

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent Variance</u>
<b>EXPENDITURES:</b>				
Traffic Expenses	\$ 10,750	\$ 10,000	\$ 750	7.50%
Pension Cost	2,888	2,500	388	15.52
Electric Cost	3,248	--	3,248	--
Others	1,403	--	1,403	--

#### 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.

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.

(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 authorities.

Inspection of documentation supporting each of the six selected disbursements indicated proper approval obtained.

#### MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by ISA-2542:1 through 22:12 (the open meetings law).

Agendas for meetings were posted as required by law.

*Bernard & Franks*  
*A Corporation of Certified Public Accountants*

201 PETERMAN BOULEVARD

□

DATE 2-0

□

NEW ORLEANS, LOUISIANA 70112

□

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CERTIFIED IN MISSISSIPPI  
MEMBER OF MISSISSIPPI CPA  
SOCIETY AND MISSISSIPPI  
INSTITUTE OF ACCOUNTANTS, INC.  
JUNE 11, 1987, L.A.

**MEMBER**

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER FOR BUSINESS CERTIFICATION ACCREDITATION

**INDEPENDENT ACCOUNTANT'S REPORT**

Board of Commissioners  
St. Tammany Parish Fire Protection District No. 4  
Covington, Louisiana

We have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the St. Tammany Parish Fire Protection District No. 4 as of and for the two years ended December 31, 1996 as required by Louisiana Revised Statute 24:513, and in accordance with standards on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of management in the form of financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion on them.

*Bernard & Franks*

June 19, 1997

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 8.

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ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 4

COMBINED BALANCE SHEET  
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP  
DECEMBER 31, 1999  
See Accountant's Compilation Report

	GOVERNMENTAL	ACCOUNT	TOTALS (Memorandum) ONLY
	FUND	GROUP	
	GENERAL	GENERAL	
	FUND	FUND	
		ASSETS	
<b>ASSETS</b>			
Cash (Note 2)	\$113,021	\$ --	\$113,021
Receivables:			
Ad Valorem Taxes	94,875	--	94,875
Revenue Sharing	4,594	--	4,594
Prepaid Insurance	8,613	--	8,613
Land & Equipment (Note 3)	--	488,741	488,741
<b>TOTAL ASSETS</b>	<b>\$220,103</b>	<b>\$488,741</b>	<b>\$668,844</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 1,181	\$ --	\$ 1,181
Deductions from Ad Valorem Taxes Payable	2,888	--	2,888
<b>TOTAL LIABILITIES</b>	<b>\$ 4,069</b>	<b>\$ --</b>	<b>\$ 4,069</b>
<b>Fund Equity:</b>			
Investment in general Fixed Assets	\$ --	\$446,341	\$446,341
Fund Balance			
Reserved - Prepaid Insurance	9,548	--	9,548
Unreserved - Undesignated	208,466	--	208,466
<b>TOTAL FUND EQUITY</b>	<b>\$216,034</b>	<b>\$446,341</b>	<b>\$664,375</b>
<b>TOTAL LIABILITIES &amp; AND FUND EQUITY</b>	<b>\$220,103</b>	<b>\$668,741</b>	<b>\$668,844</b>

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 6

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
ENVIRONMENTAL FUND TYPE - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998  
See Accountant's Compilation Report

	<u>General Fund</u>		Variance
	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental Revenues:			
Ad Valorem Taxes	\$ 97,339	\$ 99,500	\$ 1,819
State Revenue Sharing (net)	10,583	10,000	543
Fire Insurance Premium Rebate	7,217	7,200	17
Use of Money and Property-Interest			
Earned on Time Deposits	2,663	2,000	663
Other Revenues	<u>182</u>	<u>--</u>	<u>182</u>
Total Revenues	<u>\$117,882</u>	<u>\$118,700</u>	<u>\$ 818</u>
<b>EXPENDITURES</b>			
Legal and Accounting	\$ 3,376	\$ 3,000	\$ 376
Insurance	7,000	20,000	17,000
Repairs and Maintenance	16,710	20,000	3,290
Utilities	7,733	7,000	(733)
Capital Outlay	41,603	44,700	3,097
Truck Expenses	10,750	10,000	(750)
Pension Cost	2,888	2,500	(388)
Election Cost	3,348	--	(3,348)
Others	<u>1,483</u>	<u>--</u>	<u>(1,483)</u>
Total Expenditures	<u>\$ 94,718</u>	<u>\$118,700</u>	<u>\$ 23,982</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 23,164</b>	<b>\$ --</b>	<b>\$ 23,164</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<b>181,882</b>	<b>181,882</b>	<b>--</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$205,046</b>	<b>\$181,882</b>	<b>\$ 23,164</b>

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1994

See Accountant's Compilation Report

**INTRODUCTION**

The St. Tammany Parish Fire Protection District No. 4 was created on September 17, 1976 by the St. Tammany Parish Police Jury, as provided by Louisiana Revised Statute 40:1481. The district was created to acquire, maintain, and operate buildings, machinery, equipment, water tanks, water hydrants and water lines, and other such things necessary to provide proper fire prevention and control within the district's limits. The administration of the district is governed by a board of commissioners consisting of 3 members who are resident property taxpayers of the district. These members are appointed by the St. Tammany Parish Police Jury and serve 2 years without re-election. The district operates two fire stations and provides fire protection services in an area covering approximately 85 square miles.

**Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the St. Tammany Parish Fire Protection District No. 4 have been prepared in conformity with generally accepted 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.

**B. REPORTING ENTITY**

Section 2102 of the new codification of governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the district's board members are solely accountable for fiscal matters, which include (1) responsibility for funding deficits and operation deficiencies and (2) fiscal management for controlling the collection and disbursement of funds, and because of the scope of the public service provided by the district, the district is a separate governmental reporting entity. The district includes all funds, accounts groups, activities, et. cetera, that are within the oversight responsibility of the district.

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 6

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1996  
See Accountant's Compilation Report

**Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. REPORTING ENTITY (Continued)**

Certain units of local government over which the district exercises no oversight responsibility, such as the parish police jury, parish school board, independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the district.

**C. FUND ACCOUNTING**

The district used a Fund (General Fund) 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.

The General Fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, 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 General Fund is classified as a governmental fund. It is the general operating fund of the fire protection district and accounts for all financial resources.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is 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 operating statement of

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 4

NOTICE TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1994  
See Accountant's Completion Report

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

The General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, 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 the interest is earned and the income is available.

Fire insurance premium rebates are recorded when the fire protection district is entitled to the funds.

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.

E. BUDGET PRACTICES

The fire protection district adopted a budget as approved by the Board for the year ended December 31, 1994. This budget was based on 1993 actual expenditures and estimates of projected revenues for 1994. All unexpended budget appropriations lapse at the end of the fiscal year. Changes to the budget must be made by the Board of Commissioners.



ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 6

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1998  
See Accountant's Compilation Report

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. CASH

Cash included amounts in interest bearing demand deposits. Under state law, the fire protection district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or banks having their principal offices in Louisiana.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. Approximately 98.48 percent of the fixed assets are valued at historical cost, and 1.52 percent are valued at estimated cost.

H. LONG-TERM OBLIGATIONS

The fire protection district had no long term obligations as of December 31, 1998.

I. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 5

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1996  
See Accountant's Compilation Report

Note 2. CASH

At December 31, 1996, the fire protection district has cash (bank balances) totaling \$221,421 in interest bearing demand deposits. 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 pledge of securities owned by the fiscal agent bank. At December 31, 1996, the fire protection district has \$221,421 in deposits secured from risk by Federal deposit insurance.

Note 3. CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (land and equipment) follows:

	LAND	EQUIPMENT	TOTAL
Balance at December 31, 1995	\$20,000	\$384,728	\$404,728
Additions - 1996	_____	41,600	41,600
Balance at December 31, 1996	\$20,000	\$426,328	\$446,328

Note 4. VACATION, SICK LEAVE, AND PENSION PLAN

All members of the fire protection district serve as volunteers. Therefore, the fire protection district does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 2

NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1986  
See Accountant's Compilation Report

Note 3. LEASES

As of December 31, 1986, the fire protection district did not have any outstanding capital leases.

Note 4. LITIGATION

There was no litigation pending against the fire protection district as of December 31, 1986.

Note 7. LEVIED TAXES

The fire protection district is authorized and has levied taxes of 30.12 Mills to acquire, construct, improve, maintain, and operate fire protection facilities and equipment in and for the said district.

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 IAS-2024(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.

We obtained a list of family members and outside business interests for each board member.

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

The St. Tammany Fire Protection District No. 6 has no employees, only volunteer fire fighters.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The St. Tammany Fire Protection District No. 6 has no employees.

SUBJECTING

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

The legally adopted budget was obtained and included with the financial statements.

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

The budget adoption was traced to the minute book.

3. 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%.

Areas where the actual revenues or expenditures exceeded budgeted amounts by more than 5% are as follows:

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent Variance</u>
<b>REVENUES:</b>				
State Revenue Sharing	\$ 10,341	\$ 10,000	\$ 341	3.41%
Use of Money and Property - Interest Earned on Time Deposits	2,465	2,000	465	23.25%

(Continued)

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 deposits for the period under examination 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, advances or gifts.

The St. Tammany Fire Protection District No. 6 has no employees.

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 management 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.

*Bernard F. Frankel*

June 18, 1957

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**ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 6**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(Compiled)**

**AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 1994**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 01 06 1997

01/06/97 10:10

*Bernard & Franks*  
*A Corporation of Certified Public Accountants*

STATE OF LOUISIANA (REGISTRATION NO. 1)

1

DATE: 1958

2

OFFICE: LOUISIANA (REGISTRATION NO. 1)

3

FILE NUMBER: 1958-10-11-10  
1958-10-11-10

BERNARD & FRANKS, CPAs  
200 PINE STREET, SUITE 1000  
MONROE, LOUISIANA 70501  
MEMBERSHIP LISTED IN 1958  
MEMBERSHIP LISTED IN 1958  
MEMBERSHIP LISTED IN 1958

MEMBERSHIP LISTED IN 1958  
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MEMBERSHIP LISTED IN 1958

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

Board of Commissioners  
St. Tammany Parish Fire Protection District No. 6  
Covington, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the St. Tammany Parish Fire Protection District No. 6 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. 6 compliance with certain laws and regulations during the year ended December 31, 1958 included in the accompanying Louisiana Attention 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.

**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 10A-RS-1211-1201 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$5,000 or public works exceeding \$50,000.