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ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
(A Component Unit of the St. Tammany Parish Police Jury)

Independent Accountant's Compilation Report

**Independent Accountant's Report on Applying
Agreed-upon Procedures**

As of and for the Year Ended December 31, 1996

10/10/97
10/10/97
10/10/97

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or treasurer, clerk and other appropriate public officials. The report is available for public inspection at the Union House office of the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date **04/15/97**

10/10/97
10/10/97
10/10/97

RICHARD M. SEAL

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
(A Component Unit of the St. Tammany Parish Police Jury)
Pearl River, Louisiana

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RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners
St. Tammany Parish Fire Protection
District No. 7
Pearl River, Louisiana

I have compiled the accompanying general-purpose financial statements of the St. Tammany Parish Fire Protection District No. 7, a component unit of the St. Tammany Parish Police Jury, as of and for the year ended December 31, 1996, 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 general-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Certified Public Accountant

Hogans, Louisiana
January 28, 1997

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1
 (A Component Unit of the St. Tammany Parish Police Jury)
 Pearl River, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet
 December 31, 1995

	ASSETS		LIABILITIES		ACCUMULATED		Total Management Subs.
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Long Term Debt	
ASSETS							
Cash and cash equivalents	\$ 35,000	\$ 41,000					\$ 76,000
Receivables	202,850						202,850
Ad valorem taxes	4,077						4,077
State revenue sharing					615,000		615,000
Land, buildings, and equipment						64,000	64,000
Amounts receivable in debt service fund						50,000	50,000
Amounts to be provided for general long-term debt							
TOTAL ASSETS	\$ 341,927	\$ 41,000	\$ 341,927	\$ 41,000	\$ 615,000	\$ 114,000	\$ 1,112,927
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable and accrued expenses	\$ 7,000						\$ 7,000
Current obligations - bonds						100,000	100,000
Total Liabilities	\$ 7,000					100,000	107,000
Fund Equity					615,000		615,000
Investment in general fund assets							
Fund balance -							
Reserved for debt service	\$ 12,000						12,000
Unexpended	115,000						115,000
Total Fund Equity	\$ 127,000				615,000		742,000
TOTAL LIABILITIES AND FUND EQUITY	\$ 134,000	\$ 41,000	\$ 134,000	\$ 41,000	\$ 615,000	\$ 114,000	\$ 1,112,927

See attached city's financial report.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
 (A Component Unit of the St. Tammany Parish Police Jury)
 Pearl River, Louisiana
 ALL-GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended December 31, 1990

	General Fund	Debt Service Fund	Totals (Memorandum Only)
REVENUES			
All valuations taxes	\$ 104,000	\$	\$ 104,000
Intergovernmental revenues			
- state funds			
State revenue sharing	6,082		6,082
Fire insurance rebate	9,711		9,711
Interest	689		689
Other	1,688		1,688
Total revenues	121,942		121,942
EXPENDITURES			
Public safety - fire protection:			
Insurance	18,354		18,354
Salaries	18,800		18,800
Truck and auto repair	8,800		8,800
Truck and auto gas	3,300		3,300
Utilities	4,004		4,004
Fire fighting supplies	4,384		4,384
Telephones	1,744		1,744
Radio repairs	4,000		4,000
Station maintenance	1,708		1,708
Office supplies	2,008		2,008
Taxes and licenses	2,308		2,308
Legal and accounting	5,200		5,200
Miscellaneous	700		700
Advertising	848		848
Uniforms	840		840
Capital outlay	8,804		8,804

(Continued)

See accountant's compilation report.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
(A Component Unit of the St. Tammany Parish Police Jury)
Ponchartraine, Louisiana
ALL GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended December 31, 1990

	<u>General</u> <u>Fund</u>	<u>Debt</u> <u>Service Fund</u>	<u>Totals</u> <u>(Nonmajor</u> <u>Only)</u>
EXPENDITURES (Cont'd)			
Debt service:			
Principal		10,000	10,000
Interest		10,319	10,319
Other	_____	_____382	_____382
Total expenditures	_____21,128	_____20,701	_____41,815
Excess (deficiency) of revenues over expenditures	48,806	(20,477)	30,128
OTHER FINANCING:			
SOLE SOURCE (15122)			
Transfers from other funds		21,550	21,550
Transfers to other funds	_____21,550	_____	_____21,550
Total other financing sources (uses)	_____21,550	_____21,550	_____
Excess (deficiency) of revenues and other sources over expenditures and other uses	18,250	878	20,128
Fund balance at beginning of year	_____28,112	_____28,127	_____56,239
Fund balance at end of year	\$ 46,362	\$ 29,005	\$ 75,367

(Continued)

See accountant's compilation report.

87. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
 (A Component Unit of the St. Tammany Parish Police Jury)
 Fowl River, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET COMPARED AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2008

	General Fund		Variance Favorable (Unfavorable)	State Revenue Fund		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
REVENUES						
all volunteer crews	\$ 80,000	\$ 104,000	\$ 24,000	\$ 0	\$ 0	\$ 0
Intergovernmental						
incomes state funds	0.00	0.00	1.00			
State revenue sharing	0.00	0.11	1.11			
Fire Insurance rebate		0.00	0.00	0.00	0.00	0.00
Interest		1.00	1.00			
COGS						
Total revenues	80,000	104,111	25,111	0.00	0.00	0.00
EXPENDITURES						
Public safety - fire protection:						
insurance	20,000	20,200	0.200			0.200
Salaries	15,000	15,000	2.000			2.000
Tools and auto repair	12,000	9,819	2,181			2,181
Tools and auto gas	2,000	0.00	2,000			2,000
Utilities	2,400	4,000	1,600			1,600
Fire fighting supplies	1,700	4,000	2,300			2,300
Telephone	0.000	1,514	1,514			1,514

(Continued)
 See accountant's compilation report.

ST. TAMMAMT PARISH FIRE PROTECTION DISTRICT NO. 7
 (A Component Unit of the St. Tammany Parish Police Jury)
 Pearl River, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUNDS BALANCES - BUDGET (GAAP BASED) AND ACTUAL - ALL OPERATIONAL FUND TYPES
 For the Year Ended December 31, 1994

	General Fund		Variance Favorable (Unfavorable)		Debt Service Fund		Variance Favorable (Unfavorable)	
	Budget	Actual	Actual	Change	Budget	Actual	Actual	Change
EXPENDITURES (Cont'd)								
Bulky repairs	\$ 1,000	\$ 4,000	\$ (3,000)	\$			\$	
Program activities	3,000	3,000	0,000					
Personnel services	800	1,700	(1,100)					
Station maintenance	1,000	2,025	(1,025)					
Office supplies	1,700	1,368	332					
Taxes and licenses	4,000	4,200	(200)					
Legal and accounting	1,000	700	300					
Miscellaneous		800	800					
Advertising		600	600					
Utilities		600	600					
Capital outlay		4,000	(4,000)					
Debt service					10,000	10,000		
Principal					10,000	10,000		
Interest					0	0		
Other					0	0		
Total expenditures	23,000	31,125	8,125		10,000	10,000		
								1,000
								1,000
Reconciliation of revenues over expenditures	\$0,000	48,000	48,000		\$0,000	406,677	406,677	\$0,000

Continued
 See accountant's compliance report.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
 (A Component Unit of the St. Tammany Parish Police Jury)
 Year End: Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGET COMPARES AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2006

	General Fund		Debt Service Fund		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
OTHER FINANCING					
8048705000000					
Transfers from other funds	\$ 50,000	\$ 61,000	\$ 20,000	\$ 21,000	\$ 1,000
Transfers to other funds					
Total other financing resources	\$ 50,000	\$ 61,000	\$ 20,000	\$ 21,000	\$ 1,000
Excess (deficiency) of revenues and other resources over expenditures and other uses	--	19,250	--	676	676
Fund balances, beginning	5,800	35,112	50,875	35,127	14,750
Fund balances, ending	\$ 5,800	\$ 54,362	\$ 50,875	\$ 35,803	\$ 1,000

(Continued)
 See accountant's compilation report.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
(A Component Unit of the St. Tammany Parish Police Jury)
Pearl River, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1996

INTRODUCTION

St. Tammany Parish Fire Protection District No. 7 was created by the St. Tammany Parish Police Jury, as authorized by Louisiana Revised Statute 48:1492, on August 28, 1972 to purchase and maintain fire equipment and provide fire protection for the residents of District No. 7 of St. Tammany Parish. The district is governed by a five member board appointed by the police jury, who serve without compensation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general-purpose financial statements of the St. Tammany Parish Fire Protection District No. 7 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.

B. 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 (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.

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

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
(A Component Unit of the St. Tammany Parish Police Jury)
Pearl River, Louisiana
Notes to the Financial Statements (Continued)

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.

Because the police jury appoints the district's governing body and can impose its will, the district was determined to be a component unit of the St. Tammany Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The district 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

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
GA Component Unit of the St. Tammany Parish Police Jury
Pearl River, Louisiana
Notes to the Financial Statements (Continued)

that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for all or most of the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. **General Fund** - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Debt Service Fund** - accounts for transactions relating to resources retained and used for the payment of principal and interest on these long-term obligations recorded in the general long-term debt account group.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

All ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. All ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
(A Component Unit of the St. Tammany Parish Police Jury)
Bayou Lafourche, Louisiana
Notes to the Financial Statements (Continued)

year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December of the current year and January and February of the ensuing year.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand and time deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, ad valorem taxes, state revenue sharing, and other intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources/Uses

Transfers between funds that are not expected to be repaid are accounted for as other financing sources/uses. These other financing sources/uses are recognized at the time the underlying event occurs.

III. BUDGET PRACTICES

St. Tammany Parish Fire Protection District No. 7 adopted the budget on November 3, 1995. Since the total proposed expenditures were less than \$250,000, no public hearings were required.

The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original adopted budget; there were no amendments.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
(A Component Unit of the St. Tammany Parish Police Jury)
Pearl River, Louisiana
Notes to the Financial Statements (Continued)

F. ENCUMBRANCES

Encumbrances accounting, under which purchase orders, contracts, and other commitments are recorded, is not employed by the district, and encumbrances outstanding at year end are not reported.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits. The district may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. GENERAL FIXED ASSETS AND LONG-TERM DEBT

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental fund and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. Donated fixed assets are valued at their estimated fair market value on the date received.

Long-term obligations expected to be financed from the General Fund are accounted for in the general long-term debt account group.

The two account groups are not funds. They are concerned only with measurement of financial position and do not involve measurement of results of operations.

I. COMPENSATED ABSENCES AND PENSION PLAN

The 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. 7
(A Component Unit of the St. Tammany Parish Police Jury)
Ponchartraine, Louisiana
Notes to the Financial Statements (Continued)

1. TOTAL COLUMN ON COMBINED BALANCE SHEET

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

2. LEVIED TAXES

The following is a summary of levied ad valorem taxes:

	<u>1996</u>
Operations and maintenance	5.15
Operations and maintenance	5.21
Bond principal and interest	<u>4.42</u>
	14.78

3. CASH AND CASH EQUIVALENTS

At December 31, 1996, the district has cash and cash equivalents (bank balances) totaling \$69,441, as follows:

Demand deposits	\$ 51,995
Interest-bearing demand deposits	<u>18,436</u>
Total	\$ 69,441

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. Deposit balances (bank balances) at December 31, 1996, total \$69,769 and are fully secured by federal deposit insurance.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
 (A Component Unit of the St. Tammany Parish Police Jury)
 Pearl River, Louisiana
 Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the year ended December 31, 1996 follows:

	Balance December 31, 1995		Additions	Deletions	Balance December 31, 1996	
Land and buildings	\$ 261,360	\$	\$	\$	\$ 261,360	
Trucks and vehicles	303,888				303,888	
Equipment	51,718	8,224			60,942	
Total	\$ 616,966	\$ 8,224	\$	\$	\$ 685,994	

5. OPERATING LEASE

On March 19, 1987, the Fire District entered into a lease agreement with the St. Tammany Parish Police Jury. The Fire District leased a certain piece of property for the price of \$1 per year for a period of 20 years. The St. Tammany Station (No. 3) was subsequently built on this site.

6. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the long-term debt transactions for the year ended December 31, 1996:

	Bonded Debt
Long-term debt payable at December 31, 1995	\$ 168,000
Deductions 1996	(18,000)
Long-term debt payable at December 31, 1996	\$ 150,000

The General Obligation Bonds of St. Tammany Parish Fire Protection District No. 7 dated March 1, 1987, issued and authorized in the amount of \$200,000, were issued for the purpose of acquiring buildings, machinery and equipment, including both real and personal property. The bonds are payable from ad

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
 (A Component Unit of the St. Tammany Parish Police Jury)
 Pearl River, Louisiana
 Notes to the Financial Statements (Continued)

valuation taxation. The bonds bear interest rates from 6.25% to 12% per annum. Those bonds maturing March 1, 1998, and thereafter, are callable for redemption in full at any time on or after March 1, 1997. The annual requirements to amortize the bonds outstanding at December 31, 1996, are as follows:

Year	Principal	Interest	Total
1997	\$ 10,000	\$ 2,685	\$ 12,685
1998	10,000	2,685	12,685
1999	10,000	3,405	13,405
2000	10,000	7,750	17,750
2001	10,000	7,685	17,685
Thereafter	<u>100,000</u>	<u>21,600</u>	<u>121,600</u>
Total	\$150,000	\$ 43,875	\$ 193,875

INDEPENDENT ACCOUNTANTS REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
St. Tammany Parish Fire Protection
District No. 7
Pearl River, 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. 7 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. 7's compliance with certain laws and regulations during the year ended December 31, 1996, included in the accompanying Louisiana Assertion 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 48:2211-2251 (the public bid law).

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

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.

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

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

Management provided me with the required list.

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

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

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

Management provided me with a copy of the original budget. There were no amendments to the budget during the year.

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 on November 3, 1995. No amendments were made to the budget during the year.

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 final budget to actual revenues and expenditures. Actual revenues and expenditures plus beginning fund balance for the year did not exceed budgeted amounts by more than 5%.

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;

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 to the correct fund and general ledger account; and

All payments were coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authority.

Inspection of documentation supporting each of the six selected disbursements indicated approval by the Chairman of the Board of Commissioners. In addition, disbursements were traced to St. Tammany Parish Fire Protection District No. 7's minute book where they were approved by the full commission.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:13 (the open meetings law).

St. Tammany Parish Fire Protection District No. 7 posted agendas for each meeting as required by LSA-RS 42:1-13.

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.

I 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 like indebtedness.

Advances and Donations

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 St. Tammany Parish Fire Protection District No. 7 for the year indicated no approval for the payments noted. I also inspected payroll records for the year and noted no instances which would indicate payments to employees that would constitute bonuses, advances, or gifts.

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. 7 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.



Certified Public Accountant

Hopkinton, Louisiana
January 28, 1997