

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 Salaries

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.

I examined payroll records and minutes 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

Bogalusa, Louisiana
February 9, 1998

Accounting and Reporting

8. **Handily select G 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 43:1 through 43:12 (the open meetings law).**

St. Tammany Parish Fire Protection District No. 7 posted agendas for each meeting as required by LSA-RS 43:1-12.

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.**

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 ISA-BS 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 (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 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 11, 1998. 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%.

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT ACCOUNTANT'S 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, 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, 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 \$40,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (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.

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

valorem taxation. The bonds bear interest rates from 6.25% to 12% per annum. These 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, 1997, are as follows:

Year	Principal	Interest	Total
1998	\$ 50,000	\$ 3,050	\$ 53,050
1999	50,000	3,400	53,400
2000	50,000	3,750	53,750
2001	50,000	4,080	54,080
2002	15,000	4,400	19,400
Thereafter	<u>85,000</u>	<u>15,300</u>	<u>100,300</u>
Total	\$ 340,000	\$ 53,080	\$ 393,080

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, 1997 follows:

	Balance December 31, 1996		Additions	Deletions	Balance December 31, 1997	
Land and buildings	\$ 251,280	\$	\$		\$ 251,280	
Trucks and vehicles	303,558				303,558	
Equipment	69,618	5,618			75,236	
Total	\$ 624,456	\$ 5,618	\$		\$ 630,094	

5. OPERATING LEASE

On March 18, 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 \$3 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, 1997:

	Bonded Debt
Long-term debt payable at December 31, 1996	\$ 150,000
Deductions 1997	(18,000)
Long-term debt payable at December 31, 1997	\$ 132,000

The General Obligation Bonds of St. Tammany Parish Fire Protection District No. 7 dated March 3, 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)

E. TOTAL COLUMN ON COMBINED BALANCE SHEET

The total column on the balance sheet is captioned *Memorandum Only* (reviewed) 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>1997</u>
Operations and maintenance	5.18
Operations and maintenance	5.21
Bond principal and interest	<u>3.00</u>
	<u>13.39</u>

3. CASH AND CASH EQUIVALENTS

At December 31, 1997, the district has cash and cash equivalents (bank balances) totaling \$89,145, as follows:

Demand deposits	\$ 87,000
Interest-bearing demand deposits	<u>2,145</u>
Total	<u>\$ 89,145</u>

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, 1997, total \$89,320 and are fully secured by federal deposit insurance.

ST. TAMMANT PARISH FIRE PROTECTION DISTRICT NO. 2
(A Component Unit of the St. Tammany Parish Police Jury)
Petal River, Louisiana
Notes to the Financial Statements (Continued)

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.

G. ENCUMBRANCES

Encumbrance 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.

H. 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.

I. 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.

J. 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)
Pointe River, Louisiana
Notes to the Financial Statements (Continued)

requires that the tax roll be filed on or before November 15 of each 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(Incess)

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

II. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

F. BUDGET PRACTICES

St. Tammany Parish Fire Protection District No. 7 adopted the budget on November 11, 1998. Since the total proposed expenditures were less than \$250,000, no public hearings were required.

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)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable 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 those 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

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. *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 47:1003

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)

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 governmental functions or activities.

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, 1997

INTRODUCTION

St. Tammany Parish Fire Protection District No. 7 was created by the St. Tammany Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492, 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 unit within the reporting

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
 10 Government Trail of the St. Tammany Parish Police Jury
 Pearl 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, 1987

	General Fund		Variance Favorable (Unfavorable)	Police Service Fund		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
OTHER FINANCING RESOURCES						
Transfers from other funds	\$ 21,000	\$ 21,000	\$ 0.000	\$ 21,000	\$ 0.000	
Transfers to other funds	—	—	—	—	—	—
Total other financing resources	\$ 21,000	\$ 21,000	\$ 0.000	\$ 21,000	\$ 0.000	
Excess (deficiency) of revenue and other resources over or provided from and of fees rates	—	12,724	12,724	—	6,200	6,524
Fund balances, beginning	24,200	11,200	13,000	26,000	11,000	15,000
Fund balances, ending	\$ 24,200	\$ 23,924	\$ 0,276	\$ 26,000	\$ 27,200	\$ 1,200

(Continued)
 See accountant's compilation report.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1
 (A Component Unit of the St. Tammany Parish Police Jury)
 Pearl 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, 1999

	General Fund		Variety Fundable (Unallocable)		Debt Service Fund		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
EXPENDITURES (Cont'd)							
Radio repairs	\$ 1,058	\$ 1,054	\$ 960	\$	\$	\$	\$
Station maintenance	688	872	3,348				
Office supplies	1,028	582	48				
Tire and tires	1,183	1,091	758				
Legal and accounting	4,298	8,048	969				
Shovel/cranes	1,880	2,021	15,410				
Advertising		38	582				
Utilities		688	608				
Capital equip		3,581	3,581				
Debt service					18,000	19,800	900
Principal					18,825	9,850	1,140
Interest					585	311	9
Other							
Total expenditures	16,992	21,887	3,461		21,885	20,265	1,618
Excess (deficiency) of revenues over expenditures	21,990	19,282	15,398		31,869	18,730	3,278

(continued)
 See accompanying financial report.

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - BUDGET COMPARED WITH ACTUAL - ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 2007

	General Fund		Variance		Data Services Fund		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
REVENUES							
Ad valorem taxes	\$ 84,000	\$ 82,000	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	0	0	0	0
State income tax	0	0	0	0	0	0	0
State revenue sharing	0	0	0	0	0	0	0
Fire insurance rebate	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total revenue	84,000	82,000	2,000	0	0	0	0
EXPENDITURES							
Public safety - fire protection							
Salaries	20,100	19,200	900	0	0	0	0
Utilities	10,000	11,100	(1,100)	0	0	0	0
Travel and auto repair	12,000	10,800	1,200	0	0	0	0
Truck and auto gas	2,100	2,000	100	0	0	0	0
Utilities	2,500	3,000	(500)	0	0	0	0
Fire fighting supplies	1,700	200	1,500	0	0	0	0
Telephone	2,100	1,800	300	0	0	0	0
Fire risk deductibles	3,100	0	3,100	0	0	0	0
Total	53,600	58,800	(5,200)	(5,200)	0	0	0
Change in fund balance	30,400	23,200	7,200	(7,200)	0	0	0

Continued
 See account unit's comparison 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, 1997**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Total (Minimums Only)</u>
REVENUES (Cont'd)			
Debt service:			
Principal		10,000	10,000
Interest		3,000	3,000
Other		517	517
Total expenditures	71,300	30,500	101,800
Excess (deficiency) of revenues over expenditures	37,300	(18,700)	18,600
OTHER FINANCING SOURCES (USES)			
Transfers from other funds		24,958	24,958
Transfers to other funds	(24,958)		(24,958)
Total other financing sources (uses)	(24,958)	24,958	
Excess (deficiency) of revenues and other sources over expenditures and other uses	12,342	6,258	18,600
Fund balance at beginning of year	117,300	50,000	167,300
Fund balance at end of year	\$ 129,642	\$ 56,258	\$ 185,900

(Concluded)
 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
ALL GOVERNMENTAL FUND TYPES

**Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the Year Ended December 31, 1997**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals (Memorandum Only)</u>
REVENUES			
Ad valorem taxes	\$ 22,903	\$	\$ 22,903
Intergovernmental revenues - state funds			
State revenue sharing	4,833		4,833
Fire insurance rebate	10,187		10,187
Interest	224	1,477	1,701
Other	25		25
Total revenues	<u>38,172</u>	<u>1,477</u>	<u>39,649</u>
EXPENDITURES			
Public safety - fire protection:			
Insurance	15,292		15,292
Salaries	11,348		11,348
Truck and auto repair	13,877		13,877
Truck and auto gas	2,805		2,805
Utilities	2,080		2,080
Fire fighting supplies	825		825
Telephones	1,922		1,922
Radio repairs	1,254		1,254
Station maintenance	2,872		2,872
Office supplies	582		582
Taxes and licenses	1,033		1,033
Legal and accounting	3,049		3,049
Miscellaneous	2,025		2,025
Advertising	55		55
Uniforms	228		228
Capital outlay	5,911		5,911

(Continued)
 See accountant's compilation report.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7
 (A Component Unit of the St. Tammany Parish Police Jury)
 Poydras Street, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet
 December 31, 1997

	OPERATIONAL FUND TYPES		ACCOUNT GROUPS		Totals (Maintenance Fund)
	General Fund	Fire Service Fund	General Fund	Special Levy Fund	
ASSETS					
Cash and cash equivalents	\$ 11,007	\$ 11,008	\$	\$	\$ 22,015
Receivables:					
All revenues	\$1,000				\$1,000
State revenue sharing	3,000		691,408	17,000	701,408
Local, building, and equipment				84,300	84,300
Accounts receivable in fire service fund					80,000
Amounts to be provided for general long-term debt			\$ 491,000	\$ 1,000,000	\$ 1,491,000
TOTAL ASSETS	\$ 15,007	\$ 22,016	\$ 691,408	\$ 1,000,000	\$ 1,708,423
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and accrued expenses	\$ 1,700	\$	\$	\$ 1,000,000	\$ 1,001,700
Current obligation bonds					1,000,000
Total Liabilities	\$ 1,700	\$	\$	\$ 1,000,000	\$ 1,001,700
Fund Equity:			691,408		691,408
Investment in general fund assets					11,007
Fund balance -					10,999
Reverend the chief service					10,999
Unassigned	10,999				10,999
Total Fund Equity	10,999		691,408		702,407
TOTAL LIABILITIES AND FUND EQUITY	\$ 15,007	\$ 22,016	\$ 691,408	\$ 1,000,000	\$ 1,708,423

See annex chart's range for main report.

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT ACCOUNTANT'S 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, 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 general-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.



Certified Public Accountant

Bogalusa, Louisiana
February 9, 1998

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

Table of Contents
December 31, 1997

	Page Number
Independent Accountant's Compilation Report	i
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types	3-4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types	5-7
Notes to the Financial Statements	8-15
Independent Accountant's Report on Applying Agree- ment Procedures	16-19
Louisiana Attestation Questionnaire	20-23

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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, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or clerk, or city and parish governments, line officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 04 1998

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER