

1511

**OFFICIAL
FILE COPY**

DO NOT SEND OUT

These financial
statements have the
seal and stamp
of the auditor

STATE OF LOUISIANA
OFFICE OF THE COMPTROLLER
JUL 21 1957 10 00 AM '57

**FINANCED FINANCIAL STATEMENTS
OF THOMAS W. PARSONS PROTECTION
DISTRICT NO. 11**

Parish of St. Charles
December 31, 1956

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewer, and to other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

JUL 21 1957

Release Date _____

CONTENTS

Independent Auditor's Report	Page 1
Balance Sheet - All Fund Types and Account Groups	3
Statement of Revenues and Expenditures and Changes in Fund Balances	3
Statement of Revenues and Expenditures and Changes in Fund Balances - Budget and Actual - General Fund	4
Independent Accountant's Report on Applying Approved-Liquor Provisions	5

NEUBAUER, COOPER & DENN

GENERAL PUBLIC ACCOUNTANTS

P. O. BOX 4187

MOBILE, AL. 36688

PHONE 335/5771

MEMPHIS

MEMPHIS ACCOUNTING CO.

100 MARKET PLACE, MEMPHIS, TN 38102

LEWIS & CLARK, INC., P.A.

200 N. GERRARD, D.D.A.

MEMPHIS, TENN., U.S.A.

INDEPENDENT AUDITORS' REPORT

BOARD OF COMMISSIONERS

SIX TOWNSHIP FIRE DISTRICT

PROTECTION DISTRICT NO. 11

Pratt River, Louisiana

We have compiled the accompanying general purpose financial statements of Six Township Fire Protection District No. 11 as of, and for the year ended, December 31, 1986, as listed in the foregoing table of contents, in accordance with standards established by the American Institute of Certified Public Accountants.

These financial statements are the responsibility of management of Six Township Fire Protection District No. 11. 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.

The management has elected to omit substantially all financial statement 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 Fire District's accompanying general purpose financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.



NEUBAUER, COOPER, & DENN

Certified Public Accountants

July 3, 1987

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 11
 Pearl River, Louisiana
 December 31, 1998

	GOVERNMENTAL FUNDS		
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
ASSETS AND OTHER DEBITS			
Cash on hand:			
Demand deposits	\$ 10,081	\$ 0	\$ 2,809
Time certificates	0	0	70,000
Receivables:			
All voters	58,088	32,923	0
State revenue sharing	2,191	0	0
Due from Capital Projects Fund	2,191	800	0
Due from General Fund	0	2,609	0
Land, building, and equipment	0	0	0
Other debts - amount to be provided for retirement of general long-term debt	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$ 75,671	\$ 36,332	\$ 75,609
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable	\$ 2,205	0	\$ 917
Cost of all meters less collections	3,800	0	0
Due to Debt Service Fund	2,900	0	800
Due to General Fund	0	0	5,582
Certificates of indebtedness	0	0	0
General obligation bonds	0	0	0
TOTAL LIABILITIES	\$ 8,905	\$ 0	\$ 6,399
FUND EQUITY:			
Investments in general fund assets	\$ 0	\$ 0	\$ 0
Fund balance - designated	0	28,824	58,179
Fund balance - unreserved - undesignated	110,766	0	0
TOTAL FUND BALANCE	\$ 110,766	\$ 28,824	\$ 58,179
TOTAL LIABILITIES AND FUND BALANCE	\$ 119,671	\$ 28,824	\$ 72,898

See accountants' compilation report.

ACCOUNT GROUPS

GENERAL LONG-TERM DEBT		GENERAL FIXED ASSETS		TOTAL MEMORANDUM ONLY
\$	0	\$	0	\$ 22,000
	0		0	78,000
	0		0	122,800
	0		0	8,000
	0		0	3,800
	0		0	2,800
	0	421,875		421,875
	<u>298,000</u>		0	<u>298,000</u>
\$	<u>298,000</u>	\$	<u>421,875</u>	\$ <u>719,875</u>
\$	0	\$	0	\$ 2,800
	0		0	3,800
	0		0	3,700
	0		0	3,800
	15,000		0	15,000
	<u>245,000</u>		0	<u>245,000</u>
\$	<u>268,000</u>	\$	0	\$ <u>273,800</u>
\$	0	\$	421,875	\$ 421,875
	0		0	194,800
	0		0	150,728
\$	<u>0</u>	\$	<u>421,875</u>	\$ <u>667,303</u>
\$	<u>298,000</u>	\$	<u>421,875</u>	\$ <u>719,875</u>

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES
BY TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 11
Pond River, Louisiana
Year Ended December 31, 1996**

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL NON-MAJOR FUNDS
REVENUES:				
Ad valorem taxes	\$ 68,341	\$ 32,329	\$ 0	\$ 100,670
Intergovernmental revenues:				
State revenue sharing	5,385	0	0	5,385
Fire insurance premium rebates	8,409	0	0	8,409
Interest	1,125	0	8,848	9,973
Rental income	300	0	0	300
TOTAL REVENUES	\$ 83,560	\$ 32,329	\$ 8,848	\$ 124,737
EXPENDITURES:				
Public safety-fire protection:				
Salaries and related benefits	\$ 14,354	\$ 0	\$ 0	\$ 14,354
Legal and accounting	1,208	0	0	1,208
Bookkeeping	1,315	0	0	1,315
Cost of bonds	0	0	0	0
Election cost	0	0	0	0
Cost of collecting ad valorem taxes	2,198	870	0	3,068
Advertising	88	0	0	88
Insurance	12,780	0	0	12,780
Office supplies	582	0	0	582
Office supplies	1,070	0	0	1,070
Gas and oil	2,054	0	0	2,054
Repairs and maintenance	11,080	0	0	11,080
Equipment rental	38	0	0	38
Utilities	4,504	0	0	4,504
Educational expense	180	0	0	180
Capital outlay	0	0	170,808	170,808
Debt cost	1,808	0	0	1,808
Debt service:				
Principal	25,714	5,080	0	30,794
Interest	3,923	18,830	0	22,753
Miscellaneous	548	0	0	548
TOTAL EXPENDITURES	\$ 84,448	\$ 23,910	\$ 170,808	\$ 279,166
EXCESS OF REVENUES OVER EXPENDITURES	\$ 17,288	\$ 8,419	\$ (170,060)	\$ (144,359)
Fund balance at January 1, 1996	90,442	27,111	258,329	375,882
FUND BALANCE AT DECEMBER 31, 1996	\$ 107,730	\$ 35,530	\$ 88,269	\$ 231,529

See accountants' compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
S. E. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 11
Pond River, Louisiana
Year Ended December 31, 1996**

	BUDGET	ACTUAL	VARIANCE Favorable (unfavorable)
REVENUES:			
Ad valorem taxes	\$ 74,000	\$ 80,341	\$ 14,341
Intergovernmental revenues:			
State revenue sharing	5,000	5,305	(2,995)
Fire insurance premium rebates	5,500	6,458	143
Interest	1,000	1,125	125
Rental income	0	500	500
TOTAL REVENUES	\$ 85,500	\$ 101,730	\$ 12,371
EXPENDITURES:			
Public safety - fire protection:			
Firemen and related benefits	\$ 15,000	\$ 14,751	\$ 249
Dispatcher	3,000	1,858	1,142
Bookkeeping	1,500	1,375	125
Cost of collecting ad valorem taxes	0	2,700	(2,700)
Professional fees	2,000	1,200	800
Insurance:	14,000	12,700	1,300
Utilities:			0
Electric	2,400	1,897	503
Natural gas	500	520	(20)
Telephone	2,500	2,268	232
Building maintenance	2,500	2,807	(307)
Veh. oil maintenance	5,000	7,844	(1,844)
Gas and oil	2,500	2,854	486
Radio maintenance	1,000	1,114	(114)
Equipment rental	400	35	365
Stat. oil supplies	500	1,875	(1,375)
Office supplies	400	562	(162)
Advertising	2,000	66	1,934
Training	500	100	400
Capital expenditures:	1,500	0	1,500
Debt service:			0
Principal	20,000	20,734	(734)
Interest	4,100	3,820	280
Miscellaneous	500	549	(49)
TOTAL EXPENDITURES	\$ 85,500	\$ 94,460	\$ 9,040
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,000	\$ 17,270	\$ 16,270
Fund balance at January 1, 1996	83,442	93,442	0
FUND BALANCE AT DECEMBER 31, 1996	\$ 84,442	\$ 110,712	\$ 26,270

See accountants' compilation report.

WELLSFARGO, COE RIVER & DORR

Certified Public Accountants

P. O. BOX 6047

Baton Rouge, LA 70804

PHONE (504) 737-4747

AN OFFICE

OF THE FIRM OF WELLS, FARGO & COMPANY

MEMBER FIRM OF THE AICPA

WELLS & COMPANY, C.P.A.

SUITE 100, 1000 BAYOU BLVD.

HOUMA, LA 70309, C.P.A.

**INDEPENDENT ACCOUNTANT'S REPORT
ON OBTAINING AGREED-UPON PROCEDURES****BOARD OF COMMISSIONERS
ST. TAMMANY PARISH FIRE
PROTECTION DISTRICT NO. 1
Pond River, Louisiana**

We have performed the procedures included in the Louisiana Government Audit Guide and commented below, which were agreed to by the management of the St. Tammany Parish Fire Protection District No. 11 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the St. Tammany Parish Fire Protection District No. 11's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Association 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 to satisfy the responsibility of the specified users of Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no responsibility regarding the sufficiency of the procedures described below either for the purposes for which this report has been requested or for any other purpose.

PUBLIC BID LAW

There were no expenditures made during the year for a fire truck amounting to \$119,795. All necessary requirements under the bid law were followed. There were no expenditures made during the year for public works exceeding \$50,000.00.

STATE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

Management provided us with the required list of the immediate family members of each board member as defined by L.S.A. RS 42:11-1-1(1)(B) and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with a listing of all employees paid during the period under examination.

None of the employees included on the list of employees provided by management appeared on the list provided by management except for Fire Inspector 1 (fireman, who receives \$4,000.00 per month for clerical duties through November of 1996). This was terminated by the Board when they became aware that this was a violation. She was the only paid person for clerical duties.

BUDGETING

Management provided us with a copy of the original budget along with amendments to the budget.

We noted the adoption of the original budget and the amended budget in the minutes of meetings held which indicated that the budget had been adopted by the Board of the St. Tammany Parish Fire District No. 11 by voice unanimously approved.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were in excess of budgeted revenues. Budgeted expenses exceeded actual expenses for the year.

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES - continued**

ACCOUNTING AND RECORDS

We examined supporting documentation for six allowed disbursements and found that payment was for the proper amount and made in the correct payee.

None of the documents were coded but were classified to the proper general ledger account.

Each of the documents examined were approved by the chairman. Minutes of the Board indicate that all disbursements for the month were approved, but no detail list was attached or part of the minutes.

MEETINGS

Notice of meetings were all posted on the Fire District's building.

DEBT

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or life settlements.

ADVANCES AND DEDUCTIONS

A reading of the minutes of the district for the year indicated no approval for any advances or borrowings. We also inspected payroll records for the year and noted no advances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

NONCOMPLIANCE

The results of our tests disclosed the following material instance of noncompliance that is required to be reported herein under Government Auditing Standards, which has no effect upon the financial statements. The audit report was not completed and submitted to the Louisiana Legislative Auditor by June 30, 1997 as required by state law. This was caused by serious health conditions within our firm, not by the actions of the employees of the St. Tammany Parish Fire District No. 11.

We considered this instance of noncompliance in forming our opinion on whether the St. Tammany Parish Fire Protection District No. 11's 1996 financial statements are presented fairly in conformity with our compilation statement, and this report does not affect our report dated July 3, 1997 on these financial statements.

We were not engaged to, and did not, perform an examination, the objective of which would be 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 management of the St. Tammany Parish Fire Protection District No. 11 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and take 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.


DEBORAH COOPER, CPA
Certified Public Accountant