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ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 6

GENERAL PURPOSE FINANCIAL STATEMENTS
(Compiled)

FOR THE YEAR ENDED DECEMBER 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, and/or other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Report Date SEP 12 1998

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 6.

TABLE OF CONTENTS

	Page #
INDEPENDENT ACCOUNTANT'S REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - Governmental Fund Type and Account Group	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type	3
Notes to the Financial Statements	4 through 9
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	10 through 13
LOUISIANA ASSESSATION QUESTIONNAIRE	14 and 15

Bernard & Franks
A Corporation of Certified Public Accountants

400 PETERSON BOULEVARD

□

SUITE 100

□

MEMPHIS, LOUISIANA 70003-0001

□

TELEPHONE (504) 885-0470
FAX (504) 488-0000

MEMPHIS & BIRMINGHAM OFFICES

2000 BIRMINGHAM BOULEVARD, SUITE 1000

BIRMINGHAM, MISSISSIPPI 38203

MEMPHIS OFFICE: 147 SOUTH 5TH STREET

MEMPHIS, MISSISSIPPI 38203

MEMPHIS, LA

AFFILIATION OF CERTIFIED ACCOUNTANTS
MEMBER OF LOUISIANA BOARD OF ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT

Board of Commissioners
St. Tammany Parish Fire Protection District No. 6
Covington, Louisiana

We have compiled the accompanying general purpose financial statements, as listed in the table of contents, of the St. Tammany Parish Fire Protection District No. 6 as of and for the two years ended December 31, 1997 as required by Louisiana Revised Statute 28:213, and 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 on them.

Bernard & Franks

June 10, 1998

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 4

COMBINED BALANCE SHEET
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
DECEMBER 31, 1997
See Accountant's Compilation Report

	<u>GOVERNMENTAL FUND</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS</u>
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>(Memorandum)</u>
			<u>ONLY</u>
ASSETS			
Cash (Note 2)	\$118,194	\$ --	\$118,194
Investments:			
Ad Valorem Taxes	118,311	--	118,311
Revenue Sharing	15,038	--	15,038
Prepaid Insurance	12,188	--	12,188
Land & Equipment (Note 3)	--	482,055	482,055
TOTAL ASSETS	\$258,928	\$482,055	\$722,983
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	\$ 11,289	\$ --	\$ 11,289
deductions from Ad Valorem Taxes Payable	3,348	--	3,348
TOTAL LIABILITIES	\$ 14,637	\$ --	\$ 14,637
Fund Equity:			
Investment in General Fixed Assets	\$ --	\$482,055	\$482,055
Fund Balance			
Reserved - Prepaid Insurance	11,188	--	11,188
Unreserved - Undesignated	228,310	--	228,310
TOTAL FUND EQUITY	\$234,306	\$482,055	\$722,361
TOTAL LIABILITIES & AND FUND EQUITY	\$258,928	\$482,055	\$722,983

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 4

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
For The Year Ended December 31, 1997
See Accountant's Compilation Report

	General Fund		Variances Favorable (Unfavorable)
	Actual	Budget	
REVENUES			
Intergovernmental Revenues:			
Ad Valorem Taxes	\$108,385	\$ 93,000	\$ 15,385
State Revenue Sharing (net)	15,000	15,000	—
Fire Insurance Premium Rebate	7,519	7,500	19
Use of Money and Property-Interest Earned on Time Deposits	2,114	2,000	114
Other Revenues	342	—	342
Total Revenues	\$125,358	\$118,000	\$ 7,358
EXPENDITURES			
Legal and Accounting	\$ 2,000	\$ 2,000	\$ —
Insurance	18,078	18,000	1,021
Repairs and Maintenance	19,880	19,800	1,050
Utilities	9,032	9,000	1,032
Capital Outlay	25,714	41,800	(6,086)
Travel Expenses	12,785	13,000	215
Pension Cost	3,348	3,800	(452)
Election Cost	5,939	5,500	41
Training	4,379	5,000	721
Others	222	—	(222)
Total Expenditures	\$118,135	\$118,000	\$ 1,135
EXCESS OF REVENUES OVER EXPENDITURES	\$ 18,223	\$ —	\$ 18,223
FUND BALANCE BEGINNING OF YEAR	218,034		
FUND BALANCE AT END OF YEAR	\$236,257		

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007
See Accountant's Compilation Report

INTRODUCTION

The St. Tammany Parish Fire Protection District No. 4 was created on September 17, 1978 by the St. Tammany Parish Police Jury, as provided by Louisiana Revised Statute 40:1493. The district was created to acquire, maintain, and operate buildings, machinery, equipment, water tanks, water hydrants and water lines, and other such things necessary to provide proper fire prevention and control within the district's limits. The administration of the district is governed by a board of commissioners consisting of 3 members who are resident property taxpayers of the district. These members are appointed by the St. Tammany Parish Police Jury and serve 2 years without re-election. The district operates two fire stations and provides fire protection services in an area covering approximately 35 square miles.

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the St. Tammany Parish Fire Protection District No. 4 have been prepared in conformity with generally accepted 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

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the district's board members are solely accountable for fiscal matters, which include (1) responsibility for funding deficits and operation deficiencies and (2) fiscal management for controlling the collection and disbursement of funds, and because of the scope of the public service provided by the district, the district is a separate governmental reporting entity. The district includes all funds, accounts groups, activities, et. cetera, that are within the oversight responsibility of the district.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 6

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997
See Accountant's Compilation Report

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

Certain units of local government over which the district exercises no oversight responsibility, such as the parish police jury, parish school board, independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the district.

C. FUND ACCOUNTING

The district uses a fund (General Fund) and 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 or activities.

The General 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 is classified as a governmental fund. It is the general operating fund of the fire protection district and accounts for all financial resources.

D. 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 current liabilities are generally included on the balance sheet. The operating statement of

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 2

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

See Accountant's Compilation Report

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BASIS OF ACCOUNTING (Continued)

The General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad 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.

Interest income is recorded when the interest is earned and the income is available.

Fire insurance premium rebates are recorded when the fire protection 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.

E. BUDGET PRACTICES

The fire protection district adopted a budget as approved by the Board for the year ended December 31, 1997. This budget was based on 1996 actual expenditures and estimates of projected revenues for 1997. All unexpended budget appropriations lapse at the end of the fiscal year. Changes to the budget must be made by the Board of Commissioners.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997
See Accountant's Compilation Report

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH

Cash included amounts in interest bearing demand deposits. Under state law, the fire protection district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or banks having their principal offices in Louisiana.

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. Approximately 98.48 percent of the fixed assets are valued at historical cost, and 1.52 percent are valued at estimated cost.

H. LONG-TERM OBLIGATIONS

The fire protection district had no loan term obligations as of December 31, 1997.

I. TOTAL COLUMN ON BALANCE SHEET

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

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 4

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997
See Accounting and Compliance Reports

Note 2. CASH

At December 31, 1997, the fire protection district has cash (bank balances) totaling \$118,294 in interest bearing demand deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balance) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At December 31, 1997, the fire protection district has \$118,294 in deposits secured from risk by Federal Deposit Insurance.

Note 3. CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (land and equipment) follows:

	LAND	EQUIPMENT	TOTAL
Balance at January 31, 1997	\$20,000	\$420,363	\$440,363
Additions - 1997	—	38,234	38,234
Balance at December 31, 1997	\$20,000	\$458,597	\$478,597

Note 4. VACATION, SICK LEAVE, AND PENSION PLAN

All members of the fire protection district serve as volunteers. Therefore, the fire protection district does not have a formal vacation and sick leave policy and does not contribute to a pension plan.

ST. TAMMANT PARISH FIRE PROTECTION
DISTRICT NO. 2

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1987
See Accountant's Compilation Report

Note 2. LEASES

As of December 31, 1987, the fire protection district did not have any outstanding capital leases.

Note 4. LITIGATION

There was no litigation pending against the fire protection district as of December 31, 1987.

Note 7. LEVIED TAXES

The fire protection district is authorized and has levied taxes of 20.22 mills to acquire, construct, improve, maintain, and operate fire protection facilities and equipment in and for the said district.

Bennard & Franks
A Corporation of Certified Public Accountants

STATE OF LOUISIANA: BELLINGHUE

11

SHRINE 1914

17

NEW ORLEANS, LOUISIANA: FURNACE

13

TELEPHONE: (504) 582-2270
FAX: (504) 582-2222

MEMBER & SOLE OWNER, C.P.A.
AND FIRM PARTNER & OWNER
MEMBER OF THE I.C.A.A.
MEMBER OF THE A.C.P.A.
MEMBER OF THE N.A.A.A.P.
MEMBER OF THE I.C.A.A.

MEMBERS

MEMBERSHIP LIST OF THE STATE BOARD OF ACCOUNTANTS
1900-1914 IN LOUISIANA: BELLINGHUE, FURNACE

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

**Board of Commissioners
St. Tammany Parish Fire Protection District No. 3
Covington, Louisiana**

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the St. Tammany Parish Fire Protection District No. 3 and the legislative auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the St. Tammany Parish Fire Protection District No. 3 compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Attestation 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.

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 RSA-803:2211-2251 (the public bid law).

We examined public bid notices and bid documents for material purchases in excess of \$5,000.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

- Obtain from management a list of the immediate family members of each board member as defined by 12A-CM-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.

We obtained a list of family members and outside business interests for each board member.

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

The St. Tammany Fire Protection District No. 4 has no employees, only volunteer fire fighters.

- Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The St. Tammany Fire Protection District No. 4 has no employees.

SUBJECTIVE

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

The legally adopted budget was obtained and included with the financial statements.

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

The budget adoption was traced to the minute book.

- Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceeded budgeted amounts by more than 5%.

Areas where the actual revenues or expenditures exceeded budgeted amounts by more than 5% are as follows:

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent Variance</u>
REVENUES:				
Ad Valorem Taxes	\$108,381	\$ 87,500	\$ 20,881	11.16%
Use of Money and Property - Interest				
Earned on Time Deposits	1,118	1,000	118	5.88%

(Continued)

	<u>Actual.</u>	<u>Budget.</u>	<u>Variance</u>	<u>Percent Variance</u>
EXPENDITURES:				
Utilities	\$ 9,632	\$ 9,000	\$ (632)	7.00%

ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:
- Trace payments to supporting documentation as to proper amount and payee.
We 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.
 - determine if payments were properly coded to the correct fund and general ledger account; and
All of the payments were properly coded to the correct fund and general ledger account.
 - determine whether payments received approval from proper authorities.
Inspection of documentation supporting each of the six selected disbursements indicated proper approval obtained.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS22:1 through 22:12 (the open meetings law).

Agendas for meetings were posted as required by law.

CASH

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.

We inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

ADVANCES AND BORROWINGS

13. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute borrowings, advances or gifts.

The St. Tammany Fire Protection District No. 6 has no employees.

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 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.

Bernard R. Plauder

June 30, 1994

LOUISIANA ATTESTATION QUESTIONNAIRE

March 12, 1998

Beaudry & Partners, CPA

(Auditors)

In connection with your completion of our financial statements as of December 31, 1997 and for the period then ended, and as required by Louisiana Revised Statute 24:215 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of March 12, 1998 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 58:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1121-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1201-14) or the budget requirements of LSA-RS 38:43.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:3, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:814, 33:463, and/or 38:92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:313.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VIII, Section 6 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1470.80.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AGI opinion 78-728.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.



Secretary 4-1-98 Date



Treasurer 4-1-98 Date



President 4-1-98 Date

Non-Civil public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.