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ST. TAMMANY PARISH  
FIRE PROTECTION DISTRICT  
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**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 3  
GENERAL PURPOSE FINANCIAL STATEMENTS  
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 otherwise, only and shall be appropriate public records. This report is available for public inspection at the State Archivist's Office, the Accounting Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: Aug 05 2008

Receipt Acknowledged  
Accounting Auditor

By: *[Signature]*  
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**INDEPENDENT ACCOUNTANTS' REPORT**

Board of Commissioners  
St. Tammany Parish Fire Protection District No. 8  
Abbe Springs, Louisiana

We have compiled the accompanying general purpose financial statements of the St. Tammany Parish Fire Protection District No. 8 as of December 31, 1997, and for the year then ended, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Financial 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 the management of the St. Tammany Parish Fire Protection District No. 8. 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.

In accordance with standards established by the American Institute of Certified Public Accountants, we have also issued a report dated June 24, 1998 on applying agreed-upon procedures for compliance with laws and regulations.



June 24, 1998

**SKARDA & SILVA, L.L.P.**  
CERTIFIED PUBLIC ACCOUNTANTS

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 8**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

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

The St. Tammany Parish Fire Protection District No. 8 (the "District") was established by joint ordinance of the St. Tammany Parish Police Jury and the Town of Abbeville, Louisiana on May 18, 1974. The District's boundaries coincide with the boundaries of the Town of Abbeville of the Parish of St. Tammany. The District is governed by a Board of Commissioners consisting of five resident property taxpayers, as provided by Louisiana Revised Statute 48:1496. The St. Tammany Parish Police Jury and the Town of Abbeville, Louisiana each appoint two commissioners for two year terms. The four appointed commissioners select the fifth member who serves as chairman. Vacancies are filled by the bodies making the original appointments.

Fire protection districts are created for the purpose of acquiring, maintaining, and operating facilities, machinery, equipment, water tanks, water systems, water lines, and other things necessary to provide proper fire protection and control of the property within the District. The District contracts with the Abbeville, Louisiana Fire Department to carry out its objective.

The financial statements of the St. Tammany Parish Fire Protection District No. 8 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. The more significant of the government's accounting principles are described below.

**Reporting Entity**

The general-purpose financial statements of the District include all funds, account groups and activities that are within the oversight responsibility of the District. Certain units of local government, over which the District exercises no-oversight responsibility such as the St. Tammany Parish Police Jury, Parish School Board, independently-elected parish officials, and municipalities within the parish, are excluded from the accompanying general-purpose financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District.

An 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), its organizations for which the primary government is financially accountable, and/or (b) 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.

## ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 6

### NOTES TO COMBINED FINANCIAL STATEMENTS

#### 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. The criteria include:

- a) Appointing a voting majority of an organization's governing body, and the ability of the police jury to impose its will on that organization and/or the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- b) Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- c) Organizations for which the reporting entity financial statements would be misleading if one of the organizations is not included because of the nature or significance of the relationship.

The management of the Parish has not made a determination as to which units of local government should be considered component units of the St. Tammany Parish Police Jury for reporting purposes. The accompanying financial statements present information only on the funds maintained by the District and does not present information on the Police Jury or other governmental units that comprise the financial reporting entity.

#### 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, or the other fund, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not accounted in the fund because they do not directly affect any reportable available financial resources.

Funds are divided into three major categories: governmental, proprietary, and fiduciary. Funds within each major category are grouped by fund type in the combined financial statements. The funds and account groups used by the District are as follows:

#### Governmental Fund Types

Governmental funds are those through which general governmental functions of the District are financed. The acquisition, use and balances of the District's reportable financial resources and the related liabilities are accounted for through governmental funds. The following are the District's governmental fund types:

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 2**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**General Fund**

The general fund is the main operating fund of the District. The fund is used to account for all financial resources not accounted for in other funds.

**Special Revenue Fund**

The special revenue fund is used to account for the proceeds of specific revenue sources (other than assessments, receivable taxes, or major capital projects) that are legally restricted to expenditures for specified purposes. This fund includes a special assessment of all valuation taxes. The District will receive an additional 10 mills of all valuation tax for a period of ten years. The tax is to be used for purchasing and maintaining new fire trucks and equipment, and constructing and maintaining a new fire station (See Note D to the financial statements).

**Debt Service Fund**

The debt service fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from transfers from the special revenue fund.

**Account Groups**

Account groups are used to establish accounting control and accountability for the District's general fund assets and long-term obligations. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

**General Fund Assets Account Group**

This account group is established to account for all fixed assets of the District. Capital dollars in the general fund and special revenue fund are recorded as expenditures of these funds at the time of purchase and are subsequently recorded for control purposes in the general fixed assets account group.

**General Long Term Debt Account Group**

This account group is established to account for all of the District's long-term debt that will be financed from general governmental resources.

**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. The operating statement of the fund presents increases (i.e., revenues and other sources) and decreases (i.e., expenditures and other uses) in net current assets.

## ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 4

### NOTES TO COMBINED FINANCIAL STATEMENTS

#### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable in amount (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Dispositions are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

Those revenues of the District susceptible to accrual are all revenue taxes, insurance fees, club revenues, sharing and interest. Substantially all other revenues are recorded when received.

#### Debits and Budgetary Accounting

Formal budgetary accounting is completed as a management control device during the year for the general fund and special revenue funds. Formal budgetary accounting is not completed for the debt service fund because extensive control mechanisms achieved through the inherent provisions of its certificates.

Budgets are adopted for the general fund and special revenue fund on a basis consistent generally accepted accounting principles (GAAP). All appropriations, which are not, reported type, are year-end.

#### Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

#### Cash and Cash Equivalents

Cash includes amounts in demand deposits and certificates of deposits, if any.

Louisiana revised statutes authorize the District to invest in (1) United States bonds, treasury notes or certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-RS 38:1171, or any other federally insured investments or (2) in mutual or bond fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 3**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**Fixed Assets**

General fixed assets are not capitalized in the books used to acquire or construct them. Instead, capital expenditures and construction are reflected as expenditures in the general fund and special revenue fund, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost when historical records are available and in estimated historical cost when no historical records exist. Depreciated fixed assets, if any are valued at their estimated fair market value on the day recorded. The costs of normal maintenance and repairs that do not add to the value of the asset or substantially extend asset lives are not capitalized. Assets in the general fixed assets account group are not depreciated.

**Allowance for Uncollectible Receivables**

The District's primary revenue source, ad valorem taxes, become delinquent if not paid by March 1 following the year of assessment. Unpaid taxes are an uncollectible lien on property. The Board of Commissioners considers all taxes to be fully collectible and, accordingly, no allowance for uncollectible receivables is provided in the accompanying financial statements.

**Ad Valorem Taxes**

All ad valorem taxes are normally levied in November and listed in December. These taxes are due in January of the following year. Any unpaid taxes are collected in connection with an auction held in May. The sheriff's department bills and collects the District's ad valorem taxes.

Ad valorem taxes are levied based on property values determined by the St. Tammany Parish Assessor (a separate entity). All land and substantial improvements are assessed at 10 percent of fair market value, and other property at 15 percent of fair market value.

District ad valorem tax revenues are recognized when levied to the extent that they are determined to be currently collectible.

**Pension Plan, Vacation, and Sick Leave Policies**

All members of the District serve as volunteers. Accordingly, the District does not contribute to a pension plan and has no formal vacation and sick leave policy.

**Fund Equity**

Designations represent funds portions of fund equity that have been segregated to indicate tentative plans for future resource use.



**ST. TAMMANT PARISH FIRE PROTECTION DISTRICT NO. 2**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)**

**Interfund Transactions**

Qual-amount transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as-expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions and reimbursements are reported as transfers. Non-accounting or non-auditing personnel transfers of equity are reported as capital equity transfers. All other interfund transfers are reported as operating transfers.

**Total Column on Financial Statements**

The total column on the financial statements is captioned "Miscellaneous Only" to indicate that it is prepared only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation.

**NOTE B – ESTABLISHED, COMPLIANCE AND ACCOUNTABILITY**

**Budget**

In accordance with Louisiana Local Government Budget Act, the procedures used by the Director in establishing the budgetary data reflected in the financial statements include public review of the proposed budget, public inspections, and public hearings. The budget is then legally adopted by the District's board of commissioners. Budgetary amounts included in the accompanying statements are as originally adopted by the District as of December 27, 1998.

The accompanying combined statement of revenues, expenditures, and changes in fund balances budget and actual general fund and special revenue fund present comparisons of the legally adopted budget with actual data.

**Expenditures in Excess of Appropriations**

The general fund had expenditures in excess of appropriations in the amount of \$14,000 for the year ended December 31, 1997. Expenditures exceeded appropriations because of higher than anticipated capital outlay expenditures for fire safety equipment and vehicles. The underspent fund balance was available to offset the overrun.

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 4**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE C - CASH AND CASH EQUIVALENTS**

At year-end, the carrying amount of the District's deposits consisted of the following:

Cash in demand deposit account	\$ 26,204
Cash in savings account	<u>1,828</u>
	<b>\$ 28,032</b>

The District's cash was not in excess of the FDIC insurance during 1991. There were no funds invested during 1991.

**NOTE D - RECEIVABLES**

Receivables at December 31, 1991, were comprised of the following:

Ad valorem taxes	\$15,214
State revenue sharing	<u>11,887</u>
	<b>\$ 27,101</b>

**NOTE E - AD VALOREM TAXES**

The District was authorized to levy a 10 mill ad valorem tax on August 15, 1990 (commencing in 1991) to cover its operating expenses. The millage was extended in 1990 for period of ten years. In 1991, the ad valorem tax increased to 11.53 mills due to reassessment of the tax base.

In October 1990 voters approved an additional 10 mill ad valorem tax for a period of ten years beginning with the year 1991 and ending with the year 2001. The tax is to be used for purchasing and maintaining new fire trucks and equipment, and constructing and equipping a new fire station within the District boundaries in order to enable the District to improve its fire protection serving the citizens.

**NOTE F - CHANGES IN OPERATIONAL FIXED ASSETS**

	<u>Balance</u> 12/31/90	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> 12/31/91
Land	\$ 2,608	\$ -	\$ -	\$ 2,608
Building and improvements	196,220	17,700	-	213,920
Equipment and furniture	268,275	68,786	-	337,061
	<u>\$ 467,103</u>	<u>\$ 86,486</u>	<u>\$ -</u>	<u>\$ 553,589</u>

**ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 11 - LEASES**

In March 1991, the District entered into an operating lease agreement with the Town of Abita Springs for a portion of the Abita Springs Fire Station building and grounds. The lease is for a term of ten years beginning on April 1, 1991, and ending on March 31, 2001. It may be renewed for a five year and for the same period as long as the District remains in existence. The annual rental of \$1 is due on April 1 of each year.

**NOTE 12 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

During 1994, the District petitioned its election, and authority granted by the State Bond Commission, was authorized to levy a special tax of ten (10) mills for the years 1995 through 2000, and issued its certificate of indebtedness to a bank in the original amount of \$170,000 to finance the purchase and maintenance of new fire trucks and equipment, and construction and maintenance of a new fire station. These certificates have a maturity of nine (9) years and bear interest, which ranges from 4.75% to 5.6%. (At December 31, 1997, the interest rate was 5.2%). Principal payments are due annually on March 1 and interest is payable on March 1 and September 1 of each year. At December 31, 1997, \$24,029 was available in the special revenue fund to transfer to the debt service fund to provide the required debt servicing in 1997.

Annual debt service requirements to maturity, including interest of \$30,261, are as follows:

Year Ending December 31	Amount
1998	\$ 24,029
1999	24,029
2000	23,073
2001	21,880
2002	21,274
2003	21,388
	<u>\$ 138,261</u>

There are a number of limitations and restrictions contained in the bond indentures with which the District is in compliance as of December 31, 1997.

**NOTE 13 - LITIGATION AND CLAIMS**

There was no pending or threatened litigation or asserted claims and assessments as of December 31, 1997.

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
FOR COMPLIANCE WITH LAWS AND REGULATIONS**

Board of Commissioners  
St. Tammany Parish Fire Protection District No. 8  
Alden Springs, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of the St. Tammany Parish Fire Protection District No. 8 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended included in the accompanying Louisiana Allocation 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 to satisfy the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below (if any) 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 and determine whether such purchases were made in accordance with LSA-RS 58:2111-2120 (the public bid law).

These expenditures were made during the year for materials and supplies exceeding \$1,000. My examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 58:2111-2121.

**TYPE 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 41:2:901-1128 (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 us with the required list including the needed information.

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

Management provided us with the required list.

4. Determine whether any of these 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.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) 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 us 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.

We traced the adoption of the original budget to the minutes of the meeting held on December 3, 1997 which indicated that the budget had been adopted by the board of commissioners of the District unanimously. 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%.

We compared the revenues and expenditures of the final 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 6 disbursements made during the period under examination and:

- a) trace payments to supporting documentation as to proper account 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.

- b) 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.

- c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the accountant and the chairman of the board of the commissioners. In addition, each of the disbursements was traced to the District's minute book where they were approved by the full commission.

## MEETINGS

9. Obtain evidence indicating that agenda for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:11 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted and we examined evidence supporting such assertion.

## 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.

We 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 DEBTS

11. Examine payroll records and minutes for the year to determine whether any payments have been made 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 indicated no approval for the payments noted. We also inspected payroll records for the year and noted no payments to employees, which would constitute bonuses, advances, or gifts.*

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 the St. Tammany Parish Fire Protection District No. 8 and the Legislative Auditor, State of Louisiana, and should not be used by third parties who are not agreed to the procedures and take 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.

June 26, 2008

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT VIA A  
 COMBINED BALANCE SHEET  
 ALL COMPONENTS - FUND-TOTALS BY ACCOUNT GROUPS  
 DECEMBER 31, 2017

	Component Fund Type		Account Group		Total
	Special	General	General	Special	
<b>MULTI-PURPOSE OTHER ASSETS</b>					
Cash					
Materials					
See item report expense fund					
Land, buildings, and equipment					
Account available to job			41,600	-	41,600
Inventory fund					
Amount to be provided by					
reference of general					
Imp-Item-001					
<b>TOTAL ASSET/LAND OTHER ASSETS</b>				111,277	111,277
	\$ 0.00	\$ 71,672	\$ -	\$ 41,600	\$ 113,272
	\$ 1,947	\$ 1,708	\$ -	\$ -	\$ 3,655
Accounts payable					
Due to general fund		10,000			10,000
General obligation bonds				111,277	111,277
Total liabilities	1,947	11,708	-	111,277	124,932
Fund Equity					
Investments general fund assets			41,600		41,600
Fund Reserves					
Over and for job assets		34,000			34,000
(Unexpended)		10,663			10,663
Total fund equity		44,663		41,600	86,263
<b>TOTAL LIABILITIES, FUND EQUITY</b>				111,277	111,277
<b>AND OTHER ASSETS</b>				41,600	152,877
	\$ 1,947	\$ 71,672	\$ -	\$ 41,600	\$ 113,272

The accompanying notes are an integral part of this statement.

**THE TAMMANY PARKS FIRE PROTECTION DISTRICT NO. 8  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1997**

	General Fund	Special Revenue Fund	Debt Service Fund	Total Miscellaneous Only
<b>REVENUES</b>				
Taxes	\$ 71,508	\$ 58,871	\$ -	\$ 130,379
Miscellaneous	3,080	461	-	3,541
<b>Total revenues</b>	<b>74,588</b>	<b>59,332</b>	<b>-</b>	<b>133,920</b>
<b>EXPENDITURES</b>				
Public utility fee provision				
Insurance	14,790	-	-	14,790
Telephone	3,768	-	-	3,768
Utilities	4,031	-	-	4,031
Maintenance and repairs				
Vehicles	3,089	-	-	3,089
Property and equipment	4,138	560	-	4,698
Professional services	21,830	184	-	22,014
Supplies	3,333	120	-	3,453
Capital outlay	30,138	17,789	-	47,927
Debt service				
Principal	-	-	24,700	24,700
Interest	-	-	5,498	5,498
Miscellaneous	31,081	1,828	-	32,909
<b>Total expenditures</b>	<b>172,831</b>	<b>20,851</b>	<b>30,198</b>	<b>223,880</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(98,243)</b>	<b>38,481</b>	<b>(30,198)</b>	<b>(90,060)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	37,164	37,164
Operating transfers out	-	(37,164)	-	(37,164)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(37,164)</b>	<b>37,164</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>(98,243)</b>	<b>1,317</b>	<b>-</b>	<b>(96,926)</b>
<b>FUND BALANCE</b>				
Beginning of year	144,417	48,703	-	193,120
<b>End of year</b>	<b>\$ 46,174</b>	<b>\$ 50,020</b>	<b>\$ -</b>	<b>\$ 96,194</b>

The accompanying notes are an integral part of this statement.



25. TOWN'S FISCAL YEAR PROJECTIONS DISTRICT NO. 4  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 GENERAL FUND- OFFICIAL REPORT FORM  
 FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund		Special Revenue Fund		Funds Transfer (Decreases)
	Budget	Actual	Budget	Actual	
<b>Total revenue</b>	\$ 60,000	75,721	10,000	19,200	(2,000)
<b>EXPENDITURES</b>					
Public safety-employees					
Salaries	10,000	14,200	0,000	-	-
Telephone	1,000	5,000	0,000	-	-
Utilities	1,000	4,000	0,000	-	-
Maintenance and repair	4,000	6,000	0,000	-	-
Utilities	1,000	5,500	0,200	700	(700)
Property and equipment	6,000	11,000	1,000	500	600
Professional services	1,000	3,000	0,000	125	175
Supplies	1,000	3,000	0,000	15,000	(14,000)
Capital outlay	20,000	19,200	-	-	-
Auto service	-	-	3,270	-	3,270
Insurance	-	-	11,730	-	11,730
Principal	-	-	400	-	400
Maintenance	1,000	11,000	10,000	1,000	(1,000)
<b>Total expenditures</b>	60,000	111,010	27,200	20,000	41,010
<b>Surplus (deficiency) of revenues over expenditures</b>	-	(35,289)	(17,200)	(1,800)	18,000

ST. THOMAS PARISH FIRE PROTECTION DISTRICT NO. 8  
 COMPILED BY DEPARTMENT OF REVENUE, SUPERVISORS JOHN BRADSHAW  
 IN FUND BALANCE - BUDGET AND ACTUAL  
 CUMULATIVE FROM ANNUAL SPECIAL FUNDS  
 FOR THE YEAR ENDING DECEMBER 31, 1997

	General Fund		Special Revenue Fund		Totals Available (Unavailable)
	Budget	Actual	Budget	Actual	
OTHER FINANCED SOURCES (CONT)					
Operating transfer in	-	-	-	-	-
Operating transfer out	-	-	-	(21,040)	(21,040)
Total other financing sources (net)	-	-	-	(21,040)	(21,040)
	-	(14,094)	(14,090)	1,200	11,298
FUND BALANCE					
Beginning of year	160,417	144,417	-	(4,511)	-
End of year	\$160,417	\$130,323	\$ (14,090)	\$ 1,200	\$ 11,298

DISBURS EXPENDITURE OF MEMBERS  
 OVER DISBURSMENTS AND OTHER  
 SOURCES (2008)

The accompanying notes are an integral part of this statement.

## APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

June 30, 1998 Date

BRANDON POLY, LLP CPAs  
4331 JEFFERSON AVENUE  
MONROEVILLE, LA 70111  
 \_\_\_\_\_ (Auditor)

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 24:173 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 June 30, 1998 (Date).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 26:2212, 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 employee or official has accepted anything of value, whether in the form of a service, item, 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 24:1301-14) or the budget requirements of LSA-RS 28:42.

Yes  No **Accounting and Reporting**

Louisiana Governmental Audit Guide

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, 44:7, 44:21, and 44:36.

We have filed our annual financial statements in accordance with LSA-RS 28:151, 22:482, and/or 28:92, as applicable. Yes  No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:512. Yes  No  N/A

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 VII, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 21 of the 1874 Louisiana Constitution, and LSA-RS 47:1413.05.

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 1874 Louisiana Constitution, LSA-RS 14:135, and AG opinion 79-729.

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 Date

\_\_\_\_\_  
Treasurer Date

*Michael J. ...* *Chairman* *2/21/08*  
\_\_\_\_\_  
Date

Note—Quasi-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.