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R E P O R T

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

DECEMBER 31, 1997 AND 1996

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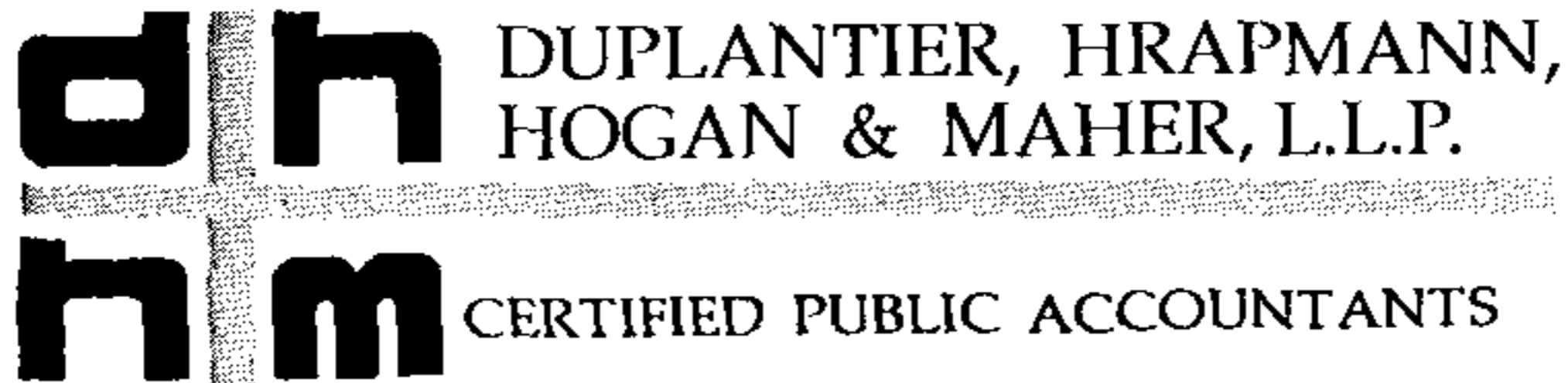
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ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 9

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DECEMBER 31, 1997 AND 1996

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June 25, 1998

To the Board of Commissioners of
St. Tammany Parish Fire Protection District No. 9
P. O. Box 213
Bush, Louisiana 70431

We have compiled the financial statements of St. Tammany Parish Fire Protection District No. 9, a component unit of the St. Tammany Parish Police Jury, State of Louisiana, as of and for the years ended December 31, 1997 and 1996, 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. 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.

Duplantier, Hrapmann, Hogan & Maher LLP

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
DECEMBER 31, 1997
 (Unaudited)

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<u>ASSETS AND OTHER DEBITS</u>				
ASSETS:				
Cash and cash equivalents	\$ 78,488	\$ --	\$ --	\$ 78,488
Ad valorem taxes receivable	155,575	--	--	155,575
Land, building and equipment	--	492,099	--	492,099
OTHER DEBITS:				
Amount to be provided for retirement of general long-term obligations	--	--	141,000	141,000
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 234,063</u>	<u>\$ 492,099</u>	<u>\$ 141,000</u>	<u>\$ 867,162</u>
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES:				
Accounts payable	\$ 3,952	\$ --	\$ --	\$ 3,952
Certificates of indebtedness	--	--	141,000	141,000
Total liabilities	<u>3,952</u>	<u>--</u>	<u>141,000</u>	<u>144,952</u>
FUND EQUITY:				
Investment in general fixed assets	--	492,099	--	492,099
Fund balance - unrestricted	159,242	--	--	159,242
Fund balance - designated - capital outlay	<u>70,869</u>	<u>--</u>	<u>--</u>	<u>70,869</u>
Total fund equity	<u>230,111</u>	<u>492,099</u>	<u>--</u>	<u>722,210</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 234,063</u>	<u>\$ 492,099</u>	<u>\$ 141,000</u>	<u>\$ 867,162</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 ALL FUND TYPES AND ACCOUNT GROUPS
 BALANCE SHEET
DECEMBER 31, 1996
 (Unaudited)

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
		GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<u>ASSETS AND OTHER DEBITS</u>				
ASSETS:				
Cash and cash equivalents	\$ 76,167	\$ --	\$ --	\$ 76,167
Ad valorem taxes receivable	129,827	--	--	129,827
Land, building and equipment	--	317,632	--	317,632
OTHER DEBITS:				
Amount to be provided for retirement of general long-term obligations	--	--	54,000	54,000
TOTAL ASSETS AND OTHER DEBITS	\$ <u>205,994</u>	\$ <u>317,632</u>	\$ <u>54,000</u>	\$ <u>577,626</u>
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES:				
Accounts payable	\$ 3,952	\$ --	\$ --	\$ 3,952
Certificates of indebtedness	--	--	54,000	54,000
Total liabilities	<u>3,952</u>	<u>--</u>	<u>54,000</u>	<u>57,952</u>
FUND EQUITY:				
Investment in general fixed assets	--	317,632	--	317,632
Fund balance - unrestricted	131,173	--	--	131,173
Fund balance - designated - capital outlay	<u>70,869</u>	<u>--</u>	<u>--</u>	<u>70,869</u>
Total fund equity	<u>202,042</u>	<u>317,632</u>	<u>--</u>	<u>519,674</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u>205,994</u>	\$ <u>317,632</u>	\$ <u>54,000</u>	\$ <u>577,626</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 GOVERNMENTAL FUND - GENERAL FUND
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (GAAP)
 FOR THE YEARS ENDED DECEMBER 31, 1997 AND 1996
 (Unaudited)

	GENERAL FUND (GAAP) <u>1997</u>	GENERAL FUND (GAAP) <u>1996</u>
<u>REVENUES (NOTE 1)</u>		
Taxes:		
Ad valorem	\$ 152,941	\$ 128,216
Intergovernmental revenues:		
State revenue sharing	7,672	11,427
Fire insurance rebate	4,815	4,684
Interest	5,319	2,879
Total revenues	<u>170,747</u>	<u>147,206</u>
<u>OTHER FINANCING SOURCES</u>		
Proceeds from long-term debt	100,000	--
Total other financing sources	<u>100,000</u>	<u>--</u>
Total revenues and other financing sources	<u>270,747</u>	<u>147,206</u>
<u>EXPENDITURES</u>		
Public safety - fire protection:		
Legal and auditing	3,207	3,921
Insurance	13,926	10,865
Office supplies	625	1,479
Pensions	3,952	3,952
Repairs	7,454	10,962
Telephone	4,188	3,730
Training	1,629	707
Truck operating	1,613	2,558
Turnout gear	7,592	10,706
Utilities	1,461	2,332
Debt service:		
Interest	3,380	4,732
Principal	13,000	12,000
Capital outlay	177,859	8,580
Miscellaneous	2,792	898
Total expenditures	<u>242,678</u>	<u>77,422</u>
Excess of revenues and other financing sources over expenditures	28,069	69,784
FUND BALANCE AT BEGINNING OF YEAR	<u>202,042</u>	<u>132,258</u>
FUND BALANCE AT END OF YEAR	<u>\$ 230,111</u>	<u>\$ 202,042</u>

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 GOVERNMENTAL FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1997
 (Unaudited)

	GENERAL FUND (NON-GAAP)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Taxes:			
Ad valorem	\$ 127,300	\$ 152,941	\$ 25,641
Intergovernmental revenues:			
State revenue sharing	7,500	7,672	172
Fire insurance rebate	4,800	4,815	15
Interest	4,400	5,319	919
Total revenues	144,000	170,747	26,747
<u>OTHER FINANCING SOURCES</u>			
Proceeds from long-term debt	100,000	100,000	
Total other financing sources	100,000	100,000	
Total revenues and other financing sources	244,000	270,747	26,747
<u>EXPENDITURES</u>			
Public safety - fire protection:			
Legal and auditing	3,300	3,207	93
Insurance	13,450	13,926	(476)
Office supplies	650	625	25
Pensions	4,000	3,952	48
Repairs	6,800	7,454	(654)
Telephone	4,200	4,188	12
Training	2,000	1,629	371
Truck operating	1,600	1,613	(13)
Turnout gear	6,400	7,592	(1,192)
Utilities	1,500	1,461	39
Debt service:			
Interest	3,400	3,380	20
Principal	13,000	13,000	--
Capital outlay	171,500	177,859	(6,359)
Miscellaneous	2,750	2,792	(42)
Total expenditures	234,550	242,678	8,128
Excess of revenues and other financing sources over expenditures	9,450	28,069	18,619
FUND BALANCE AT BEGINNING OF YEAR	50,419	50,419	--
ADJUSTMENTS TO CONFORM WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:			
To adjust revenues and expenditures due to continuing appropriations	--	151,623	151,623
FUND BALANCE AT END OF YEAR	\$ 59,869	\$ 230,111	\$ 170,242

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 BUSH, LOUISIANA
 GOVERNMENTAL FUND - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1996
 (Unaudited)

	GENERAL FUND (NON-GAAP)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES (NOTE 1)</u>			
Taxes:			
Ad valorem	\$ 108,200	\$ 106,697	\$ (1,503)
Intergovernmental revenues:			
State revenue sharing	6,600	11,427	4,827
Fire insurance rebate	4,500	4,684	184
Interest	3,200	2,879	(321)
Loan proceeds	--	--	--
Total revenues	122,500	125,687	3,187
<u>EXPENDITURES</u>			
Public safety - fire protection:			
Legal and auditing	4,000	3,921	79
Insurance	10,383	10,865	(482)
Office supplies	1,450	1,479	(29)
Pensions	3,000	3,309	(309)
Repairs	24,000	10,962	13,038
Telephone	3,600	3,730	(130)
Training	2,000	707	1,293
Truck operating	2,450	2,558	(108)
Turnout gear	8,000	10,706	(2,706)
Utilities	2,750	2,332	418
Debt service:			
Interest	6,000	4,732	1,268
Principal	12,000	12,000	--
Capital outlay	15,000	8,580	6,420
Miscellaneous	1,250	1,218	32
Total expenditures	95,883	77,099	18,784
Excess of revenues over expenditures	26,617	48,588	21,971
FUND BALANCE AT BEGINNING OF YEAR	27,579	27,579	--
ADJUSTMENTS TO CONFORM WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:			
To adjust revenues and expenditures due to continuing appropriations	--	125,875	125,875
FUND BALANCE AT END OF YEAR	\$ 54,196	\$ 202,042	\$ 147,846

See accountant's report and accompanying notes.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

INTRODUCTION

The St. Tammany Parish Fire Protection District No. 9 was created by the St. Tammany Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492 effective November 18, 1976. The Fire Protection District No. 9 primarily purchases and maintains fire equipment and provides fire protection for those areas contained in the district. The Police Jury appoints a five member board to govern District No. 9.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

BASIS OF PRESENTATION

The accompanying financial statements of the St. Tammany Parish Fire District No. 9 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.

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 (parish government), (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 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 parish government 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 parish government.
- 2) Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
- 3) Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

REPORTING ENTITY: (Continued)

For the following reasons, the St. Tammany Parish Fire District No. 9 is considered to be a component unit of the St. Tammany Parish Police Jury, the reporting entity:

1. The commissioners of the district are appointed by the St. Tammany Parish Police Jury.
2. The district provides fire protection to residents within St. Tammany Parish.

The accompanying financial statements present information only on the funds maintained by District No. 9 and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

FUND ACCOUNTING:

District No. 9 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 government functions or activities.

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 available financial resources. The accounts of District No. 9 are organized on the basis of one fund (General Fund) and two account groups (General Fixed Assets and General Long-Term Obligations).

General Fund:

The General Fund is the general operating fund of the district. It is used to account for all financial resources.

FUND EQUITY:

Unrestricted:

Unrestricted fund balance represents those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated - Capital Outlay:

Designated - capital outlay represents tentative plans for future use of financial resources.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS:

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position, not with measurement of results of operations.

BASIS OF ACCOUNTING:

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The records are maintained on the cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to the modified accrual basis of accounting utilizing the following practices:

Revenues:

Ad valorem taxes and the related State revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed for the calendar year and become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Interest income on investments is recorded when the income is earned.

Intergovernmental revenues are recorded when the district is entitled to the funds.

Substantially all other revenues are recorded when received.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

BASIS OF ACCOUNTING: (Continued)

Total Columns on Balance Sheets:

The total columns on the balance sheets are captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Budgetary Reporting:

Combined statements of revenues, expenditures and changes in fund balance - budget (cash basis) and actual were prepared under control of the Board of Commissioners for the years ended December 31, 1997 and 1996.

Louisiana Statute R.S. 39:1309 requires revision of the budget when actual revenues fail to meet budgeted revenues by 5% or more and/or actual expenditures exceed budgeted expenditures by 5% or more.

The statements of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund presents comparisons of legally adopted budgets with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting timing differences in excess of revenues over expenditures for the years ended December 31, 1997 and 1996, are presented below:

	<u>1997</u> <u>GENERAL FUND</u>	<u>1996</u> <u>GENERAL FUND</u>
Excess of revenues over expenditures (budgetary basis)	\$ 53,817	\$48,588
Adjustments: To adjust revenues and expenditures due to continuing appropriations	<u>(25,748)</u>	<u>21,196</u>
EXCESS OF REVENUES OVER EXPENDITURES (GAAP BASIS)	<u>\$ 28,069</u>	<u>\$69,784</u>

2. CASH AND CASH EQUIVALENTS:

Cash and cash equivalents includes amounts in demand deposits. Deposits of the District in the amounts of \$78,488 and \$76,464 (bank balances) are held by one financial institution and are fully insured or collateralized as of December 31, 1997 and 1996, respectively.

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

3. CHANGES IN GENERAL FIXED ASSETS:

A summary of changes in general fixed assets follows:

	BALANCE JANUARY 1, 1996	1996 ADDITIONS	1996 DELETIONS	BALANCE DECEMBER 31, 1996	1997 ADDITIONS	1997 DELETIONS	DECEMBER 31, 1997
Land and buildings	\$ 77,761	\$ --	\$ --	\$ 77,761	\$ 4,529	\$ --	\$ 82,290
Fire fighting equipment	239,871	--	--	239,871	169,938	--	409,809
	<u>\$317,632</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$317,632</u>	<u>\$174,467</u>	<u>\$ --</u>	<u>\$492,099</u>

4. CHANGES IN GENERAL LONG-TERM OBLIGATIONS:

The following is a summary of the long-term obligation transactions for the years ended December 31, 1997 and 1996:

	<u>\$ 60,000 ISSUE</u>	<u>\$ 70,000 ISSUE</u>	<u>\$100,000 ISSUE</u>	<u>TOTAL</u>
Certificates of indebtedness payable at December 31, 1996	\$ 6,000	\$ 48,000	\$ --	\$ 54,000
Additions - 1997	--	--	100,000	100,000
Reductions - 1997	<u>6,000</u>	<u>7,000</u>	<u>--</u>	<u>13,000</u>
Certificates of indebtedness payable at December 31, 1997	<u>\$ --</u>	<u>\$ 41,000</u>	<u>\$100,000</u>	<u>\$141,000</u>

The \$60,000 issue bears interest at eight percent and matured in 1997. The \$70,000 issue bears interest at seven percent and matures in 2002. The \$100,000 issue bears interest at five and a half percent and matures in 2007. The certificates are secured by an ad valorem tax on property in the district.

The following amounts are expected maturities on the certificates of indebtedness at December 31, 1997 including interest payments of \$41,410:

	<u>\$70,000 ISSUE</u>	<u>\$100,000 ISSUE</u>	<u>TOTAL</u>
1998	\$ 9,870	\$ 13,500	\$ 23,370
1999	10,380	13,060	23,440
2000	9,820	13,620	23,440
2001	10,260	13,125	23,385
2002	9,630	13,630	23,260
Thereafter	--	65,515	65,515
Total	<u>\$49,960</u>	<u>\$132,450</u>	<u>\$182,410</u>

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 9
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997 AND 1996

5. LEVIED TAXES:

The following is a summary of authorized and levied ad valorem taxes for the years ended December 31, 1997 and 1996:

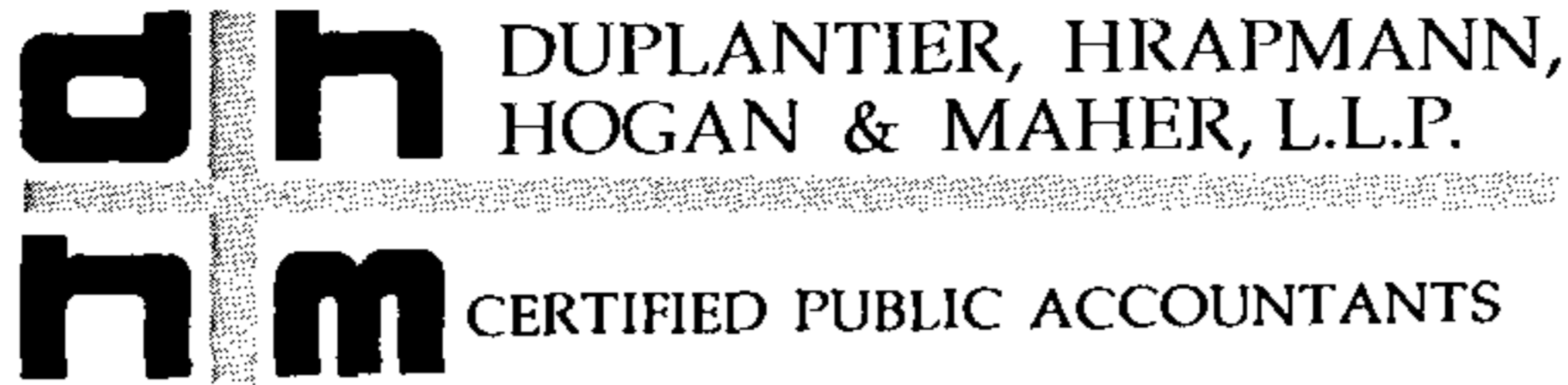
<u>DECEMBER 31, 1997</u>			<u>DECEMBER 31, 1996</u>		
<u>AUTHORIZED</u> <u>MILLAGE</u>	<u>LEVIED</u> <u>MILLAGE</u>	<u>EXPIRATION</u> <u>DATE</u>	<u>AUTHORIZED</u> <u>MILLAGE</u>	<u>LEVIED</u> <u>MILLAGE</u>	<u>EXPIRATION</u> <u>DATE</u>
10.00	10.00	2001	5.28	5.28	1996
10.00	10.00	2002	5.28	5.28	1996
10.00	10.00	2006	10.00	10.00	2001
			10.00	10.00	2002

6. USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

7. DONATED SERVICES:

No amounts have been reflected in the financial statements for donated services. Donated services were not recorded due to the fact that the value of these services were not readily determinable. However, a substantial number of volunteers have donated significant amounts of their time in the fire department's program services.



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES

June 25, 1998

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Board of Commissioners
St. Tammany Parish Fire
Protection District No. 9
P. O. Box 213
Bush, Louisiana 70431

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 Fire Protection District No. 9 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. 9'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, 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.

The procedures performed are as follows:

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 LSA-RS 38:2211-2251 (the public bid law). These procedures were performed for all expenditures made through August 15, 1997. Subsequent to August 15, 1997, the threshold for material and supplies was \$15,000 and public works was \$100,000.

One expenditure was made during the year for materials and supplies between \$5,000 and \$10,000. We examined documentation which indicated that quotations had been properly obtained and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

One expenditure was made during the year for materials and supplies exceeding \$10,000. We examined documentation which indicated that the expenditure had been properly advertised and accepted in accordance with the provisions of LSA-RS 38:2211-2251.

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-RS 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 us with the required list including the noted information.

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

The fire department didn't have any paid employees. There was no exceptions noted regarding compliance with laws and regulations.

Budgeting

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

Management provided us with a copy of the original budget and 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 and amendments to the minutes of meetings.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues fail to meet budgeted revenues by 5% or more or actual expenditures exceed budgeted expenditures by 5% or more.

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 amount and payee, (b) determine if payments were properly coded to the correct fund and general ledger account, and (c) determine whether payments received approval from proper authorities.

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, payments were properly coded to the correct fund and general ledger account and inspection of documentation supporting each of the six selected disbursements indicated proper approvals.

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).

No exceptions regarding compliance with the laws and regulations were noted.

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 like indebtedness.

No exceptions regarding compliance with the laws and regulations were noted.

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, advance, or gifts.

No exceptions regarding compliance with the laws and regulations were noted.

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 St. Tammany Parish Fire Protection District No. 9 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.

Duplantier, Hapmann, Hogan & Maher LLP