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ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 7  
(A Component Unit of the St. Tammany Parish Police Jury) **July 1999**

Independent Accountant's Compilation Report

Independent Accountant's Report on Applying  
Agreed-upon Procedures

As of and for the Year Ended December 31, 1998

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

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

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December 31, 1998

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# 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, 1998, 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.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated February 1, 1999, on the results of my agreed-upon procedures.



Certified Public Accountant

Bogalusa, Louisiana  
February 1, 1999

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

Combined Balance Sheet  
 December 31, 1998

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		Totals (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets	Long-Term Debt	
ASSETS					
Cash and cash equivalents	\$ 41,191	\$ 61,161	\$	\$	\$ 102,352
Receivables:					
Ad valorem taxes	93,577				93,577
State revenue sharing	3,930				3,930
Land, buildings, and equipment			634,173		634,173
Amount available in debt service fund				61,161	61,161
Amount to be provided for general long-term debt				68,839	68,839
<b>TOTAL ASSETS</b>	<b>\$ 138,698</b>	<b>\$ 61,161</b>	<b>\$ 634,173</b>	<b>\$ 130,000</b>	<b>\$ 964,032</b>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable and accrued expenses	\$ 2,095				\$ 2,095
General obligation bonds				130,000	130,000
<b>Total Liabilities</b>	<b>2,095</b>			<b>130,000</b>	<b>132,095</b>
Fund Equity:					
Investment in general fixed assets			634,173		634,173
Fund balance -					
Reserved for debt service		61,161			61,161
Undesignated	136,603				136,603
<b>Total Fund Equity</b>	<b>136,603</b>		<b>634,173</b>		<b>831,937</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 138,698</b>	<b>\$ 61,161</b>	<b>\$ 634,173</b>	<b>\$ 130,000</b>	<b>\$ 964,032</b>

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, 1998

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals (Memorandum Only)</u>
<b>REVENUES</b>			
Ad valorem taxes	\$ 91,945	\$	\$ 91,945
Intergovernmental revenues			
- state funds:			
State revenue sharing	5,896		5,896
Fire insurance rebate	10,670		10,670
Interest	<u>631</u>	<u>2,672</u>	<u>3,303</u>
Total revenues	<u>109,142</u>	<u>2,672</u>	<u>111,814</u>
 <b>EXPENDITURES</b>			
Public safety - fire protection:			
Insurance	19,047		19,047
Salaries	16,144		16,144
Truck and auto repair	15,749		15,749
Truck and auto gas	3,346		3,346
Utilities	2,839		2,839
Fire fighting supplies	2,736		2,736
Telephone	2,479		2,479
Radio repairs	2,590		2,590
Station maintenance	2,471		2,471
Office supplies	1,393		1,393
Taxes and licenses	1,344		1,344
Legal and accounting	4,325		4,325
Miscellaneous	816		816
Beeper rental	1,403		1,403
Uniforms	1,311		1,311
Travel	737		737
Capital outlay	2,675		2,675

(Continued)  
 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, 1998

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Totals (Memorandum Only)</u>
EXPENDITURES (Cont'd)			
Debt service:			
Principal	\$	\$ 10,000	\$ 10,000
Interest		9,050	9,050
Other		<u>519</u>	<u>519</u>
Total expenditures	<u>81,405</u>	<u>19,569</u>	<u>100,974</u>
Excess (deficiency) of revenues over expenditures	27,737	(16,897)	10,840
OTHER FINANCING SOURCES(USES)			
Transfers from other funds		20,820	20,820
Transfers to other funds	<u>(20,820)</u>	<u>          </u>	<u>(20,820)</u>
Total other financing sources(uses)	<u>(20,820)</u>	<u>20,820</u>	<u>---</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	6,917	3,923	10,840
Fund balance at beginning of year	<u>129,686</u>	<u>57,238</u>	<u>186,924</u>
Fund balance at end of year	<u>\$ 136,603</u>	<u>\$ 61,161</u>	<u>\$ 197,764</u>

(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

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS)  
AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 1998

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Ad valorem taxes	\$ 92,400	\$ 91,945	\$ (455)
Intergovernmental revenues-state funds:			
State revenue sharing		5,896	5,896
Fire insurance rebate		10,670	10,670
Interest	900	631	(269)
Total revenues	<u>93,300</u>	<u>109,142</u>	<u>15,842</u>
<b>EXPENDITURES</b>			
Public safety - fire protection:			
Insurance	18,000	19,047	(1,047)
Salaries	22,800	16,144	6,656
Truck and auto repair	9,000	15,749	(6,749)
Truck and auto gas	3,600	3,346	254
Utilities	3,600	2,839	761
Fire fighting supplies	900	2,736	(1,836)
Telephone	3,600	2,479	1,121
Radio repairs		2,590	(2,590)
Station maintenance	2,400	2,471	(71)
Office supplies		1,393	(1,393)
Taxes and licenses		1,344	(1,344)
Legal and accounting	4,200	4,325	(125)
Miscellaneous		816	(816)
Beeper rental		1,403	(1,403)
Travel		737	(737)
Uniforms		1,311	(1,311)
Capital outlay	<u>25,200</u>	<u>2,675</u>	<u>22,525</u>
Total expenditures	<u>93,300</u>	<u>81,405</u>	<u>11,895</u>

(Continued)

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS)  
AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 1998

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues over expenditures	---	27,737	27,737
OTHER FINANCING SOURCES(USES)			
Transfers to other funds	---	(20,820)	(20,820)
Total other financing sources(uses)	---	(20,820)	(20,820)
Excess (deficiency) of revenue and other sources over expenditures and other uses	---	6,917	6,917
Fund balances, beginning	74,338	129,686	55,348
Fund balances, ending	\$ 74,338	\$ 136,603	\$ 62,265

(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**

**Notes to the Financial Statements**  
**As of and for the Year Ended December 31, 1998**

**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 20, 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*  
(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 government 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 (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 47:1993

*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)

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(uses)**

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

**E. 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 July 14, 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)

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)  
Pearl River, Louisiana  
Notes to the Financial Statements (Continued)

**K. TOTAL COLUMN ON COMBINED BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) 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>1998</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, 1998, the district has cash and cash equivalents (book balances) totaling \$102,352, as follows:

Demand deposits	\$ 61,161
Interest-bearing demand deposits	<u>41,191</u>
Total	<u>\$ 102,352</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, 1998, total \$102,606; \$100,000 was secured by federal deposit insurance, and \$2,606 was unsecured.

*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, 1998 follows:

	Balance December 31, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1998</u>
Land and buildings	\$ 261,380	\$	\$	\$ 261,380
Trucks and vehicles	303,898	800		304,698
Equipment	<u>66,220</u>	<u>1,875</u>		<u>68,095</u>
<b>Total</b>	<u>\$ 631,498</u>	<u>\$ 2,675</u>	<u>\$ ---</u>	<u>\$ 634,173</u>

**5. OPERATING LEASE**

On March 19, 1987, the district entered into a lease agreement with the St. Tammany Parish Police Jury. The district leased a certain piece of property for the price of \$1 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, 1998:

	<u>Bonded Debt</u>
Long-term debt payable at December 31, 1997	\$ 140,000
Deductions 1998	<u>(10,000)</u>
 Long-term debt payable at December 31, 1998	 <u>\$ 130,000</u>

The General Obligation Bonds of St. Tammany Parish Fire Protection District No. 7 dated March 1, 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)

valorem taxation. The bonds bear interest rates from 6.20% to 12% per annum. Those 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, 1998, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	\$ 10,000	\$ 8,405	\$ 18,405
2000	10,000	7,750	17,750
2001	10,000	7,085	17,085
2002	15,000	6,400	21,400
2003	15,000	5,720	20,720
Thereafter	<u>70,000</u>	<u>9,480</u>	<u>79,480</u>
Total	<u>\$ 130,000</u>	<u>\$ 44,840</u>	<u>\$ 174,840</u>

**7. DISCLOSURES ABOUT YEAR 2000 ISSUES**

GASB Technical Bulletin (TB) 98-1, *Disclosures About Year 2000 Issues*, requires certain year 2000 related disclosures in the financial statements of state and local governments.

The only microchip dependent computer or equipment used by District in its normal operations is a computer that is used to print fire reports. The reports could be hand written, so that any year 2000 problem would not affect the financial reporting or the level of service provided by District.



# 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, 1998, 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 \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with L.A.-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$15,000 and no expenditures for public works.

*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 L.A.-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 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 July 14, 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%.

### *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 payments were coded to the correct fund and general ledger account.

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

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 L.A.-RS 42:1 through 42:12 (the open meetings law).

St. Tammany Parish Fire Protection District No. 7 posted agendas for each meeting as required by L.A.-RS 42:1-12.

### *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.

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 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.

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.

My prior year report, dated February 9, 1998, did not include any comments or unresolved matters.

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 1, 1999

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

**Corrective Action Plan for Current Year Compilation Findings**  
**For the Year Ended December 31, 1998**

Ref. No.	Description of Findings	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
98-1	R.S. 39:1308A requires that a budget for the ensuing year be adopted prior to the end of the year in progress. The minutes reflect that the 1998 budget was adopted on July 14, 1998, approximately seven months late.	The annual budget will be adopted annually at or before the December board meeting.	Marguerite Reid	December 31, 1999

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

12-2-98 (Date Transmitted)

RICHARD M. SEAL, CPA  
POST OFFICE BOX 128  
BOGALUSA, LA 70429-0128 (Auditors)

In connection with your compilation of our financial statements as of [date] 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 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 12-2-98 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, 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 39:1301-14) 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, 44:7, 44:31, and 44:36.

Yes [] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, 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 VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No [ ]

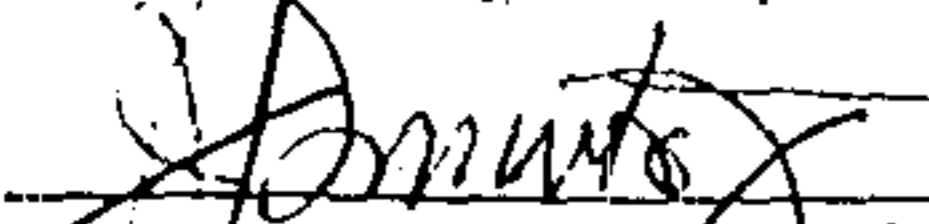
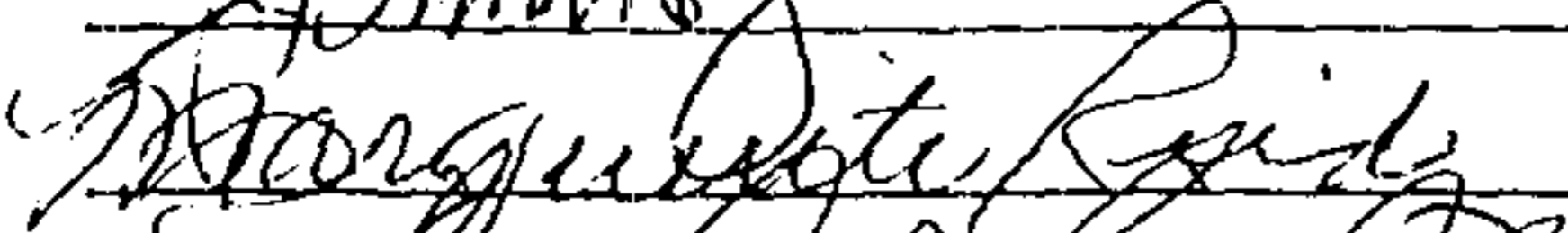
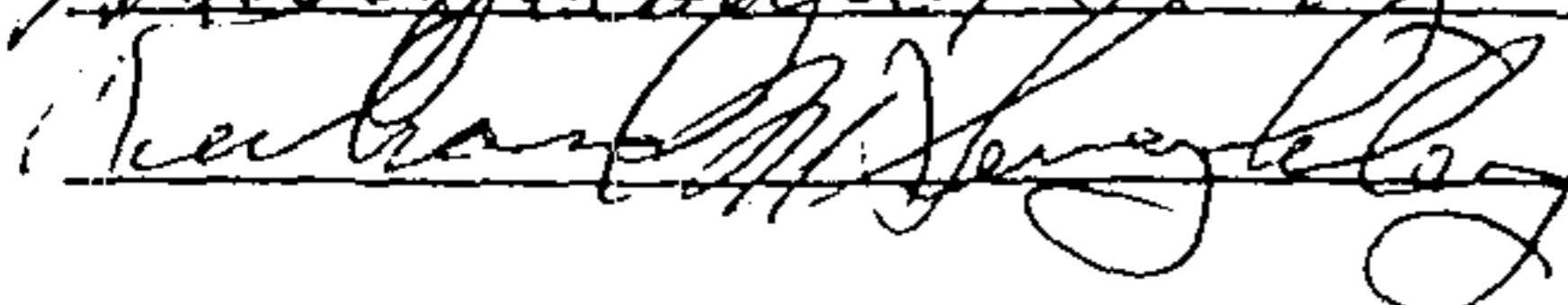
**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 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.

	Secretary	<u>12-2-98</u>	Date
	Treasurer	<u>12-2-98</u>	Date
	President	<u>12-2-98</u>	Date

