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ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 5  
ST. TAMMANY PARISH POLICE JURY  
Potosi, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

As of and for the Year Ended

December 31, 1906

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and 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.

Release Date: Jan 21 1906

ST. TAMMANY PARISH FIRE PROTECTION  
DISTRICT NO. 8  
ST. TAMMANY PARISH POLICE JURY  
Patterson, Louisiana

Component Unit Financial Statements

As of and for the Year Ended  
December 31, 1988

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Board of Commissioners  
St. Tammany Parish Fire  
Protection District No. 5  
St. Tammany Parish Police Jury  
Folsom, Louisiana

I have compiled the accompanying financial statements of St. Tammany Parish Fire Protection District No. 5, a component unit of the St. Tammany Parish Police Jury, as of and for the year ended December 31, 1997, 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. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the auditor's conclusions about the District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
Certified Public Accountant

June 11, 1997

## St. Tammany Parish Fire Protection District No. 3

## ALL FUND TYPES AND ACCOUNT GROUPS

BRIARCLIFF SERIES I

December 31, 1998

	Governmental Fund	Account Groups		Total (Miscellaneous)
	General Fund	General Fund Assets	General Fund Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$ 58,187	\$ -	\$ -	\$ 58,187
Receivables, net of allowance for uncollectible of \$10,285	217,180	-	-	217,180
Land, buildings, and equipment	-	832,737	-	832,737
Amount to be provided for retirement of general long-term debt	-	-	348,832	348,832
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$275,367</b>	<b>\$832,737</b>	<b>\$348,832</b>	<b>\$1,456,936</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Debtors from ad valorem taxes payable	\$ 8,205	\$ -	\$ -	\$ 8,205
Accounts payable	2,850	-	-	2,850
Certificates of indebtedness	-	-	78,800	78,800
Capital lease payable	-	-	51,512	51,512
<b>Total Liabilities</b>	<b>11,055</b>	<b>-</b>	<b>129,312</b>	<b>140,367</b>
<b>Fund Equity</b>				
Investment in general fixed assets	-	832,737	-	832,737
Fund balance - unreserved - undesignated	268,812	-	-	268,812
<b>Total Fund Equity</b>	<b>268,812</b>	<b>832,737</b>	<b>-</b>	<b>1,101,549</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$275,367</b>	<b>\$832,737</b>	<b>\$148,812</b>	<b>\$1,456,916</b>

See accountant's compilation report.

St. Tammany Parish Fire Protection District No. 1

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2008

	General Fund	Capital Projects	Total (Memorandum Only)
<b>REVENUES</b>			
Ad valorem taxes	\$100,248	\$ -	\$100,248
Intergovernmental revenues:			
State revenue sharing	18,723	-	18,723
Fire insurance premium rebates	8,800	-	8,800
Interest earnings	2,823	-	2,823
<b>Total Revenues</b>	<u>130,694</u>	<u>-</u>	<u>130,694</u>
<b>EXPENDITURES</b>			
Legal and accounting	3,854	-	3,854
Insurance	17,812	-	17,812
Office supplies	108	58	166
Salary charges	8,448	-	8,448
Operations and repairs	8,100	-	8,100
Utilities	7,300	-	7,300
Capital outlay	11,700	-	11,700
Debt service:			
Principal	42,123	-	42,123
Interest	18,785	-	18,785
Other	3,852	-	3,852
<b>Total Expenditures</b>	<u>113,882</u>	<u>58</u>	<u>113,940</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	118,362	(58)	118,304
<b>Other Financing Source (Use)</b>			
Operating transfer in (out)	<u>288</u>	<u>(288)</u>	<u>-</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	118,650	(418)	118,232
<b>FUND BALANCE - BEGINNING</b>	58,255	418	58,673
<b>FUND BALANCE - ENDING</b>	<u>\$108,212</u>	<u>\$-</u>	<u>\$108,212</u>

See accountant's compilation report.

**El Tarabeh, Pasha, Civ. Protection District No. 5**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET QUANT BASIS AND ACTUAL  
GOVERNMENTAL FUND - GENERAL FUND  
For the Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes	8135,000	8198,248	63,248
Intergovernmental revenues:			
State revenue sharing	12,000	18,713	7,713
Fire insurance premium rebate	9,000	8,501	(499)
Federal grant	750	-	(750)
Interest earnings	2,000	2,870	870
Total Revenues	<u>189,250</u>	<u>218,332</u>	<u>29,082</u>
<b>EXPENDITURES</b>			
Legal and accounting	3,450	3,504	(54)
Insurance	20,000	17,812	21,188
Office supplies	1,000	100	894
Statutory charges	3,000	6,448	(3,448)
Operations and repairs	21,700	8,100	13,600
Utilities	8,000	7,300	700
Capital outlay	32,000	14,700	17,300
Debt service:			
Principal	42,123	42,123	-
Interest	10,150	18,785	-
Other	4,000	3,850	1,150
Total Expenditures	<u>121,423</u>	<u>113,842</u>	<u>7,581</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	67,827	104,490	36,663
<b>Other Financing Sources (Uses):</b>			
Operating transfer in (out)	-	308	308
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	67,827	104,798	36,971
<b>FUND BALANCE - BEGINNING</b>	<u>248,251</u>	<u>248,251</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u>316,078</u>	<u>353,049</u>	<u>36,971</u>

See accountant's compilation report.

**LEE GRAY**  
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MEMO

THIRD YEAR REPORT  
FOR THE YEAR END

ANNUAL REPORT OF THE  
BOARD OF COMMISSIONERS

**INDEPENDENT ACCOUNTANTS REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Board of Commissioners  
St. Tammany Parish Fire  
Protection District No. 5  
St. Tammany Parish Police Jury  
Folsom, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of St. Tammany Parish Fire Protection District No. 5, a component unit of the St. Tammany Parish Police Jury, 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. 5's compliance with certain laws and regulations during the year ended December 31, 1985, included in the accompanying Louisiana Attachment 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, I 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 LSA-RS 38:2211-2214 (the public bid law).

Various fire equipment was purchased during 1986 for \$6,674 without obtaining three telephone or facsimile quotes.

Recommendation

The District should request three telephone or facsimile quotes when purchasing materials and supplies of five thousand dollars or more but less than ten thousand dollars. Three quotes must be documented. If the lowest quote is not accepted, an explanation must be supplied.

- Note:** The prior year finding regarding no documentation for a bid for a fire truck has been corrected by management, who has installed a locking bar on its filing cabinet. This will prevent unauthorized persons from removing documents.

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 32:1201-1224 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

53. **Temerary Fire District No. 5  
Independent Accountant's Report  
on Applying Agreed-Upon Procedures - (cont'd)**

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

The District had no employees during the year ended December 31, 1998.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Since there were no employees during 1998, this procedure was not necessary.

**Budgeting**

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

Management provided me with a copy of the original budget and the amended budget.

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

I traced the adoption of the original budget to the minutes of a meeting held January 3, 1998. I traced the adoption of the amended budget to the minutes of a meeting held July 28, 1998.

7. 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%.

I compared the revenues and expenditures of the budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

**Accounting and Reporting**

8. Randomly select 8 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I 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 in 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.

All of the payments were approved by the Board of Commissioners.

**Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or distributed as required by LSA-RS 42:1 through 42:52 (the open meetings law).

The Fire District is required to post a notice of each meeting and the accompanying agenda on the door of the fire station. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion.



St. Tammany Parish Fire Protection District No. 5  
Independent Accountant's Report  
on Applying Agreed-Upon Procedures - (cont'd)

This finding is repeated from the prior year.

**Recommendation**

The agenda and meeting notice should be issued with the date and time posted. This agenda and meeting notice should be retained.

**Item**

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.

I 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.

A reading of the minutes of the District for the year reflected no approval for payments which may constitute bonuses, advances, or gifts. Also, there were no employees during the year ended December 31, 1998.

**Asset Management**

12. I also observed during my engagement that the District's equipment listing had not been totaled, nor had 1998 purchases been added to the listing.

**Recommendation**

The District maintains a ledger which lists the equipment owned by the District. I recommended that a total page be inserted into the ledger. Any equipment purchases exceeding \$200 (District policy) should be entered into the ledger and the total page updated accordingly. At the end of each year, the ledger pages should be added and recorded to the total page.

**Other Matters**

13. No per diem was paid to board members during the year ended December 31, 1998.

I was 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, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my 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. 5, 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.

  
Rebecca Bray  
Certified Public Accountant

June 11, 1999