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UNAUDITED FINANCIAL STATEMENTS
ST. TAMMARY PARISH FIRE PROTECTION
DISTRICT NO. 11
Pearl River, Louisiana
December 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally and under 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 1-28-96

NEUBURGER, COOPER & GOINS

CERTIFIED PUBLIC ACCOUNTANTS

2100 BRADLEY BLVD

SHREVEPORT, LA. 70002

(504) 484-8740

MEMPHIS

AUTOMATIC SIGNATURE OF

CERTIFIED PUBLIC ACCOUNTANTS

WASLEY H. NEUBURGER, C.P.A.

JOHN J. COOPER, C.P.A.

FRANK L. GOINS, C.P.A.

July 1, 1995

Board of Directors

St. Tammany Parish Fire Protection

District No. 11

Pearl River, Louisiana

In accordance with our examination and compilation report for the year ending December 31, 1995, we wish to bring to your attention the following matters which we consider pertinent.

1. One of the weaknesses in internal control reported in the previous year was that no general ledger was maintained by the Fire District. This deficiency has been corrected.
2. General fixed assets are still not priced with the historical and/or estimated historical cost. This deficiency should be corrected as soon as possible.
3. The capital lease entered into in February of 1993 did not receive the approval of the Louisiana State Bond Commission. On November 8, 1995 a request was made to the Bond Commission that they approve the capital lease in order for the Fire District to be in compliance of the law. It is our understanding that the Fire District has not received any response from the Bond Commission. The District should follow-up with correspondence with the Bonding Commission to have this matter resolved.
4. Minutes of the board meetings indicate that expenditures are approved but do not indicate the individual expenditures that are approved. We feel that the expenditures which are approved should be attached to the minutes to indicate that board members have approved each individual item.

Your kind cooperation during our examination is appreciated.

Sincerely,



John J. Cooper

NEUBURGER, COOPER, & GOINS

Certified Public Accountants

JJC:mo

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NEUBAUER, COOPER & COONE

CELTIC PUBLIC ACCOUNTANTS

P. O. BOX 6617

MOBILE, ALABAMA

1900 EAST 9TH

MEMBER

AMERICAN INSTITUTE OF

CELTIC PUBLIC ACCOUNTANTS

WILLIAM H. NEUBAUER, CPA

JOHN J. COOPER, CPA

FRANK L. COONE, CPA

INDEPENDENT AUDITOR'S REPORT

**BOARD OF COMMISSIONERS
ST. TAMMANY PARISH FIRE
PROTECTION DISTRICT NO. 11
Pearl River, Louisiana**

We have compiled the accompanying general purpose financial statements of St. Tammany Parish Fire Protection District No. 11, as of and for the year ended December 31, 1998, 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 St. Tammany Parish 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.

Franklin Cooper & Coone
NEUBAUER, COOPER, & COONE
Certified Public Accountants
June 15, 1999

----- ACCOUNT GROUPS -----

<u>GENERAL</u> <u>LONG-TERM</u> <u>DEBT</u>	<u>GENERAL</u> <u>FUND</u> <u>ASSETS</u>	<u>TOTAL</u> <u>MEMORANDUM</u> <u>ONLY</u>
\$ 0	\$ 0	\$ 32,879
0	0	224,800
0	0	152,189
0	0	7,388
0	244,876	244,876
290,734	0	290,734
\$ 290,734	\$ 244,876	\$ 802,243
\$ 0	\$ 0	\$ 3,912
0	0	3,098
0	0	800
10,734	0	10,734
90,000	0	90,000
250,000	0	250,000
\$ 290,734	\$ 0	\$ 298,432
\$ 0	\$ 244,876	\$ 244,876
0	0	285,440
0	0	83,842
\$ 0	\$ 244,876	\$ 533,758
\$ 290,734	\$ 244,876	\$ 802,243

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCE
ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 11
Pearl River, Louisiana
Year ended December 31, 1988**

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM ONLY
REVENUES:				
Ad valorem taxes	\$ 74,000	\$ 27,111	\$ 0	\$ 101,111
Intergovernmental revenues:				
State revenues sharing	10,000	0	0	10,000
Fire insurance premium rebates	6,182	0	0	6,182
Interest	1,044	0	2,000	3,044
TOTAL REVENUES	\$ 91,226	\$ 27,111	\$ 2,000	\$ 120,337
EXPENDITURES:				
Public safety-fire protection:				
Salaries and related benefits	\$ 14,021	\$ 0	\$ 0	\$ 14,021
Legal and accounting	4,075	0	5,521	9,596
Cost of bonds	0	0	1,426	1,426
Election cost	0	0	1,107	1,107
Cost of collecting ad valorem taxes	3,088	0	0	3,088
Advertising	1,002	0	1,378	2,380
Insurance	10,040	0	0	10,040
Office supplies	624	0	0	624
Station supplies	178	0	0	178
Gas and oil	1,260	0	0	1,261
Repair and maintenance	8,078	0	0	8,078
Utilities	4,973	0	0	4,973
Educational expenditures	215	0	0	215
Capital outlay	1,121	0	4,000	5,121
Dispatch	4,058	0	0	4,058
Debt service:				
Principal	18,000	0	0	18,000
Interest	8,074	0	800	8,874
Miscellaneous	340	0	1,000	1,340
TOTAL EXPENDITURES	\$ 98,312	\$ 0	\$ 15,412	\$ 113,724
EXCESS OF REVENUES OVER UNDER EXPENDITURES				
	\$ 3,914	\$ 27,111	\$ 12,474	\$ 43,500
OTHER FINANCING SOURCE:				
Sale of bonds	\$ 0	\$ 0	\$ 260,000	\$ 260,000
Fund Balance at January 1, 1988	68,554	0	0	68,554
FUND BALANCE AT DECEMBER 31, 1988	\$ 72,468	\$ 27,111	\$ 238,328	\$ 337,907

See accountants' compilation report.

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 11
Pearl River, Louisiana**

	BUDGET	ACTUAL	Variance Favorable (Unfavorable)
REVENUES:			
Ad valorem taxes	\$ 63,000	\$74,066	\$ 11,066
Intergovernmental (state/fed):			
State revenue sharing	8,000	10,988	2,988
Fire insurance premium rebates	6,000	6,192	(192)
Interest	1,000	1,044	34,200
TOTAL REVENUES	\$ 78,000	\$82,300	\$ 4,300
EXPENDITURES:			
Public safety - fire protection:			
Salaries and related benefits	\$ 14,800	\$14,821	\$ 21
Legal and accounting	1,000	4,876	(3,876)
Cost of collecting ad valorem taxes	3,000	3,288	(288)
Advertising	0	1,832	(1,832)
Insurance	10,000	15,840	(5,840)
Office supplies	200	604	(404)
Station supplies	500	178	322
Gas and oil	3,000	1,381	1,619
Repairs and maintenance	6,000	9,879	(3,879)
Utilities	4,800	4,873	(73)
Educational expenditure	800	215	585
Capital outlay	1,200	1,121	779
Dispatch	4,500	4,389	111
Debt service:			
Principal	10,000	10,655	655
Interest	7,000	6,074	926
Miscellaneous	440	348	92
TOTAL EXPENDITURES	\$ 79,000	\$86,312	(\$ 6,312)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ 3,988	\$ 3,988
Fund Balance at January 1, 1995	82,254	82,254	0
FUND BALANCE AT DECEMBER 31, 1995	\$ 82,254	\$ 86,242	\$ 3,988

See accountants' compilation report.

NEUBURGER, COEVEY & DENNE

Certified Public Accountants

P. O. BOX 8807

MOBILE, AL 36688

CALL 335-5770

BARRETT & HOLDEN, C. P. A.

1001 N. GULF BLVD.

MOBILE, AL 36688

MEMBER

AMERICAN INSTITUTE OF

CERTIFIED PUBLIC ACCOUNTANTS

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

**BOARD OF COMMISSIONERS
ST. TAMMANY PARISH FIRE
PROTECTION DISTRICT NO. 11
Pearl River, 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. 11 and the Legislative Justice, 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, 1995 included in the accompanying Louisiana Alternative Questionnaire. The 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

There were no expenditures made during the year for materials and supplies exceeding \$5,000.00 or public works exceeding \$50,000.00.

CODE 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 LSA-RS 42:1101-1124 and a list of outside business interest 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 Pat Mosier, Chairman, who receives \$120.00 per month for clerical duties. She is the only paid person for clerical duties.

BUDGETING

Management provided us with a copy of the original budget and there were no amendments to the budget during the year.

We traced the adoption of the original budget to the minutes of a meeting held on January 9, 1995 which indicated that the budget had been adopted by the board of the St. Tammany Parish Fire Protection District No. 11 by a vote unanimously approved. No amendments were made to the budget during the year.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year exceeded budgeted amounts by more than 5%, however, the net result was less than 5%.

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

**BOARD OF COMMISSIONERS
ST. TAMMANY PARISH FIRE
PROTECTION DISTRICT NO. 11
Pearl River, Louisiana**

ACCOUNTING AND REPORTING

We examined supporting documentation for six selected disbursements and found that payments were for the proper amount and made to the correct payee.

None of the documents were coded but were classified in 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 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 insurance, except the proceeds from the \$200,000.00 general obligation bonds sold in 1988.

ADVANCES AND BONUSES

A reading of the minutes of the District for the year indicated no approval for any advances or bonuses. 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.

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 of the St. Tammany Parish Fire Protection District No. 11 and the Legislative Assessor, 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.

Richardson Lawrence Johnson
**RICHARDSON LAWRENCE JOHNSON
Certified Public Accountants**