAP) 1998
REVENUES		
Taxes:		
Ad valorem	\$ 142,061	\$ 115,873
Intergovernmental revenues:		
State revenue sharing	17,085	12,214
Fire insurance rebate	5,486	5,065
Interest	5,757	5,565
Total revenues	<u>170,389</u>	<u>138,717</u>
EXPENDITURES		
Public safety - fire protection:		
Communications	2,813	1,038
Legal and auditing	2,000	2,000
Insurance	13,925	12,782
Office and medical supplies	1,932	3,054
Payroll taxes	1,713	1,416
Pensions	4,135	4,638
Repairs and maintenance	13,679	24,611
Salaries	20,170	16,798
Telephone	6,581	6,482
Training	2,715	1,279
Truck operating	2,495	3,076
Turnout gear and hoses	1,934	6,842
Utilities	2,504	2,086
Debt service:		
Interest	7,454	8,382
Principal	16,000	15,000
Capital outlay	34,000	21,753
Miscellaneous	955	4,230
Total expenditures	<u>135,005</u>	<u>135,467</u>
Excess of revenues over expenditures	35,384	3,250
FUND BALANCE AT BEGINNING OF YEAR	<u>233,361</u>	<u>230,111</u>
FUND BALANCE AT END OF YEAR	<u>\$ 268,745</u>	<u>\$ 233,361</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 GOVERNMENTAL FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1999
 (Unaudited)

	General Fund (Non-GAAP)		
	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
REVENUES			
Taxes:			
Ad valorem	\$ 135,000	\$ 134,176	\$ (824)
Intergovernmental revenues:			
State revenue sharing	17,085	17,085	--
Fire insurance rebate	5,486	5,486	--
Interest	5,950	5,757	(193)
Total revenues	<u>163,521</u>	<u>162,504</u>	<u>(1,017)</u>
EXPENDITURES			
Public safety - fire protection:			
Communications	3,000	2,813	187
Legal and auditing	2,000	2,000	--
Insurance	13,925	13,925	--
Office and medical supplies	2,020	1,932	88
Payroll taxes	1,750	1,713	37
Pensions	4,150	4,135	15
Repairs and maintenance	13,032	13,679	(647)
Salaries	20,400	20,170	230
Telephone	6,600	6,581	19
Training	2,800	2,715	85
Truck operating	2,500	2,495	5
Turnout gear and hoses	2,000	1,934	66
Utilities	2,600	2,504	96
Debt service:			
Interest	7,454	7,454	--
Principal	16,000	16,000	--
Capital outlay	34,300	34,000	300
Miscellaneous	1,545	955	590
Total expenditures	<u>136,076</u>	<u>135,005</u>	<u>1,071</u>
Excess of revenues over expenditures	27,445	27,499	(54)
FUND BALANCE AT BEGINNING OF YEAR	<u>98,057</u>	<u>98,057</u>	<u>--</u>
FUND BALANCE AT END OF YEAR	<u>\$ 125,502</u>	<u>\$ 125,556</u>	<u>\$ (54)</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 GOVERNMENTAL FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1998
 (Unaudited)

	General Fund (Non-GAAP)		
	Budget	Actual (Budgetary Basis)	Variance Favorable (Unfavorable)
REVENUES			
Taxes:			
Ad valorem	\$ 132,000	\$ 132,017	\$ 17
Intergovernmental revenues:			
State revenue sharing	8,200	12,214	4,014
Fire insurance rebate	5,000	5,065	65
Interest	5,500	5,565	65
Total revenues	<u>150,700</u>	<u>154,861</u>	<u>4,161</u>
EXPENDITURES			
Public safety - fire protection:			
Communications	--	1,038	(1,038)
Legal and auditing	2,000	2,000	--
Insurance	12,730	12,782	(52)
Office supplies	3,000	3,054	(54)
Payroll taxes	1,450	1,416	34
Pensions	4,638	4,463	(175)
Repairs	24,000	24,611	(611)
Salaries	17,000	16,798	202
Telephone	6,250	6,482	(232)
Training	1,250	1,279	(29)
Truck operating	2,500	3,076	(576)
Turnout gear and hoses	6,800	6,842	(42)
Utilities	2,050	2,086	(36)
Debt service:			
Interest	8,382	8,382	--
Principal	15,000	15,000	--
Capital outlay	22,200	21,753	447
Miscellaneous	4,200	4,230	(30)
Total expenditures	<u>133,450</u>	<u>135,292</u>	<u>(1,842)</u>
Excess of revenues over expenditures	17,250	19,569	2,319
FUND BALANCE AT BEGINNING OF YEAR	<u>78,488</u>	<u>78,488</u>	<u>--</u>
FUND BALANCE AT END OF YEAR	<u>\$ 95,738</u>	<u>\$ 98,057</u>	<u>\$ 2,319</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

ORGANIZATION

The St. Tammany Parish Fire Protection District No. 9 (the District) was created by the St. Tammany Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492 effective November 18, 1976. The District primarily purchases and maintains fire equipment and provides fire protection for those areas contained in the district. The Police Jury appoints a five member board to govern District No. 9.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Tammany Parish Police Jury is the financial reporting entity for St. Tammany Parish. The financial reporting entity consists of (a) the primary government (parish government), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Tammany Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- 1) Appointing a voting majority of an organization's governing body, and
 - a) the ability of the parish government to impose its will on that organization and/or
 - b) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
- 2) Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
- 3) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

REPORTING ENTITY: (Continued)

For the following reasons, the District is considered to be a component unit of the St. Tammany Parish Police Jury, the reporting entity:

1. The commissioners of the District are appointed by the St. Tammany Parish Police Jury.
2. The District provides fire protection to residents within St. Tammany Parish.

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

BASIS OF PRESENTATION:

The accompanying financial statements of the St. Tammany Parish Fire District No. 9 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The District uses funds and account groups 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.

A fund is a separate accounting entity with a self-balancing set of accounts. 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 accounts of District No. 9 are organized on the basis of one fund (General Fund) and two account groups (General Fixed Assets and General Long-Term Obligations). A description of the fund and account groups follow:

General Fund:

The General Fund is the general operating fund of the District. It is used to account for all financial resources.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF PRESENTATION: (Continued)

General Fixed Assets Account Group:

This account group is established to account for the fixed assets of the District.

General Long-term Obligations Account Group:

This account group is established to account for all long-term obligations of the District.

FUND EQUITY:

Unrestricted:

Unrestricted fund balance represents those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated - Capital Outlay:

Fund balance - designated - capital outlay represents tentative plans for future use of financial resources.

BASIS OF ACCOUNTING:

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The records are maintained on the cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to the modified accrual basis of accounting utilizing the following practices:

Revenues:

Ad valorem taxes and the related State revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed for the calendar year, 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.

Interest income is recorded when measurable and available.

Intergovernmental revenues are recorded when the District is entitled to the funds.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF ACCOUNTING: (Continued)

Revenues:

Substantially all other revenues are recorded when received.

Expenditures:

Principal and interest on general long-term obligations are recognized when due.

Substantially all other expenditures are recognized when the related fund liability is incurred.

Other Financing Sources:

Proceeds from long-term obligations are accounted for as other financing sources. These sources are recognized at the time the underlying events occur.

TOTAL COLUMNS ON BALANCE SHEETS:

The total columns on the balance sheets 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 changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

FIXED ASSETS:

Fixed assets of the general fund are recorded as expenditures at the time they are purchased, constructed or donated, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost, estimated cost, or fair value if donated.

BUDGETARY REPORTING:

Combined statements of revenues, expenditures and changes in fund balance budget and actual (cash basis) were prepared under control of the Board of Commissioners for the years ended December 31, 1999 and 1998.

Louisiana Statute R.S. 39:1309 requires revision of the budget when actual revenues fail to meet budgeted revenues by 5% or more and/or actual expenditures exceed budgeted expenditures by 5% or more.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BUDGETARY REPORTING: (Continued)

The statements of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund presents comparisons of legally adopted budgets with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting timing differences in excess of revenues over expenditures for the years ended December 31, 1999 and 1998, are presented below:

	1999 <u>General Fund</u>	1998 <u>General Fund</u>
Excess of revenues over expenditures (budgetary basis)	\$27,499	\$ 19,569
Adjustments:		
To adjust revenues and expenditures due to continuing appropriations	<u>7,885</u>	<u>(16,319)</u>
EXCESS OF REVENUES OVER EXPENDITURES (GAAP BASIS)	<u>\$ 35,384</u>	<u>\$ 3,250</u>

2. CASH AND CASH EQUIVALENTS:

Cash consists of amounts in demand deposits. Deposits of the District in the amounts of \$57,266 and \$113,707 (bank balances) are held by one financial institution and are fully insured or collateralized as of December 31, 1999 and 1998, respectively.

Cash equivalents consist of certificates of deposit maturing monthly. At December 31, 1999, the District had certificates of deposit in the amount of \$75,000 which were fully insured or collateralized.

3. CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	Balance January 1, 1998	1998 Additions	1998 Deletions	Balance December 31, 1998	1999 Additions	1999 Deletions	December 31, 1999
Land and buildings	\$ 82,290	\$ 1,200	\$ --	\$ 83,490	\$ 12,554	\$ --	\$ 96,044
Fire fighting Equipment	<u>409,809</u>	<u>20,553</u>	---	<u>430,362</u>	<u>21,285</u>	---	<u>451,647</u>
	<u>\$492,099</u>	<u>\$ 21,753</u>	\$---	<u>\$ 513,852</u>	<u>\$ 33,839</u>	\$---	<u>\$547,691</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

4. CHANGES IN GENERAL LONG-TERM OBLIGATIONS:

The following is a summary of the long-term obligation transactions for the years ended December 31, 1999 and 1998:

	<u>\$ 70,000</u> <u>ISSUE</u>	<u>\$100,000</u> <u>ISSUE</u>	<u>TOTAL</u>
Certificates of indebtedness payable at December 31, 1997	\$ 41,000	\$ 100,000	\$141,000
Reductions - 1998	<u>(7,000)</u>	<u>(8,000)</u>	<u>(15,000)</u>
Certificates of indebtedness payable at December 31, 1998	34,000	92,000	126,000
Reductions - 1999	<u>(8,000)</u>	<u>(8,000)</u>	<u>(16,000)</u>
Certificates of indebtedness payable at December 31, 1999	<u>\$ 26,000</u>	<u>\$ 84,000</u>	<u>\$ 110,000</u>

The \$70,000 issue bears interest at seven percent and matures in 2002. The \$100,000 issue bears interest at five and a half percent and matures in 2007. The certificates are secured by the ad valorem tax on property in the District.

The following amounts are expected maturities for the next five years on the certificates of indebtedness at December 31, 1999 including interest payments of \$25,600:

	<u>\$70,000</u> <u>ISSUE</u>	<u>\$100,000</u> <u>ISSUE</u>	<u>TOTAL</u>
2000	\$ 9,820	\$ 13,620	\$ 23,440
2001	10,260	13,125	23,385
2002	9,630	13,630	23,260
2003	--	13,080	13,080
2004	--	13,530	13,530
Thereafter	<u>--</u>	<u>38,905</u>	<u>38,905</u>
Total	<u>\$ 29,710</u>	<u>\$ 105,890</u>	<u>\$ 135,600</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998

5. LEVIED TAXES:

The following is a summary of authorized and levied ad valorem taxes for the years ended December 31, 1999 and 1998:

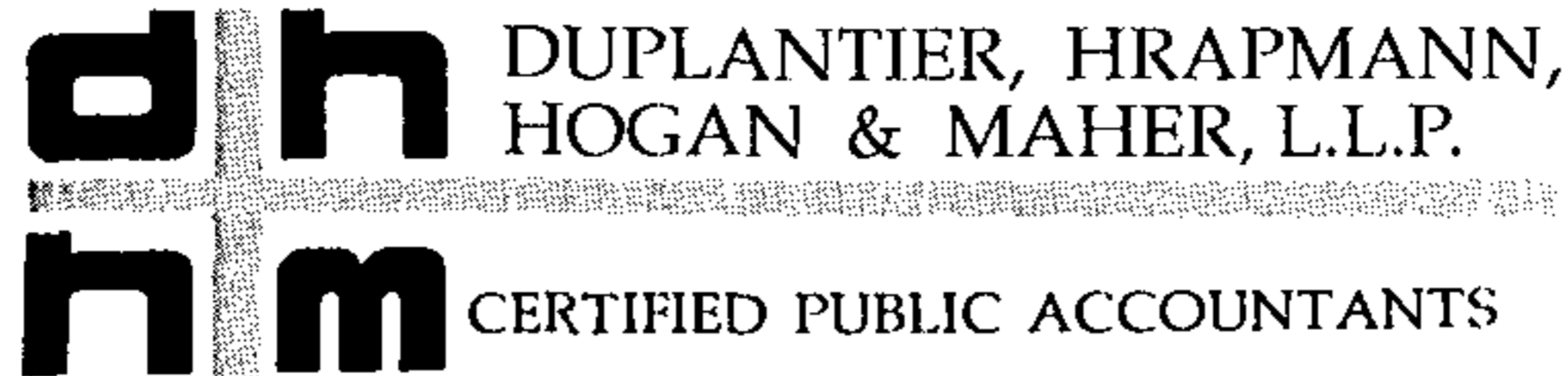
Authorized <u>Millage</u>	Levied <u>Millage</u>	Expiration <u>Date</u>
10.00	10.00	2001
10.00	10.00	2002
10.00	10.00	2006

6. USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts. Accordingly, actual results could differ from those estimates.

7. DONATED SERVICES:

No amounts have been reflected in the financial statements for donated services. Donated services were not recorded due to the fact that the value of these services were not readily determinable. However, a substantial number of volunteers have donated significant amounts of their time in the fire department's program services.



MICHAEL J. O'ROURKE, C.P.A.
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1340 Poydras St., Suite 2000 • New Orleans, LA 70112
(504) 586-8866
FAX (504) 525-5888
cpa@dhhmcpa.com

A.J. DUPLANTIER, JR., C.P.A.
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MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA. C.P.A.'S

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

June 23, 2000

Board of Commissioners
St. Tammany Parish Fire
Protection District No. 9
P. O. Box 213
Bush, Louisiana 70431

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of St. Tammany Fire Protection District No. 9 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. 9's compliance with certain laws and regulations during the year ended December 31, 1999 included in the *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, we 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.

The procedures performed are as follows:

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).

There were no expenditures above the threshold amounts during the year ended December 31, 1999.

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 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 [(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 and 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 and amendments to the minutes of meetings.

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

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 6 disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amount and payee, (b) determine if payments were properly coded to the correct fund and general ledger account, and (c) determine whether payments received approval from proper authorities.

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, payments were properly coded to the correct fund and general ledger account and inspection of documentation supporting each of the six selected disbursements indicated proper approvals.

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).

No exceptions regarding compliance with the laws and regulations were noted.

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.

We inspected copies of all bank deposit slips for the year and 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, advance, 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 June 24, 1999, did not include any comments or unresolved issues.

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 the Board of Commissioners and management of St. Tammany Parish Fire Protection District No. 9 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 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hapmann, Hogan & Maher LLP

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

_____ (Date Transmitted)

Duplantier, Hrapmann, Hogan and Maher
1340 Poydras Street Suite 2000
New Orleans, Louisiana 70130

(Auditors)

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.

Secretary _____ Date
T. Magallon Treasurer 6/22/00 Date

President _____ Date