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ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 5
ST. TAMMANY PARISH POLICE JURY
Folsom, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS

As of and 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 audited, or reviewed, entity and other appropriate public officials. The 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 JUL 23 1998

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 6
ST. TAMMANY PARISH POLICE JURY
Folers, Louisiana

Component Unit Financial Statements

As of and for the Year Ended
December 31, 1987

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Board of Commissioners
St. Tammany Parish Fire
Protection District No. 5
St. Tammany Parish Police Jury
Policies, Louisiana

I have compiled the accompanying financial statements of St. Tammany Parish Fire Protection District No. 5, a component unit of the St. Tammany Parish Police Jury, as of and for the year ended December 31, 1993, 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the 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 District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.


Certified Public Accountant

June 3, 1994

St. Tammany Parish Fire Protection District No. 3

ALL FUND TYPES AND ACCOUNT GROUPS
(BALANCE SHEET)
December 31, 1992

	Governmental Fund General Fund	Account Groups		Total (Memorandum) Only
		General Fixed Assets	General Long Term Debt	
ASSETS AND OTHER DEBITS				
Cash	\$ 80,790	\$ -	\$ -	\$ 80,790
Receivables, net of allowance for uncollectible of \$11,808	230,730	-	-	230,730
Land, buildings, and equipment	-	1,058,881	-	1,058,881
Amount to be provided for retirement of general long-term debt	-	-	88,247	88,247
TOTAL ASSETS AND OTHER DEBITS	\$211,520	\$1,058,881	\$88,247	\$1,427,811
LIABILITIES AND FUND EQUITY				
Liabilities				
Deductions from oil wellstem taxes payable	\$ 6,588	\$ -	\$ -	\$ 6,588
Accounts payable	4,318	-	-	4,318
Certificates of indebtedness	-	-	54,080	54,080
Capital lease payable	-	-	42,247	42,247
Total Liabilities	10,906	-	96,247	107,153
Fund Equity				
Investment in general fixed assets	-	1,058,881	-	1,058,881
Fund balance - unassigned - undesignated	200,614	-	-	200,614
Total Fund Equity	200,614	1,058,881	-	1,259,495
TOTAL LIABILITIES AND FUND EQUITY	\$211,520	\$1,058,881	\$88,247	\$1,427,811

See accountant's compilation report.

St. Tammany Parish Fire Protection DISTRICT # 1

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - GENERAL FUND
For the Year Ended December 31, 1987**

REVENUES	
Ad valorem taxes	8795,850
Intergovernmental contributions:	
State revenue sharing	21,828
Fire insurance premium rebates	8,708
Interest earnings	<u> 1,816</u>
Total Revenues	<u>8828,202</u>
 EXPENDITURES	
Legal and accounting	1,070
Insurance	28,765
Office supplies	387
Statutory charges	8,180
Operations and repairs	18,883
Utilities	8,389
Capital outlay	118,887
Debt service:	
Principal	44,285
Interest	8,299
Other	<u> 669</u>
Total Expenditures	<u>232,328</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 8,595
 FUND BALANCE - BEGINNING	 <u>268,032</u>
 FUND BALANCE - ENDING	 <u>276,627</u>

See accountant's compliance report.

St. Tammany Parish Fire Protection District No. 3

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - REPORT (GAAP BASED) AND ACTUAL
GOVERNMENTAL FUND - GENERAL FUND
For the Year Ended December 31, 1992

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Ad valorem taxes	\$198,000	\$206,933	\$ 8,933
Intergovernmental revenues:			
State revenue sharing	18,000	21,000	3,000
Fire insurance premiums rebate	8,000	8,750	(750)
Federal grant:	750	-	(750)
Interest earnings	2,000	8,948	2,948
Total Revenues	<u>228,750</u>	<u>246,641</u>	<u>17,891</u>
EXPENDITURES			
Legal and accounting	3,680	3,670	(76)
Insurance	28,000	28,200	(1,200)
Office supplies	500	380	120
Statutory charges	8,000	8,580	1,470
Operations and repairs	47,400	19,863	21,547
Utilities	18,000	8,188	1,811
Capital outlay	108,000	118,987	(11,987)
Debt service:			
Principal	44,284	44,285	(7)
Interest	8,200	8,200	-
Other	7,480	689	6,791
Total Expenditures	<u>258,484</u>	<u>232,922</u>	<u>25,562</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(29,734)	3,719	33,451
FUND BALANCE - BEGINNING	208,932	208,932	-----
FUND BALANCE - ENDING	\$222,182	\$218,651	\$ 3,531

See accountant's compliance report.

LEE GRAY

Certified Public Accountant

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Commissioners
St. Tammany Parish Fire
Protection District No. 5
St. Tammany Parish Police Jury
Poboscum, 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. 5, a component unit of the St. Tammany Parish Police Jury, 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. 5'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 purposes 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 \$4,000 (before August 15, 1997) or \$7,500 (on or after August 15, 1997), or public works exceeding \$45,000 (before August 15, 1997) or \$100,000 (on or after August 15, 1997), and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

Four expenditures were made during the year for materials and supplies exceeding the above thresholds. I reviewed documentation which indicated that all of these expenditures had been properly advertised and accepted, or three quotes obtained in accordance with the provisions of LSA-RS 38:2211-2251.

Note: There was a price year finding regarding no quotes obtained for the purchasing of fire equipment of \$8,874. Management now advertises for bids for all anticipated equipment purchases and selects the lowest bid price for each item when purchasing.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-PS 43:1181-1124 (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.

St. Tammany Parish Fire Protection District No. 5
Independent Accountant's Report
on Applying Agreed-Upon Procedures - (continued)

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

The District had no paid employees during the year ended December 31, 1997.

4. 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.

Since there were no paid employees during 1997, this procedure was not necessary.

Budgeting

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

Management provided me with a copy of the original budget and the amended budgets.

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 December 17, 1996. I traced the adoption of amended budgets to the minutes of meetings held May 27, November 23, and December 18, 1997.

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

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

All of the payments were approved by the Board of Commissioners.

29. **Tammany Parish Fire Protection District No. 11
Independent Accountant's Report
on Applying Agent-Owner Procedures - (continued)**

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Fire District is required to post a notice of each meeting and the accompanying agenda on the door of the fire station. I examined documentation that such notices were posted.

Note: Management has corrected the prior year finding regarding no documentation supporting the assertion that meeting notices were being posted. Management now retains the dated notices and binds them in the minute book.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or the indebtedness.

I noted no deposits which appeared to be proceeds of bank loans, bonds, or the indebtedness.

Advances and Bonuses

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

A reading of the minutes of the District for the year indicated no approval for payments which may constitute bonuses, advances, or gifts. Also, there were no employees during the year ended December 31, 1997.

Asset Management

12. **Note:** The prior year finding regarding maintenance of the District's equipment ledger has been partially corrected. 1996 and 1997 purchases have been added to the ledger, and the ledger totaled. However, the total per the ledger is \$143,500 less than the total per the financial statements.

Reconciliation

A reconciliation of the Fire District's equipment per the financial statements and the equipment per the ledger should be made. My office could help with this reconciliation, if desired.

I continue to recommend that a total page be maintained in the equipment ledger. Any equipment purchases exceeding \$200 (District policy) should be entered into the ledger and the total page updated accordingly. (Perhaps a copy of each equipment invoice could be made and initialed when posted into the ledger.) At the end of each year, the ledger pages should be added and reconciled to the total page and to the financial statements.

An alternate solution would be for the District to begin using the computer software it purchased for maintaining equipment inventory. Under this alternative, a procedure must be established for entering new purchases into the system.

St. Tammany Parish Fire Protection District No. 5
Independent Accountant's Report
On Applying Agreed-Upon Procedures -- (continued)

Other Matters

13. No per diem was paid to board members during the year ended December 31, 1997.

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. 5, and the Legislative Auditor, State of Louisiana, and should not be used by those who have 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.



Certified Public Accountant

June 3, 1998

**LOUISIANA
ATTESTATION
QUESTIONNAIRE**

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

May 21, 1998 (Date Transmitted)

Joe Gray, CPA

P.O. Box 248

Andros, LA 70522

(Auditors)

In connection with your compilation of our financial statements as of ~~12/31/97~~ ^{12/31/97} and for the year then ended, and as required by Louisiana Revised Statute 24:513 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 MAY 21, 1998 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 36:2212, 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 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 32:1301-14) or the budget requirements of LSA-RS 39:34.

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 44:35.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 38:93, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

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 VI, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1874 Louisiana Constitution, and LSA-RS 39:1410.03-1410.05.

Yes No

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1874 Louisiana Constitution, LSA-RS 14:138, 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.

Philip B. ... Secretary 5/26/98 Date
John ... Treasurer 5/26/98 Date
Randy ... 5/26/98 Date