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Keith J. Novina  
Certified Public Accountant

May 29, 1997

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAW, REGULATION, BASIS ON AN AUDIT OF COMPONENT UNIT  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Commissioners  
St. Tammany Parish Fire Protection District No. 1  
A Component Unit of the St. Tammany Parish Police Jury  
Slidell, Louisiana

I have audited the component unit financial statements of the St. Tammany Parish Fire Protection District No. 1, a component unit of the St. Tammany Parish Police Jury, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the St. Tammany Parish Fire Protection District No. 1 is the responsibility of the St. Tammany Parish Fire Protection District No. 1. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the St. Tammany Parish Fire Protection District No. 1's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of the St. Tammany Parish Fire Protection District No. 1, for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted that, as a material weakness, the size of the St. Tammany Parish Fire Protection District No. 1's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the St. Tammany Parish Fire Protection District No. 1 for the year ended December 31, 1996.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for

OTHER REPORTS REQUIRED BY  
GOVERNMENT ACQUISITION STANDARDS

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
Slidell, Louisiana  
Notes to the Financial Statements  
December 31, 1996

NOTE 8 - INTERGOVERNMENTAL AGREEMENT

On March 26, 1992, the fire district entered into an Intergovernmental agreement with the city of Slidell for the construction, operation and maintenance of a training facility at Camp Willere in Slidell. The facility is used by the fire district and the city's police department. The cost-sharing agreement requires the fire district to pay fifty percent of the expenditures and the city of Slidell to pay fifty percent of the expenditures. The "construction" phase of this agreement was completed and paid for in prior years. As of December 31, 1996, the total reimbursements made by the fire district for the facility's "operation and maintenance" since inception were \$15,573.

NOTE 9 - LITIGATION

As of December 31, 1996, the district was involved in one lawsuit of a monetary nature. Based on information received from its attorney, it is the district's opinion that no liability has been incurred, nor has an asset of the district been impaired as a result of this lawsuit. Therefore, no provision should be made in the district's financial statements for any liability related to this lawsuit as of December 31, 1996.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1**  
 Slidell, Louisiana  
 Access to the Financial Statements  
 December 31, 1994

**NOTE F - PENSION PLANS (CONTINUED)**

receive the benefit accrued to their date of termination. PERS also provides death and disability benefits. Benefits are established by state statute.

PERS issues an annual publicly available financial report that includes financial statements and required supplementary information for PERS. The report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14418, Baton Rouge, Louisiana 70804-4418, or by calling (504) 328-1381.

**Funding Policy**

Under Plan A, members of PERS are required to contribute 9.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 1994 is 7.15% of annual covered payroll. Contributions to PERS also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The fire district's (employer) contributions to PERS under Plan A for the years ended December 31, 1992, 1993 and 1994, were \$5,723, \$5,708 and \$254,218, respectively, and these amounts equaled the required contributions for each year.

**NOTE G - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The district does not provide any postretirement health care and life insurance benefits.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1988

NOTE F - PENSION PLANS (CONTINUED)

Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The fire district's (employer) contributions to the System for the years ended December 31, 1986 and 1988, were \$297,178 and \$291,601, respectively. These amounts equalled the required contribution amounts for those years. Since the fire district transferred all of its firefighters from the Parochial Employees' Retirement System to the Louisiana Firefighters' Retirement System effective for 1985, there were no employer or employee contributions made to this system by the fire district or its employees for the year ended December 31, 1984.

Plan Description - Parochial Employees' Retirement System Three employees of the St. Tammany Parish Fire Protection District No. 1 are members of the Parochial Employees' Retirement System of Louisiana (PERE), a cost-sharing, multiple-employer defined pension benefit plan administered by a separate board of trustees. PERE is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in PERE. Under Plan A, employees who retire at or after age 68 with at least 10 years of creditable service, at or after age 58 with at least 25 years of credited service, or at any age with at least 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1980, the benefit is equal to one percent of the final-average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 16 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Notes to The Financial Statements  
 December 31, 1996

NOTE F - PENSION PLAN

Plan Description - Louisiana Firefighters' Retirement System  
 Substantially all employees of the St. Tammany Parish Fire Protection District No. 1 are members of the Louisiana Firefighters' Retirement System (System), a non-sharing, multiple-employer defined benefit plan administered by a separate board of trustees.

Membership in the Louisiana Firefighters' Retirement System is mandatory for all full-time firefighters employed by a municipality, parish or fire district that did not enact an ordinance before January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service stated above and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 50 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination.

The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. The report may be obtained by writing to the Louisiana Firefighters' Retirement System, Post Office Box 84089, Baton Rouge, Louisiana 70884, or by calling (504) 938-4860.

Funding Policy

For the year ended December 31, 1996, members of the System are required to contribute 5.94 of their annual covered salary and the district (employer) is required to contribute at an actuarially determined rate. The employer contribution rate is 9.04 of annual covered payroll. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana



ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1986

NOTE C - CASH AND CASH EQUIVALENTS (CONTINUED)

market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1986, the district had \$248,848 in deposits (collected bank balances). These deposits were secured from risk by Federal depository insurance totaling \$100,000. The deposits that were secured by pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3) totaled \$140,848.

Even though the pledged securities are considered uncollateralized (Category 1) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district that the fiscal agent has failed to pay deposited funds upon demand.

NOTE D - INVESTMENTS

At December 31, 1986, the district had investments with a total carrying value, at cost, of \$1,250,421, and a market value of \$1,281,480. The investments are in the name of the custodian bank in its investment division. Because these repurchase agreements are not in the name of the district and are not held by the district or its agent, the investments are considered uninsured and unregistered (GASB Category 3) in applying the credit risk of GASB Codification Section 190.104.

NOTE E - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1986	Additions	Deductions	Balance December 31, 1986
Land	\$263,318	-	-	\$263,318
Buildings	1,324,467	\$107,828	-	1,332,295
Equipment and Furniture	2,628,456	620,520	\$223,211	2,925,765
Total	\$4,216,241	\$728,348	\$223,211	\$4,692,378

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

NOTE B - LEVIED TAXES

The district authorized and levied a 35-mill ad valorem tax for operations and maintenance for 1996.

The following are the principal taxpayers of the district (amounts expressed in thousands):

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Central La. Elect. Co.	Utility	\$8,160	5.74%
BellSouth Inc.	Telephone	6,801	4.74
First NBC	Financial	3,374	3.17
Pocumeyor Drug Company	Pharmaceuticals	2,917	2.09
Sinclair Maritime Co. Ltd.	Developer	2,561	2.77
Seco/Johnson Region, Med.	Health Care	1,606	2.10
Louisiana Gas Ser. Co.	Utility	1,597	2.04
Health Care Prop. Trust	Health care	1,503	2.05
Nipponia National Bank	Financial	1,328	2.07
I. T. Corp.	Telecomm.	1,202	1.82
		<u>431,388</u>	<u>22.81%</u>

The total assessed valuation for all taxpayers at December 31, 1996 was \$145,871,974. This figure was used in calculating the percentage of the "assessed valuation of each of the ten largest taxpayers" listed above to the "total assessed valuation for all taxpayers."

NOTE C - CASH AND CASH EQUIVALENTS

At December 31, 1996, the carrying amounts (book balances) of all cash and cash equivalents of the district totaled \$121,788, and are listed as follows:

Cash on hand	\$ 108
Interest bearing demand deposits	<u>121,680</u>
Total	<u>\$121,788</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Prepaid Insurance

Payments were made during 1996 for insurance that covered a period of several months beyond December 31, 1996. The portion of the payments applicable to the period after December 31, 1996 was recorded as prepaid insurance because the expenditure was not yet incurred as of that date.

9. Fixed Assets

They are recorded as expenditures at the time purchased, donated, or constructed, and the related assets are capitalized and reported in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets purchased or constructed are valued at historical cost.

10. Compensated Absences

Employees of the fire protection district are entitled to 18 to 30 days of annual leave each year, depending on their years of service. Sick leave is granted to each regular employee for a period of not more than 93 weeks. The cost of current leave privileges, computed in accordance with GASB Codification Section 660, is recognized as a current-year expenditure in the General Fund when leave is actually taken. Annual and sick leave cannot be carried over; therefore, there are no accumulated leave benefits required to be reported in accordance with GASB Codification Section 660.

11. Long-term Obligations

The district did not have any long-term obligations at the year's end.

12. Total Columns on Financial Statements

The total columns on the statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Interest earnings on time deposits are recorded when the time deposits and investments have matured and the interest is available.

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.

**5. Budgets**

The District published the proposed budget for the General Fund in the official journal on December 9, 1995. It held a public hearing for the proposed budget and adopted it on December 29, 1995. The budget is prepared and reported on the modified accrual basis of accounting. All appropriations lapse at year end. Formal budget integration within the accounting records is employed as a management control device during the year. Changes or amendments are made upon the approval of the board. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

The district amended and adopted its original budget on December 28, 1996.

The district does not employ encumbrance accounting.

**6. Cash and Investments**

Cash includes amounts in interest bearing demand deposits. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district may invest in United States bonds, treasury notes, certificates, or repurchase agreements for these instruments. Investments are stated at cost.

**7. Ad Valorem Tax Receivables**

The district has budgeted 5% of the revenues from ad valorem tax assessments as uncollectible.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 2  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Fund Accounting

The district uses a fund (General Fund) and an account group (General Fixed Assets Account Group) 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 and activities.

A 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 of the district is classified as a governmental fund. The General Fund accounts for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. It is the general operating fund of the fire protection district. It accounts for all financial resources, except those required to be accounted for in other funds.

4. 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 liabilities generally are included on the balance sheet. Operating statements of this fund present increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund, and it uses the following practices in recording revenues and expenditures:

Revenues --

All 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.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1996

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 police jury 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority, but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Even though the district operates independently of the police jury, the exclusion from the police jury's financial statements would cause the police jury's financial statements to be misleading or incomplete. Also, the police jury's ability to impose its will on the district is indicated by the ability to remove appointed members of the district's board at will. Because of these reasons, the district is determined to be a component unit of the St. Tammany Parish Police Jury.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1**  
 Slidell, Louisiana  
 Notes to the Financial Statements  
 December 31, 1986

**INTRODUCTION**

The St. Tammany Parish Fire Protection District No. 1 was created by the St. Tammany Parish Police Jury as provided by Louisiana Revised Statute 48:1493. The fire district is responsible for fire protection in the City of Slidell and the immediate surrounding area. The administration of the fire district is governed by a board of commissioners consisting of five members. Two members are appointed by the parish governing authority and two by the governing body of the municipal corporation in the fire district. The fifth member is selected by the other four members and serves as chairman. The members serve terms of two years, without re-election. Vacancies are filled by the governing bodies making the original appointments. The district operates six fire stations within the district and provides fire protection services in an area covering approximately 120 square miles. In addition to fire protection services, the district also provides fire prevention service to the public.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Presentation**

The accompanying component unit financial statements of the St. Tammany Parish Fire Protection District No. 1 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.

**2. 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 (St. Tammany Parish Police Jury), (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.

## NOTES TO THE FINANCIAL STATEMENTS



ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget  
 (GAAP Basis) and Actual - General Fund  
 (Continued)  
 For the Year Ended December 31, 1996

## Statement C

	Budget	ACTUAL	Variance Favorable (Disadvantage)
<b>EXPENDITURES (Continued)</b>			
Telephone	520,800	519,262	578
Maintenance contracts	20,800	11,842	8,958
Uniforms	134,800	134,800	112
Utilities	30,800	36,064	5,264
Contingency fund	100,000	-	100,000
Rescue items expenditures	20,104	25,592	5,488
Hazardous material expenditures	20,133	10,417	9,716
Volunteers' expenditures	10,000	4,482	5,518
Fire prevention commissions	0,000	7,942	1,738
Capital outlay:			
Fire fighting equipment	13,700	44,382	(30,682)
Office equipment and furniture	30,450	28,433	2,017
Apparatus	48,000	487,328	(441,828)
Vehicles	-	31,668	(31,668)
Communications equipment	00,000	49,107	10,488
Computers	-	12,679	(12,679)
Training aids	5,000	8,770	370
construction	-	747	(747)
Training facility	00,000	70,612	(70,612)
Rescue equipment	17,000	14,218	2,782
Hazardous material equipment	13,400	0,000	13,400
Bank charges	-	1,825	(1,825)
<b>Total Expenditures</b>	<b>94,269,690</b>	<b>5,271,438</b>	<b>(89,998,252)</b>
Excess of Revenues over Expenditures		473,037	473,037
Fund Balance, Beginning of Year		5,888,391	
Fund Balance, End of Year		<u>6,361,428</u>	

(Continued)

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Statement of Revenues, Expenditures and  
 and Changes in Fund Balance -  
 Budget (GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 1986

## Statement C

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes	\$4,339,690	\$5,840,334	\$1,500,644
Intergovernmental revenue - state revenue sharing	488,000	432,253	(55,747)
Tax on fire insurance premiums	123,000	121,532	(1,468)
Interest earnings	127,000	134,419	7,419
Miscellaneous	-	16,136	16,136
<b>Total Revenues</b>	<b>4,288,690</b>	<b>5,344,432</b>	<b>1,055,742</b>
<b>EXPENDITURES</b>			
Salaries	3,092,039	3,048,817	43,222
Building maintenance	38,000	34,119	3,881
Deductions from ad valorem taxes	138,000	152,257	(14,257)
Dues and subscriptions	2,500	3,943	(1,443)
Employee schooling	12,000	14,281	(2,281)
Equipment maintenance	49,000	49,865	(865)
General liability insurance	69,000	47,809	21,191
Worker's compensation insurance	148,900	158,684	(9,784)
Group health insurance	773,000	274,444	498,556
Legal fees	28,000	28,850	(850)
Office supplies	18,000	28,989	(10,989)
Professional services	39,000	19,288	19,712
Gas and diesel fuel	34,000	24,537	9,463
Retirement - employer's contributions	308,534	329,639	(21,105)
Medicare taxes - employer's portion	27,500	27,231	269
Station supplies	18,000	8,948	9,052
Unemployment taxes	18,000	8,292	9,708

(Continued)

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 General Fund  
 For the Year Ended December 31, 1999

Statement B

<b>REVENUES</b>	
Ad valorem taxes	\$3,048,324
Intergovernmental revenues -	
state revenue sharing	412,251
Tax on fire insurance premiums	121,532
Interest earnings	124,418
Miscellaneous	<u>26,188</u>
Total Revenues	<u>5,744,672</u>
<b>EXPENDITURES</b>	
Salaries and related expenditures	3,593,282
Legal and professional services	68,417
Insurance	67,813
Office supplies	21,723
Repairs and maintenance	165,060
Telephone and utilities	88,347
Capital outlay	140,836
Deduction from ad valorem taxes for pension	255,257
Miscellaneous	<u>14,399</u>
Total Expenditures	<u>5,271,436</u>
Excess of Revenues over Expenditures	473,237
Fund Balance, Beginning of Year	2,858,351
Fund Balance, End of Year	<u>\$6,373,429</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1  
 Slidell, Louisiana  
 Balance Sheet - All Fund Types and Account Groups  
 December 31, 1996

## Statement A

	Governmental Fund - General Fund	Account Group - General Fixed Assets	Total (Memoranda Only)
<b>ASSETS</b>			
Cash and cash equivalents (Note C)	\$121,708	-	\$121,708
Investments (Note D)	1,258,421	-	1,258,421
Receivables:			
Ad valorem taxes	4,844,806	-	4,844,806
State revenue sharing	274,854	-	274,854
Accrued interest	38,178	-	38,178
Prepaid insurance	22,928	-	22,928
Land, buildings and equipment (Note E)	-	\$4,462,880	4,462,880
<b>TOTAL ASSETS</b>	<b>\$6,552,255</b>	<b>\$4,462,880</b>	<b>\$11,215,235</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
Accounts payable	\$26,270	-	\$26,270
Pension deduction from ad valorem taxes	155,257	-	155,257
<b>Total Liabilities</b>	<b>181,527</b>	<b>-</b>	<b>181,527</b>
Equity and other credits:			
Investment in general fixed assets	-	\$4,462,880	4,462,880
Fund balance:			
Unreserved-unassigned	\$,371,428	-	\$,371,428
<b>Total Equity and Other Credits</b>	<b>\$,371,428</b>	<b>4,462,880</b>	<b>11,634,308</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$6,552,255</b>	<b>\$4,462,880</b>	<b>\$11,215,235</b>

The accompanying notes are an integral part of this statement.

## COMPONENT UNIT FINANCIAL STATEMENTS

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ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 1  
Slidell, Louisiana  
Component Unit Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1996

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the Sheriff, or assistant, 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: April 24, 1997

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KERRY J. ROYNA  
Clerk of Public Accounts