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UNAUDITED FINANCIAL STATEMENTS
BY LAMMANT PARRISH FIRE PROTECTION
CONTRACT NO. 17
First Block, Louisiana
December 31, 1977

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

Release Date 10-28-98

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INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

**BOARD OF COMMISSIONERS
 ST. TAMMANY PARISH FIRE
 PROTECTION DISTRICT NO. 11
 Four Rivers, Louisiana**

We have compiled the accompanying general purpose financial statements of St. Tammany Parish Fire Protection District No. 11 as of and for the year ended December 31, 1993, as listed on the foregoing table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

These financial statements are the responsibility of management of St. Tammany Parish Fire Protection District No. 11. 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 any other form of assurance on them.

The management has elected to omit substantially all financial statement disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fire District's accompanying general purpose financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.


NELSON, COHEN, & BORN

Certified Public Accountants

June 18, 1994

BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 11
 Road River, Louisiana
 December 31, 1997

	GOVERNMENTAL FUNDS		
	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND
ASSETS AND OTHER DEBITS			
Cash in bank:			
Demand deposits	\$ 2,357	\$ 0	\$ 4,147
Time certificates	50,000	0	50,000
Receivables:			
Ad valorem	55,218	33,889	0
State revenue sharing	6,300	0	0
Due from Capital Projects Fund	3,191	800	0
Due from General Fund	0	15,091	0
Land, building, and equipment	0	0	0
Other debts - amount to be provided for retirement of general long-term debt	0	0	0
TOTAL ASSETS AND OTHER DEBITS	\$ 116,866	\$ 49,689	\$ 54,147
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Accounts payable	\$ 4,389	\$ 0	\$ 0
Cost of ad valorem tax collections	3,699	0	0
Due to Debt Service Fund	15,091	0	883
Due to General Fund	0	0	3,127
General obligation bonds	0	0	0
TOTAL LIABILITIES	\$ 33,169	\$ 0	\$ 4,010
FUND EQUITY:			
Investments in general fund assets	\$ 0	\$ 49,689	\$ 49,829
Fund balance - designated	125,697	0	0
Fund balance - unreserved - unappropriated	0	0	0
TOTAL FUND BALANCE	\$ 125,697	\$ 49,689	\$ 49,829
TOTAL LIABILITIES AND FUND BALANCE	\$ 188,866	\$ 99,378	\$ 54,147

See accountants' compilation report.

ACCOUNT GROUPS

GENERAL LIABILITY DEBIT	GENERAL ASSETS	TOTAL MEMBERSHIP DUALITY
\$ 0	\$ 0	\$ 0,000
0	0	100,000
0	0	120,000
0	0	0,000
0	0	3,000
0	0	10,000
0	447,000	447,000
<u>240,000</u>	0	<u>240,000</u>
\$ 240,000	\$ 447,000	\$ 887,000
\$ 0	0	\$ 4,000
0	0	3,000
0	0	10,000
0	0	3,000
<u>240,000</u>	0	<u>240,000</u>
\$ 240,000	\$ 0	\$ 247,000
\$ 0	\$ 447,000	\$ 447,000
0	0	90,000
0	0	100,000
\$ 0	\$ 447,000	\$ 887,000
\$ 240,000	\$ 447,000	\$ 887,000

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES
ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 11
Pond River, Louisiana
Year Ended December 31, 1997**

	GENERAL FUND	SEWER SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL AMOUNTS
	1997	1997	1997	1997
REVENUES:				
Assessments/fees	\$ 52,844	\$ 22,957	\$ 0	\$ 75,801
Intergovernmental receipts:				
State reversal sharing	8,300	0	0	8,300
Fire insurance premium rebates	8,848	0	0	8,848
Other income:				
Investment	4,808	0	0	4,808
Interest	3,380	0	2,603	5,983
TOTAL REVENUES	\$ 78,060	\$ 22,957	\$ 2,603	\$ 103,620
EXPENDITURES:				
Public safety-fire protection:				
Salaries and related benefits	\$ 14,635	\$ 0	\$ 0	\$ 14,635
Cost of fire collection	4,825	0	0	4,825
Professional fees	2,850	0	0	2,850
Insurance	17,880	0	0	17,880
Utilities:				
Electric	2,705	0	0	2,705
Natural gas	880	0	0	880
Telephone	2,126	0	0	2,126
Building maintenance	3,028	0	0	3,028
Vehicle maintenance	15,578	0	0	15,578
Gas and oil	2,984	0	0	2,984
Water maintenance	4,080	0	0	4,080
Sanitary supplies	2,440	0	0	2,440
Office expense	3,857	0	0	3,857
Advertising	23	0	0	23
Bank charge	0	587	0	587
Training	800	0	0	800
Cost of coffee	4,627	0	21,108	25,735
Debt service:				
Principal	13,000	5,800	0	18,800
Interest	1,225	15275	0	16500
Miscellaneous	1,587	0	0	1,587
TOTAL EXPENDITURES	\$ 91,082	\$ 22,130	\$ 21,108	\$ 134,320
EXCESS OF REVENUES OVER EXPENDITURES	\$ 24,871	\$ 10,827	\$ (18,485)	\$ 17,213
Fund balance at January 1, 1997	118,728	28,604	68,278	215,610
FUND BALANCE AT DECEMBER 31, 1997	\$ 143,599	\$ 39,431	\$ 49,793	\$ 232,823

See accountants' compliance report.

**STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
BY TARIFFWAY PARISH FIRE PROTECTION DISTRICT NO. 17
Parrish, Louisiana
Year Ended December 31, 1987**

	BUDGET	ACTUAL	variance Favorable if unfavorable
REVENUES:			
Actuarial gains	\$ 66,000	\$ 82,844	\$ 16,844
Intergovernmental revenues:			
State revenue sharing	6,200	6,200	0
Fire insurance premium rebates	6,600	6,841	241
Interest	1,200	4,500	3,300
Rental income	3,000	3,300	300
TOTAL REVENUES	\$ 100,000	\$ 176,000	\$ 76,000
EXPENDITURES:			
Public safety - fire protection:			
Furlough and related benefits	\$ 18,000	\$ 18,000	\$ 0
Cost of fire collection	3,000	4,430	(1,430)
Professional fees	2,000	2,000	0
Insurance	11,500	12,000	(500)
Utilities:			
Electric	2,500	2,700	(200)
Natural gas	1,000	800	200
Telephone	2,000	2,100	(100)
Building maintenance	2,000	3,820	(1,820)
Vehicle maintenance	10,000	10,370	(370)
Gas and oil	2,300	2,804	(504)
Radio maintenance	3,000	4,800	(1,800)
Equipment rental	800	0	800
Sanitary supplies	2,000	2,440	(440)
Office supplies	2,000	2,000	0
Advertising	200	20	180
Training	1,000	800	200
Medical supplies	500	0	500
Miscellaneous	1,000	1,000	0
DEBT PAYMENTS:			
Contributions of indebtedness	13,800	18,200	(4,400)
CAPITAL EXPENDITURES:			
Equipment	6,000	4,800	1,200
TOTAL EXPENDITURES	\$ 84,400	\$ 91,000	\$ 6,600
EXCESS OF REVENUES OVER EXPENDITURES	\$ 15,600	\$ 85,000	\$ 69,400
Fund balance at January 1, 1987	180,700	180,700	0
FUND BALANCE AT DECEMBER 31, 1987	\$ 196,300	\$ 265,700	\$ 69,400

See accounts receivable schedule for details.

LOUISIANA ATTESTATION QUESTIONNAIRE
ST. TAMMANY PARISH FIRE DISTRICT NO. 10
PERRIN RIVER, LOUISIANA

February 6, 1998 Date

Neuburger, Fournier & Goss

Certified Public Accountants

P. O. Box 487

Wichitania, Louisiana 70155

(Auditor)

In connection with your compilation of our financial statements as of December 31, 1997, and for the period then ended, and as required by Louisiana Revised Statute 24:112 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 regulation 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 February 6, 1998 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 28:2212, 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 42:1101-1124.

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 42:1118.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 33:1381-14) or the budget requirements of LSA-RS 39:43.

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 44:3, 44:7, 44:21, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, (3)-400, and/or (3)-83, as applicable.

Yes No

LOUISIANA ATTENTION QUESTIONNAIRE
ST. TAMMANY PARISH FIRE DISTRICT NO. 11
PEARL RIVER, LOUISIANA

We have had our financial statements audited or compiled in accordance with LSA-RS 24:213.

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 1812 Louisiana Constitution, Article VI, Section 13 of the 1874 Louisiana Constitution, and LSA-RS 47:1412-48.

Yes No

Advances and Salaries

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:738, and AG opinion 79-709.

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.

Jack K. Lassat Secretary 10-9-98 Date
Barbara Givens Treasurer 1-9-98 Date
Charles E. Spink, Chairman President 5-29-98 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.

HELBURGER, COEYER & COVEY

CHARTERED ACCOUNTANTS

CHARLES W. HELBURGER, II, P.C.A.
JOHN W. COEYER, II, P.C.A.
FRANK L. COVEY, II, P.C.A.

1110 N. BRUNNEN AVENUE
SUITE 1000, L.A. CENTER
MONROE, LOUISIANA 70601

MEMBER
ASSOCIATION OF CERTIFIED
PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT ON AUDITING ACCOUNTING PROCEDURES

**BOARD OF COMMISSIONERS
St. TAMMANY PARISH FIRE
PROTECTION DISTRICT No. 1
Bord River, Louisiana**

We have performed the procedures included in the Louisiana Government Audit Guide and referenced letters, which were agreed to by the management of the St. Tammany Parish Fire Protection District No. 11 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. 11's compliance with certain laws and regulations during the year ended December 31, 1997 included in the accompanying Louisiana Statute 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 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 BIDDING

There was one expenditure made during the year for a fire truck amounting to \$150,000. All necessary requirements under the bid law were followed. There were no expenditures made during the year for public works exceeding \$50,000.00.

CORE DUTIES FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES:

Management provided us with the required list of the immediate family members of each board member as defined by U.S.A-RS 47:11-1-1124 and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with a listing of all employees paid during the period under examination.

None of the employees included on the list of employees provided by management appeared on the list provided by management.

BUDGETING:

Management provided us with a copy of the original budget along with amendments to the budget.

We noted the alignment of the original budget and the amended budget in the minutes of meetings held which indicated that the budget had been adopted by the Board of the St. Tammany Parish Fire District No. 11 by vote, unanimously approved.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were in excess of budgeted revenues. Budgeted expenses exceeded actual expenses for the year.

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

ACCOUNTING AND REPORTING:

We examined supporting documentation for six selected disbursements and found that payment was for the proper amount and made to the correct payee.

None of the documents were dated but were identified to the proper general ledger account.

Each of the documents examined was approved by the chairman. Minutes of the Board indicate that all disbursements for the month were approved, but no detail list was attached as part of the minutes.

MEETINGS:

Minutes of meetings were all posted on the City District's building.

DEBIT

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 REVENUES:

A reading of the minutes of the District for the year indicated no approval for any advances or loans. We also inspected pay roll records for the year and noted no advances which would indicate payments to employees, which would constitute loans, advances, or gifts.

NONCOMPLIANCE:

The results of our tests disclosed the following material instance of noncompliance that is required to be reported herein under Government Auditing Standards, which has no effect upon the financial statements. This audit report was not completed and submitted to the Louisiana Legislative Auditor by June 30, 1998 as required by state law. This was caused by serious health conditions within our firm, not by the actions of the employees of the St. Tammany Parish Fire District No. 11.

We considered this instance of noncompliance in forming our opinion on whether the St. Tammany Parish Fire Protection District No. 11's 1997 financial statements are presented fairly in accordance with our compilation statement, and this report does not affect our report dated June 26, 1998 on those financial statements.

We were not engaged to, and did not, perform an examination, the objective of which would be 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. 11 and the Legislative Auditor, State of Louisiana, and should not be used by others who have not agreed to the procedures and take responsibility for the reliability of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


PAUL WEBER, CPA
Certified Public Accountant

June 26, 1998