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

COMPONENT UNIT FINANCIAL STATEMENTS

As of and for the Year Ended
December 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-29-96

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 3
ST. TAMMANY PARISH POLICE JURY
Bogalou, Louisiana

Component Unit Financial Statements

As of and for the Year Ended
December 31, 1995

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LEE GRAY
Chartered Public Accountant
501 Louisiana Street
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MEMORANDUM

MEMORANDUM REPORT OF THE
ACCOUNTANT TO THE BOARD OF COMMISSIONERS

REPORT MADE THROUGH
THE BOARD OF COMMISSIONERS

Board of Commissioners
St. Tammany Parish Fire
Protection District No. 3
St. Tammany Parish Police Jury
Poboson, Louisiana

I have compiled the accompanying financial statements of St. Tammany Parish Fire Protection District No. 3, a component unit of the St. Tammany Parish Police Jury, as of and for the year ended December 31, 1965, 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

May 14, 1966

8. Trustee's Report For Securities District No. 3

ALL INVESTMENT ACCOUNTS (RUBIN)

BALANCE SHEET

December 31, 1988

	<u>Governmental Funds</u>		<u>Account Groups</u>			<u>Total</u>
	<u>General</u>	<u>Capital Projects</u>	<u>General Fund</u>	<u>Long Term Debt</u>	<u>Other</u>	
ASSETS AND OTHER DEBITS						
Cash	\$ 48,214	\$ 0	\$ -	\$ -	\$ -	\$ 48,214
Securities, net of allowance for marketability of \$1,183	107,266	-	-	-	-	207,280
Land, buildings, and equipment	-	-	628,140	-	-	628,140
Amount to be provided for retirement of general long-term debt	-	-	-	110,023	-	110,023
	\$ 155,480	\$ 0	\$ 628,140	\$ 110,023	\$ -	\$ 893,643
LIABILITIES AND OTHER DEBITS						
Liabilities						
Dividends from all sources	\$ 3,238	\$ -	\$ -	\$ -	\$ -	\$ 3,238
Other payables	4,810	-	-	-	-	4,810
Accounts payable	-	-	-	100,000	-	100,000
Contributions of stockholders	-	-	-	78,453	-	78,453
Capital lease payable	-	-	-	181,682	-	181,682
<u>Total Liabilities</u>	\$ 8,048	\$ -	\$ -	\$ 260,135	\$ -	\$ 268,183
Fund Equity						
Investment in general fund assets	-	-	628,140	-	-	628,140
Fund balance - consumed - subordinated	148,212	48	420,802	-	-	569,062
<u>Total Fund Equity</u>	\$ 148,212	\$ 48	\$ 1,048,942	\$ -	\$ -	\$ 1,207,102
TOTAL LIABILITIES AND FUND EQUITY	\$ 156,260	\$ 48	\$ 1,048,942	\$ 110,135	\$ -	\$ 2,315,385

See accountant's compliance report.

St. Tammany Parish Fire Protection District No. 3

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 1993**

	<u>GENERAL</u>	<u>CAPITAL PROJECTS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
REVENUES			
Ad valorem taxes	\$180,550	\$ -	\$180,550
Intragovernmental revenues:			
State revenue sharing	83,288	-	13,288
Fire insurance premium rebates	8,279	-	8,279
Federal grant	987	-	987
Interest earnings	2,788	-	2,788
Total Revenues	<u>125,782</u>	<u>-</u>	<u>125,782</u>
EXPENDITURES			
Public Safety -			
Legal and accounting	4,945	-	4,945
Insurance	25,953	-	25,953
Office supplies	947	-	947
Inventory changes	3,288	-	3,288
Operations and repairs	18,835	-	18,835
Utilities	4,861	-	4,861
Capital outlay	134,982	2,707	141,289
Debt service:			
Principal	38,848	-	38,848
Interest	13,891	-	13,891
Other	1,352	123	1,514
Total Expenditures	<u>243,832</u>	<u>2,830</u>	<u>246,662</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(118,050)</u>	<u>(2,830)</u>	<u>(120,880)</u>
Other Financing Sources (Uses)			
Sale of equipment	1,000	-	1,000
Capitalized leases	86,684	-	86,684
Operating transfers in (out)	(1,500)	1,500	-
Total Other Financing Sources (Uses)	<u>86,184</u>	<u>1,500</u>	<u>87,684</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(31,866)</u>	<u>(1,330)</u>	<u>(33,196)</u>
FUND BALANCE - BEGINNING	<u>168,815</u>	<u>1,342</u>	<u>171,657</u>
FUND BALANCE - ENDING	<u>\$136,949</u>	<u>\$-000</u>	<u>\$136,949</u>

See accountant's compilation report.

St. Tammany Parish Fire Protection District No. 3

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET BASED BASIS AND ACTUAL
GOVERNMENTAL FUND - GENERAL FUND
For the Year Ended December 31, 1985**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$ 90,000	\$ 90,350	\$ 350
Intergovernmental revenues:			
State revenue sharing	12,000	13,358	1,358
Fire insurance premium rebate	2,500	2,250	970
Federal grant	500	987	487
Interest earnings	2,650	2,308	58
Total Revenues	<u>112,650</u>	<u>112,762</u>	<u>112</u>
EXPENDITURES			
Public Safety -			
Legal and accounting	1,500	4,045	(3,545)
Insurance	23,800	25,915	(2,115)
Office supplies	400	347	57
Stationery charges	2,900	3,288	(388)
Operations and repairs	9,200	10,825	(1,625)
Utilities	6,700	6,891	(191)
Capital outlay	43,875	108,382	(64,507)
Data services:			
Principal	39,049	39,049	-
Interest	13,081	13,081	-
Other	1,500	1,292	208
Total Expenditures	<u>148,135</u>	<u>343,832</u>	<u>195,697</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(35,485)</u>	<u>(131,070)</u>	<u>(95,585)</u>
Other Financing Sources (Uses)			
Sale of equipment	-	1,000	1,000
Capitalized interest	-	96,684	96,684
Operating transfers in (out)	-	(11,500)	11,500
Total Other Financing Sources (Uses)	<u>-</u>	<u>86,184</u>	<u>86,184</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(35,485)</u>	<u>(21,667)</u>	<u>9,982</u>
FUND BALANCE - BEGINNING	<u>169,518</u>	<u>169,215</u>	<u>303</u>
FUND BALANCE - ENDING	<u>\$134,033</u>	<u>\$147,548</u>	<u>\$13,515</u>

See accountant's compilation report.

LEE GRAY
Certified Public Accountant
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MEMORANDUM

MEMORANDUM TO THE BOARD OF COMMISSIONERS

MEMORANDUM FOR THE BOARD OF COMMISSIONERS

**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
Vidout, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of St. Tammany Parish Fire Protection District No. 5 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, 1995, included in the accompanying Louisiana Auditors 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2231 (the public bid law).
 - A. A 1995 fire truck was purchased for \$121,684. Minutes of 1994 board meetings indicate that the initial bids were rejected and the fire truck re-bid, due to spec deviations in the lowest bid. Only one bidder responded to the second bid request; the truck was purchased from this bidder.

The District had no bid documents available from the initial bidding and no proof of bid advertising for either bid request.

- B. Various fire equipment was purchased from one vendor in March 1995 for \$14,265 without going out to bid.

St. Tammany Parish Fire
Protection District No. 3
Independent Accountant's Report
on Applying Agreed-Upon Procedures - Item'd)

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 42:1151-1154 (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 needed information.

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

The District had no employees during the year ended December 31, 1988.

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 employees during 1988, this procedure was not necessary.

Budgeting

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

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

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

I traced the adoption of the original budget to the minutes of a meeting held December 27, 1984. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if 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%.

St. Tammany Parish Fire
Protection District No. 3
Independent Accountant's Report
on Applying Agreed-Upon Procedures - (cont'd)

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

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

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

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

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

Meetings

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

The Fire District is required to post a notice of each meeting and the accompanying agenda on the door of the fire station. Management asserted that this was not done.

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.

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

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, 1995.

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

May 14, 1996