

OFFICER
FILE COPY

DO NOT SEND OUT

Classify information
according to the
date and PLACE
BACK IN FILE

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 19

December 31, 1996

REC'D - FIRE PROTECTION
DISTRICT NO. 19
DEC 31 2000

Compilation of Financial Statements

December 31, 1996
and
December 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or predecessor, 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 DEC 19 1997

OFF 13 1996

CONTENTS

Independent Accountant's Report on the General Purpose Financial Statements	
Combined Balance Sheet - All Fund Types and Account Groups	
Statements of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Types - General Fund	3
Statements of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Types - Actual and Budget	4 - 5
Independent Accountant's Attestation Report on the Entity's Compliance With Laws and Regulations	6 - 8

LEAD - 10/11/11
STAFF - 10/11/11
10/11/11

DENDINGER & PINER, LLC

Certified Public Accountants

Scott A. Dendinger, CPA
Elizabeth Piner Piner, CPA

Member-
Louisiana Society
of CPAs

Board of Commissioners
St. Tammany Parish Fire Protection District 13
Covington, Louisiana

INDEPENDENT ACCOUNTANT'S REPORT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS

We have compiled the accompanying general purpose financial statements of ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13, a component unit of the St. Tammany Police Jury, as of December 31, 1995, and for the years ended December 31, 1995 and 1995, as listed in the accompanying table of contents 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 information that is the representation of management in the form of financial statements. 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.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the financial position of the ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 13, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

DENDINGER & PINER, LLC

October 20, 1997



128 N. Howard St.
P.O. Box 2885
Covington, LA 70424

Phone: (504) 892-7442
Fax: (504) 892-8120

**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1996**

ASSETS

	Governmental Fund General Fund	Account Groups		Total (Miscellaneous) Only
		General Fund Assets	General Long-Term Debt	
ASSETS AND OTHER DEBITS				
Cash	\$ 96,580	\$ -	\$ -	\$ 96,580
Receivables	139,600	-	-	139,600
Building and Equipment	-	296,530	-	296,530
Amount to be Provided for Retirement of General Long-Term Debt	-	-	61,661	61,661
Total Assets and Other Debits	\$ 236,181	\$ 296,530	\$ 61,661	\$ 594,372

LIABILITIES AND FUND EQUITY

LIABILITIES				
Accounts Payable	\$ 954	\$ -	\$ -	\$ 954
Certificate of Independence	-	-	28,000	28,000
Capital Lease	-	-	32,661	32,661
Total Liabilities	954	-	61,661	62,615
FUND EQUITY				
Investments in General Fixed Assets	-	296,530	-	296,530
Fund Balance - Unreserved- Unassigned	235,227	-	-	235,227
Total Fund Equity	235,227	296,530	-	531,757
Total Liabilities and Fund Equity	\$ 236,181	\$ 296,530	\$ 61,661	\$ 594,372

**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13
STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE-GOVERNMENTAL
FUND TYPES-GENERAL FUND**

	For The Years Ended December 31,	
	1994	1993
REVENUES		
Property Taxes and State Revenue Sharing	\$ 107,177	\$ 106,160
Interest Income	2,889	1,791
Total/Revenues	110,066	107,951
EXPENDITURES		
Administrative Expenses	1,647	2,385
Insurance	14,488	11,315
Air Tank Rentals	330	363
Bank Charges	149	131
Professional Fees	-	2,800
Chief's Fund	776	1,147
Repairs and Maintenance	4,207	3,712
Fuel	1,004	1,277
Fees/ fines	22	-
Medical	99	-
Refueling	1,608	-
Office Supplies	473	419
Payroll	22,213	14,279
Payroll Taxes	1,606	2,657
Training and Seminars	67	149
Utilities	1,764	1,444
Vehicle	4,136	28,859
Auto Service		
Principal/Retirement	11,000	10,000
Interest	4,350	5,328
Capital Lease Payment	12,813	13,873
Telephone / Buyer	4,511	2,686
Equipment	-	4,083
Equipment / Refueling	-	16,483
Books and Subscriptions	-	149
Total/Expenditures	81,025	121,891
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,041	(13,940)
FUND BALANCE BEGINNING - OF YEAR	136,486	150,429
FUND BALANCE - END OF YEAR	165,527	136,486

**ST. TAMMANY FIRE PROTECTION
DISTRICT NO. 12
STATEMENTS OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL
FUND TYPES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 1996**

	Actual	Budget	Variance Favorable <Unfavorable>
REVENUES			
Property Taxes and Surtax			
Revenue Sharing	\$ 181,875	\$ 134,180	\$ 47,775
Insurance Reimbursement	5,594	3,800	1,794
Interest Income	2,889	1,800	1,089
Other Revenues	211	800	< 589 >
Total Revenues	<u>190,669</u>	<u>140,580</u>	<u>50,089</u>
EXPENDITURES			
Administration	1,847	1,800	< 47 >
App Tank Rental	330	300	= 30 >
Bank Charges	149	150	= 1 >
Bank Fees	28,235	49,200	21,370
Building	1,800	-	< 1,800 >
Building Maintenance	4,207	2,800	< 1,407 >
Child Fund	776	3,000	2,224
Clubs and Subscriptions	-	300	300
Equipment	-	11,000	11,000
Fuel	1,914	1,300	= 614 >
Insurance	14,485	25,000	10,515
Training Seminars	67	150	83
Medical	95	300	205
Misc. Expenses	-	800	800
Office Supplies	675	300	= 175 >
Printing	22	-	< 22 >
Radio / Signal Repair	-	1,000	1,000
Salaries / Pension	15,211	21,000	15,789
Utilities / Telephone	6,285	6,000	= 285 >
Vehicle Repairs and Maintenance	6,116	3,800	< 2,316 >
Payroll Taxes	1,305	2,500	1,195
Total Expenditures	<u>82,122</u>	<u>148,100</u>	<u>56,008</u>
EXCESS OF REVENUES OVER EXPENDITURES	108,547	7	108,534
FUND BALANCE - BEGINNING OF YEAR	<u>138,619</u>	<u>138,619</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>247,166</u>	<u>148,626</u>	<u>108,534</u>

**ST. TAMMANY FIRE PROTECTION
DISTRICT NO. 15
STATEMENTS OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL
FUND TYPES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 1995**

	Actual	Budget	Variance Favorable (Disadvantage)
REVENUES			
Property Taxes and State			
Revenue Sharing	\$ 183,943	\$ 89,832	\$ 94,111
Insurance Reimbursement	215	2,758	< 2,543 >
Interest Income	1,795	1,888	= 93 >
Other Revenues	-	528	= 528 >
Total Revenues	<u>185,953</u>	<u>95,998</u>	<u>89,955</u>
EXPENDITURES			
Administration	2,328	589	= 1,839 >
Fire Truck Rental	353	144	< 209 >
Audit	2,828	2,850	= 22 >
Bank Charges	151	50	< 101 >
Bank Note	15,228	15,228	-
Lease Note	12,870	12,870	-
Building Maintenance	7,712	1,625	= 6,087 >
Charity Fund	1,147	2,800	853
Books and Subscriptions	149	800	651
Equipment	28,252	33,800	< 5,548 >
Fuel	3,272	800	= 472 >
Insurance	25,240	33,800	= 8,560 >
Training Seminars	149	208	61
Medical	-	1,508	1,508
Misc Expenses	-	800	800
Office Supplies	623	288	= 423 >
Rent / Storage Repairs	-	1,008	1,008
Postage	-	1,298	1,298
Salaries / Payroll	14,373	14,428	47
Utilities	2,854	4,228	246
Vehicle Repairs and Maintenance	28,894	7,000	< 21,894 >
Payroll Taxes	3,657	-	= 3,657 >
Total Expenditures	<u>151,884</u>	<u>94,428</u>	<u>< 57,456 ></u>
EXCESS OF REVENUES OVER EXPENDITURES	< 23,931 >	470	= 24,401 >
FUND BALANCE - BEGINNING OF YEAR	<u>158,625</u>	<u>158,615</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>134,694</u>	<u>159,085</u>	<u>= 24,391 ></u>

DENDINGER & PINER, LLC
Certified Public Accountants

Julius A. Dendinger, CPA
Elizabeth Piner Piner, CPA

Member
Louisiana Society
of CPAs

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Management of St. Tammany Parish Fire Protection District 13

We 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 13 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about St. Tammany Parish District 13's compliance with certain laws and regulations during the two year period ended December 31, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described herein 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 \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with the LSA-RS 38:2211-2251 (the public bid law).

Three expenditures were made during 1999 for materials and supplies that exceeded \$5,000 and no expenditures for public works exceeding \$50,000. There was no documentation which indicated that these expenditures had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251. There were no expenditures during 1999 for material and supplies that exceeded \$5,000 or public works which exceeded \$50,000.

Code of Ethics for Public Officials and the Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1501-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management did not provide us with the required list for 1999 or 1998.

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

Management provided us with the required list for 1999 and 1998.

139 N. Thayer St.
P.O. Box 8888
Covington, LA 70434

Phone: (504) 898-7813
Fax: (504) 892-9238

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

Because we did not have the list of family members and their outside business interests for 1995 or 1996, we could not determine if any were employees.

Budgeting

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

Management provided us with a copy of the original budgets for 1995 and 1996. There were no amendments to the budget for either year.

6. Trace the budget, adoption and amendments to the minute book.

There was no indication of the adoption of the budgets for 1995 or 1996 in any of the minutes of the meetings. No amendments were made to the budget for either 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%.

Actual revenues and expenditures for 1995 exceeded budgeted amounts by more than 5%. Actual revenues for 1996 exceeded budgeted amounts by more than 5% but expenditures did not exceed budget.

Accounting and Reporting

8. Randomly select 6 disbursements made during each period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of six selected disbursements for both 1995 and 1996 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.

Eleven of the twelve payments examined were properly coded to the correct fund and general ledger account. One payment (check no. 10271, which should have been coded to leasing and seminars in the General Fund, was improperly coded to dues and subscriptions expense.

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

The secretary-treasurer was allowed to approve all payments less than \$5,000. All random disbursements were less than \$5,000. Expenditures were not addressed in the district's minutes.

Meetings

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

The district is required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the agendas.

Other

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 bank deposits for the two years under examination and noted no deposits which appear to be proceeds of bank loans, bonds, or like 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 two years indicated no approval for bonuses, advances, or gifts. We inspected the disbursements and payroll records and noted no payments which appear to be 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.

The District did not follow the provisions of Louisiana Revised Statute (LSR-R.S.) 24:513 that requires the completion to be completed and issued within six months of the close of the entity's fiscal year. Under the above statute, the District's completion as of and for the two years ended December 31, 1998 and 1999, should have been completed and issued by June 30, 1997. This could have an adverse material effect on the financial statements should the state choose to discontinue funding based on this violation of law.

This report is intended solely for the use of management of St. Tammany Parish Fire Protection District 10 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.

Respectfully,

Deringer & Pines, LLC
Certified Public Accountants

By 
Elizabeth Pate Piner