

Advances and Bonuses

- ii. 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.

No exceptions regarding compliance with the laws and regulations were noted.

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 St. Tammany Parish Fire Protection District No. 9 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes 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.

*Raybank, Chapman, Hogan, & Melis L.L.P.*



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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGRIED UPON PROCEDURES**

June 13, 1998

Board of Commissioners  
St. Tammany Parish Fire  
Protection District No. 9  
P. O. Box 313  
Bach, Louisiana 70433

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of St. Tammany Fire Protection District No. 9 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. 9's compliance with certain laws and regulations during the year ended December 31, 1996 included in the accompanying Louisiana Affidavit 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.

The procedures performed are as follows:

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 38:2231-2253 (the public bid law).

No exceptions regarding compliance with the laws and regulations were noted.

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 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

ST. LOUIS PARISH FIRE PROTECTION DISTRICT NO. 9  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1995 AND 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF ACCOUNTING: (Continued)

Total Columns on Balance Sheets:

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

Budgetary Reporting:

Combined statements of revenues, expenditures and changes in fund balance - budget (cash basis) and actual were prepared under control of the Board of Commissioners for the years ended December 31, 1995 and 1996.

Louisiana State R.S. 39:2309 requires revision of the budget when actual revenues fall in most budgeted revenues by 5% or more and/or actual expenditures exceed budgeted expenditures by 5% or more.

The statements of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund presents comparisons of legally adopted budgets with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting timing differences in excess of revenues over expenditures for the years ended December 31, 1995 and 1996, are presented below:

	<u>1995</u>	<u>1996</u>
	<u>GENERAL FUND</u>	<u>GENERAL FUND</u>
Excess of revenues over expenditures (budgetary basis)	\$48,568	\$ 8,158
Adjustments:		
To adjust revenues and expenditures due to continuing appropriations	21,158	_4,162
<b>EXCESS OF REVENUES OVER EXPENDITURES (GAAP BASIS)</b>	<b>\$69,726</b>	<b>\$12,996</b>

2. CASH AND CASH EQUIVALENTS:

Cash and cash equivalents includes amounts in demand deposits. Deposits of the District in the amounts of \$76,464 and \$28,156 (bank balances) are held by one financial institution and are fully insured or collateralized as of December 31, 1995 and 1996, respectively.

ST. TERRY PARISH FIRE PROTECTION DISTRICT NO. 9  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1996 AND 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS:

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position, not with measurement of results of operations.

BASIS OF ACCOUNTING:

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The records are maintained on the cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to the modified accrual basis of accounting utilizing the following practices:

Revenues:

All valorem taxes and the related State revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. All valorem taxes are assessed for the calendar year and 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 on investments is recorded when the income is earned.

Intergovernmental revenues are recorded when the 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.

3. Obtain from management a listing all employees paid during the period under examination.
4. Determine whether any of these 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 procedures (2) as immediate family members.

No exceptions regarding compliance with the laws and regulations were noted.

#### Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.
6. Trace the budget adoption and amendments to the minute book.
7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues fail to meet budgeted revenues by 5% or more or actual expenditures exceed budgeted expenditures by 5% or more.

No exceptions regarding compliance with the laws and regulations were noted.

#### Accounting and Reporting

8. Randomly select 5 disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amount and payee, (b) determine if payments were properly coded to the correct fund and general ledger account, and (c) determine whether payments received approval from proper authorities.

One disbursement selected was not coded to the proper general ledger account. This disbursement's coding was corrected for the compilation report.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by ISA-95 42:1 through 42:12 (the open meetings law).

No exceptions regarding compliance with the laws and regulations were noted.

#### Bank

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.

No exceptions regarding compliance with the laws and regulations were noted.

ST. TAMMAY PARISH FIRE PROTECTION DISTRICT NO. 9  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1998 AND 1999

3. CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	BALANCE JANUARY 1, 1998	1998 ACQUISITIONS	1998 DEDUCTIONS	BALANCE DECEMBER 31, 1998	1999 ACQUISITIONS	1999 DEDUCTIONS	DECEMBER 31, 1999
Land and buildings	\$ 77,794	0	0	\$ 77,794	0	0	\$ 77,794
Fire fighting equipment	120,000	8,000	---	128,000	---	---	128,000
	<u>\$211,500</u>	<u>\$ 8,000</u>	<u>\$ ---</u>	<u>\$211,500</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$211,500</u>

4. CHANGES IN GENERAL LONG-TERM OBLIGATIONS:

The following is a summary of the long-term obligation transactions for the years ended December 31, 1998 and 1999:

	1998	1999	TOTAL
Certificates of indebtedness payable at January 1, 1998	\$70,000	\$70,000	\$70,000
Reductions - 1998	<u>8,000</u>	<u>8,000</u>	<u>16,000</u>
Certificates of indebtedness payable at December 31, 1998	12,000	54,000	66,000
Reductions - 1999	<u>8,000</u>	<u>8,000</u>	<u>16,000</u>
Certificates of indebtedness payable at December 31, 1999	<u>\$ 8,000</u>	<u>\$46,000</u>	<u>\$54,000</u>

The \$70,000 issue bears interest at eight percent and matures in 2007. The \$70,000 issue bears interest at seven percent and matures in 2002. The certificates are secured by an ad valorem tax on property in the district.

The following amounts are expected maturities on the certificates of indebtedness at December 31, 1999 including interest payments of \$12,000:

	1999	2000	TOTAL
1997	\$ 6,400	\$10,300	\$16,700
1998	---	9,638	9,638
1999	---	10,368	10,368
2000	---	9,638	9,638
2001	---	10,368	10,368
Thereafter	---	9,638	9,638
Total	<u>\$ 6,400</u>	<u>\$60,302</u>	<u>\$66,702</u>

**ST. TAMMAY PARISH FIRE PROTECTION DISTRICT NO. 9**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1996 AND 1995**

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

**REPORTING ENTITY: (Continued)**

For the following reasons, the St. Tammany Parish Fire District No. 9 is considered to be a component unit of the St. Tammany Parish Police Jury, the reporting entity:

1. The commissioners of the district are appointed by the St. Tammany Parish Police Jury.
2. The district provides fire protection to residents within St. Tammany Parish.

The accompanying financial statements present information only on the funds maintained by District No. 9 and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**FUND ACCOUNTING:**

District No. 9 uses funds 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.

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 accounts of District No. 9 are organized on the basis of one fund (General Fund) and two account groups (General Fixed Assets and General Long-Term Obligations).

**General Fund:**

The General Fund is the general operating fund of the district. It is used to account for all financial resources.

**FUND EQUITY:**

**Unrestricted:**

Unrestricted fund balance represents those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**Designated - Capital Outlay:**

Designated - capital outlay represents tentative plans for future use of financial resources.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 AND 1995**

**INTRODUCTION**

The St. Tammany Parish Fire Protection District No. 9 was created by the St. Tammany Parish Police Jury, as authorized by Louisiana Revised Statute 40:1482 effective November 18, 1975. The Fire Protection District No. 9 primarily purchases and maintains fire equipment and provides fire protection for those areas contained in the district. The Police Jury appoints a five-member board to govern District No. 9.

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

**BASIS OF PRESENTATION**

The accompanying financial statements of the St. Tammany Parish Fire District No. 9 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.

**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 (parish government), (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.

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



ST. TAMMAY PARISH FIRE PROTECTION DISTRICT NO. 9  
 BUSH, LOUISIANA  
 GOVERNMENTAL FUND - GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2005  
 (Revised)

REVENUES (NOTE 1)	GENERAL FUND (NON-GAAP)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>Taxes:</b>			
Ad valorem	\$ 85,863	\$ 94,322	\$ 8,459
<b>Intergovernmental revenues:</b>			
State revenue sharing	6,612	16,381	9,769
Fire insurance rebate	4,568	4,568	--
<b>Interest:</b>	2,327	2,483	156
<b>Total revenues</b>	<u>102,290</u>	<u>113,754</u>	<u>11,464</u>
<b>EXPENDITURES</b>			
<b>Public safety - fire protection:</b>			
Truck operating	2,300	3,682	1,382
Repairs	28,000	29,185	(1,185)
Turnout gear	8,200	8,323	(123)
Insurance	12,250	12,953	703
Office supplies	280	672	(412)
Pensions	3,683	3,085	698
Legal and auditing	--	1,789	(1,789)
Utilities	2,380	2,097	283
Salaries	14,185	12,326	1,859
Payroll taxes	3,230	682	2,548
Telephone	3,480	3,584	(104)
Training	3,650	1,783	1,867
<b>Debt service:</b>			
Interest	5,637	5,637	--
Principal	12,000	12,000	--
Capital outlay	13,580	6,397	6,983
Miscellaneous	3,455	1,503	1,952
<b>Total expenditures</b>	<u>108,738</u>	<u>103,614</u>	<u>5,124</u>
<b>Excess of revenues over expenditures</b>	522	8,140	7,618
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	19,429	19,429	--
<b>ADJUSTMENTS TO CONFORM WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>			
To adjust revenues and expenditures due to continuing appropriations	--	104,678	104,678
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 20,951</u>	<u>\$ 112,107</u>	<u>\$ 91,156</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9  
 BUSH, LOUISIANA  
 GOVERNMENTAL FUND - GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 1998  
 (Unaudited)

	GENERAL FUND (NON-GRANT)		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES (NOTE 3)</b>			
Taxes:			
Ad valorem	\$ 108,990	\$ 106,697	\$ (2,293)
Intergovernmental revenues:			
State revenue sharing	6,660	15,427	8,767
Fire insurance rebata	4,580	4,684	104
Interest	3,565	3,679	(123)
<b>Total revenues</b>	<u>123,800</u>	<u>129,687</u>	<u>5,787</u>
<b>EXPENDITURES</b>			
Public safety - Fire protection:			
Truck operating	2,500	2,588	(88)
Repairs	24,000	10,982	13,018
Turnout gear	6,000	10,186	(4,186)
Insurance	10,560	10,065	(495)
Office supplies	1,454	1,479	(25)
Pensions	3,000	3,309	(309)
Legal and auditing	4,500	3,671	829
Utilities	2,750	2,332	418
Telephone	3,600	3,738	(138)
Training	2,800	707	2,093
Debt service:			
Interest	6,000	4,732	1,268
Principal	12,000	12,000	--
Capital outlay	15,000	8,580	6,420
Miscellaneous	3,250	3,218	32
<b>Total expenditures</b>	<u>98,660</u>	<u>72,099</u>	<u>26,561</u>
Excess of revenues over expenditures	25,140	48,588	23,448
FUND BALANCE AT BEGINNING OF YEAR	27,578	27,578	--
<b>ADJUSTMENTS TO CONFORM WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:</b>			
To adjust revenues and expenditures due to continuing appropriations	---	125,819	125,819
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 52,718</u>	<u>\$ 202,042</u>	<u>\$ 149,324</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9  
DUSH, LOUISIANA  
GOVERNMENTAL FUND - GENERAL FUND  
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (GAAP)  
FOR THE YEARS ENDED DECEMBER 31, 1998 AND 1999  
(Unaudited)

	GENERAL FUND (GAAP) 1998	GENERAL FUND (GAAP) 1999
<b>REVENUES (NOTE 3)</b>		
Taxes:		
Ad valorem	\$ 128,216	\$ 99,247
Intergovernmental revenues:		
State revenue sharing	31,427	16,381
Fire insurance rebata	4,694	4,268
Interest	2,879	2,493
Total revenues	<u>147,206</u>	<u>116,689</u>
<b>EXPENDITURES</b>		
Public safety - fire protection:		
Truck operating	2,500	1,900
Repairs	18,562	29,703
Turnout gear	18,786	8,333
Insurance	18,085	12,853
Office supplies	1,679	872
Pensions	3,582	3,812
Legal and auditing	3,921	1,898
Utilities	2,302	2,853
Salaries	--	12,226
Payroll taxes	--	1,621
Telephone	3,738	3,894
Training	702	1,383
Debt service:		
Interest	4,732	5,637
Principal	12,800	12,080
Capital outlay	8,500	5,087
Miscellaneous	968	3,583
Total expenditures	<u>77,432</u>	<u>109,357</u>
Excess of revenues over expenditures	69,774	12,937
FUND BALANCE AT BEGINNING OF YEAR	<u>132,258</u>	<u>118,321</u>
FUND BALANCE AT END OF YEAR	<u>\$ 202,032</u>	<u>\$ 131,258</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9  
BRIEN, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS  
BALANCE SHEET  
DECEMBER 31, 1990  
(Unaudited)

	GOVERNMENTAL FUND TYPE -- GENERAL FUND	ACCOUNT GROUPS		TOTAL (PERMANENT) (MIL)
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>				
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 27,379	\$ --	\$ --	\$ 27,379
Ref. advance taxes receivable	108,308	--	--	108,308
Land, building and equipment	--	117,602	--	117,602
<b>OTHER DEBITS:</b>				
Amount to be provided for retirement of general long-term obligations	--	--	66,800	66,800
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 135,687</b>	<b>\$ 117,602</b>	<b>\$ 66,800</b>	<b>\$ 319,989</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 3,300	\$ --	\$ --	\$ 3,300
Withholding payable	300	--	--	300
Certificate of indebtedness	--	--	66,800	66,800
<b>Total liabilities</b>	<b>3,600</b>	<b>--</b>	<b>66,800</b>	<b>69,400</b>
<b>FUND EQUITY:</b>				
Investment in general fixed assets	--	117,602	--	117,602
Fund balance - unrestricted	60,500	--	--	60,500
Fund balance - designated - capital outlay	79,687	--	--	79,687
<b>Total fund equity</b>	<b>140,187</b>	<b>117,602</b>	<b>--</b>	<b>257,789</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 135,687</b>	<b>\$ 117,602</b>	<b>\$ 66,800</b>	<b>\$ 319,989</b>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1994 AND 1995

5. LEVIED TAXES:

The following is a summary of authorized and levied ad valorem taxes for the years ended December 31, 1994 and 1995:

AUTHORIZED MILLAGE	LEVIED MILLAGE	EXPIRATION DATE
5.00	5.00	1994
5.00	5.00	1994
10.00	10.00	2001
10.00	10.00	2002

6. USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.



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MEMBER OF AMERICAN SOCIETY OF CONSULTING ACCOUNTANTS (ASCA)  
MEMBER OF AMERICAN SOCIETY OF PUBLIC ACCOUNTANTS (ASPA)

June 13, 1997

To the Board of Commissioners of  
St. Tammany Parish Fire Protection District No. 9  
P. O. Box 213  
Bush, Louisiana 70431

We have compiled the financial statements of St. Tammany Parish Fire Protection District No. 9, a component unit of the St. Tammany Parish Police Jury, State of Louisiana, as of and for the years ended December 31, 1996 and 1995, 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. 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.

*DuPlantier, Hratmann, Hogan & Maher L.L.P.*

ST. TERRENNY PARISH FIRE PROTECTION  
DISTRICT NO. 9

REPORT INDEX

DECEMBER 31, 1996 AND 1995

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R E P O R T

ST. THOMAS PARISH FIRE PROTECTION  
DISTRICT NO. 9

DECEMBER 31, 1996 AND 1996

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the auditor, or reviewed, orally and either copy, to the public officials. This 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 DEC. 28, 1997

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ST. TERRETT PARISH FIRE PROTECTION DISTRICT NO. 9  
 BUSH, LOUISIANA  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 BALANCE SHEET  
 DECEMBER 31, 1999  
 (Unaudited)

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS		TOTAL (Governmental Only)
		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT(OBLIG)	
<b>ASSETS AND OTHER DEBITS</b>				
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 78,167	\$ --	\$ --	\$ 78,167
All values taxes receivable	129,807	--	--	129,807
Land, building and equipment	--	307,600	--	307,600
<b>OTHER DEBITS:</b>				
Amount to be provided for retirement of general long-term obligations	--	--	54,000	54,000
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 207,974</b>	<b>\$ 317,600</b>	<b>\$ 54,000</b>	<b>\$ 579,574</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 3,900	\$ --	\$ --	\$ 3,900
Certification of indebtedness	--	--	54,000	54,000
<b>Total Liabilities</b>	<b>3,900</b>	<b>--</b>	<b>54,000</b>	<b>57,900</b>
<b>FUND EQUITY:</b>				
Investment in general fixed assets	--	317,600	--	317,600
Fund balance - unrestricted	111,170	--	--	111,170
Fund balance - designated - capital outlay	70,800	--	--	70,800
<b>Total fund equity</b>	<b>181,970</b>	<b>317,600</b>	<b>--</b>	<b>499,570</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 185,870</b>	<b>\$ 317,600</b>	<b>\$ 54,000</b>	<b>\$ 557,470</b>

See accountant's report and accompanying notes.