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ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13
FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 30 2003

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

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BERNARD & FRANKS
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH V. FRANKS II, C.P.A.

NICHOLAS F. CHETTA, C.P.A.

NICHOLAS W. LAFRANZ III, C.P.A.

JAMES L. WHITE, C.P.A.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

To the Board of Directors
St. Tammany Parish Fire Protection
District No. 13
Covington, Louisiana

We have audited the accompanying general purpose financial statements of St. Tammany Parish Fire Protection District No. 13 as of and for the year ended December 31, 2002 as listed in the table of contents. These general purpose financial statements are the responsibility of the Fire District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Tammany Parish Fire Protection District No. 13, as of a December 31, 2002 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2002 on our consideration of the St. Tammany Parish Fire Protection District No. 13 internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Bernard & Franks

June 18, 2003

**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2002**

	GOVERNMENTAL FUND	ACCOUNT GROUP		
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTALS (MEMORANDUM) ONLY
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	TOTALS (MEMORANDUM) ONLY
ASSETS				
Cash and cash equivalents	\$ 3,940	\$ --	\$ --	\$ 3,940
Receivables	267,361	--	--	267,361
Prepaid insurance	20,562	--	--	20,562
Land, buildings, and equipment	--	767,692	--	767,692
Amount to be provided for retirement of general long- term obligations	--	--	122,000	122,000
TOTAL ASSETS	<u>\$291,863</u>	<u>\$767,692</u>	<u>\$122,000</u>	<u>\$1,181,555</u>
 LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$15,855	\$ --	\$ --	\$ 15,855
Payroll deductions and withholdings payable	1,870	--	--	1,870
Salaries and wages payable	234	--	--	234
Note Payable	35,000	--	--	35,000
Certificate of indebtedness	--	--	122,000	122,000
TOTAL LIABILITIES	<u>\$52,959</u>	<u>\$ --</u>	<u>\$122,000</u>	<u>\$174,959</u>
 Fund Equity:				
Investment in General Fixed Assets	\$ --	\$767,692	\$ --	\$ 767,692
Reserved prepaid insurance fund balance	20,562	--	--	20,562
Unreserved-undesignated	218,342	--	--	218,342
TOTAL EQUITY	<u>\$238,904</u>	<u>\$767,692</u>	<u>\$ --</u>	<u>\$1,006,596</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$291,863</u>	<u>\$767,692</u>	<u>\$122,000</u>	<u>\$1,181,555</u>

See accompanying notes to financial statements.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

GOVERNMENTAL FUND - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>GENERAL FUND</u>		VARIANCES FAVORABLE (UNFAVORABLE)
	<u>ACTUAL</u>	<u>BUDGET</u>	
REVENUES			
Ad Valorem Taxes	\$239,063	\$230,000	\$9,063
Intergovernmental revenues:			
State revenue sharing	9,882	9,880	2
Insurance reimbursement	4,354	4,400	(46)
Interest earnings	1,140	1,200	(60)
Other revenues	<u>1,390</u>	<u>1,205</u>	<u>185</u>
Total Revenues	<u>\$255,829</u>	<u>\$246,685</u>	<u>\$9,144</u>
EXPENDITURES			
Salaries and related benefits	\$ 82,288	\$ 81,000	\$ (1,288)
Insurance	22,720	22,800	80
Repairs and Maintenance	18,356	18,400	44
Communications	5,125	5,100	(25)
Telephone	5,323	5,320	(3)
Legal and accounting	11,500	11,500	-
Supplies and fuel	11,073	11,200	127
Utilities	4,506	4,550	44
Training	1,952	2,000	48
Administration	4,480	3,915	(566)
Capital outlay	23,272	23,300	29
Debt service:			
Interest	8,604	8,600	(4)
Principal	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Total Expenditures	<u>\$213,199</u>	<u>\$211,685</u>	<u>\$(1,514)</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 42,630	<u>\$ 35,000</u>	<u>\$7,630</u>
FUND BALANCE BEGINNING OF YEAR	<u>196,274</u>		
FUND BALANCE AT END OF YEAR	<u>\$ 238,904</u>		

See accompanying notes to financial statements.

**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

The St. Tammany Parish Fire Protection District No. 13 was established in 1988 under Ordinance Police Jury Series No. 88-949. The Fire District was established for the purpose of providing fire protection to a designated geographical area in St. Tammany Parish. The Fire District maintains two fire stations.

BASIS OF PRESENTATION

The accompanying general purpose financial statements of the St. Tammany Parish Fire Protection District No. 13 conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

FINANCIAL REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the Fire District is determined on the basis of the accountability for fiscal matters under the control of the Fire District's Board of Commissioners.

The police jury appoints a voting majority of the Board of Commissioners and has the ability to impose its will on them. However, since the Police Jury does not exercise control of their operations, it was decided to not include Fire District No. 13 in its general purpose financial statements.

The accompanying financial statements present information only on the funds maintained by the Fire District No. 13 and do not present information on the St. Tammany Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING

The Fire District No. 13 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.

The District 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.

Funds of the Fire District No. 13 are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the serving of general long-term debt. The district maintains the following fund types and account groups:

Governmental fund types, that includes the General Fund, which is used to record the general operations of the Fire District.

General fixed assets and general long-term obligation account groups, that are used to account for property and equipment and long-term obligations of governmental funds. General long-term debt is repaid through the General Fund, because it was the Fire District's policy to allocate property tax collections first to debt service requirements, then to other purposes.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING (Continued)

this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The Fire District used the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, ad valorem taxes, are considered "measurable" when assessed to the taxpayer. Other revenues are measurable when in the hands of the collecting government and are recognized as revenue at that time.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on long-term debt is recognized when due.

BUDGETS

The fire protection district adopted a budget as approved by the Board of Commissioner for the year ended December 31, 2002. This budget was based on 2001 actual expenditures and estimate of projected revenues for 2002. All unexpended budget appropriation lapse at the end of the fiscal year. Changes to the budget must be made by the Board.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, including savings. Cash equivalents include amounts in these time deposits. Under state law, the *Fire District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.*

FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. The general fixed assets include donated land and building at an estimated cost of \$80,000. No other fixed asset costs have been estimated. No depreciation has been provided on general fixed assets.

COMPENSATED ABSENCES

The Fire District does not provide any vacation or sick leave benefits to any of its employees. Accordingly, there is no accrual for compensated absences.

LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined balance sheets are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. There are no interfund transactions or balances.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

NOTE 2. CASH

Cash and cash equivalents consist entirely of a checking and savings accounts.

The carrying amount of the District's deposits with financial institutions at December 31, 2002 was \$3,840. The bank balance was \$3,464. The bank balances were fully insured by the FDIC as of December 31, 2002.

NOTE 3. RECEIVABLES

The following is a summary of receivables at December 31, 2002:

<u>CLASS OF RECEIVABLE</u>	<u>2002</u>
Ad valorem taxes	\$260,773
Revenue sharing	<u>6,588</u>
Total	<u>\$267,361</u>

Ad valorem taxes are collected and remitted by the Sheriff's office. Taxes are assessed on a basis of 30.29 mills.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 4. CHANGES IN GENERAL FIXED ASSETS

A summary of the changes in general fixed assets follows:

	Balance December 31, <u>2001</u>	2002 Addition	Balance December 31, <u>2002</u>
Equipment	\$373,375	\$ 23,272	\$ 396,647
Land and Buildings	<u>371,045</u>	<u>-</u>	<u>371,045</u>
Total general fixed assets	<u>\$744,420</u>	<u>\$23,272</u>	<u>\$767,692</u>

NOTE 5. NOTE PAYABLE TO BANK

As of December 31, 2002 the Fire District had a 6% unsecured note payable to bank due in October, 2003.

NOTE 6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The changes in the certificate of indebtedness was as follows:

Balance payable at December 31, 2001	\$136,000
Retirements in 2002	<u>14,000</u>
Balance payable at December 31, 2002	<u>\$122,000</u>

In order to provide funds for acquiring, constructing and improving fire protection facilities, the Fire District issued on November 16, 2000, Certificates of Indebtedness Series 2000, in the amount of \$136,000. The Certificates require interest payment at a rate of 5.7% per annum payable on March 1 and September 1 of each year.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6. CHANGES IN GENERAL LONG-TERM OBLIGATIONS (Continued)

The Certificates shall mature serially on March 1 of each of the years as follows:

<u>YEAR</u>	<u>PRINCIPAL MATURING</u>
2003	\$15,000
2004	16,000
2005	16,000
2006	17,000
2007	18,000
2008	19,000
2009	21,000

The Certificates maturing March 1, 2004 and thereafter are callable for redemption at the option of the Issuer in full or in part at any time on or after March 1, 2003 at the principal amount thereof, plus accrued interest to the date of redemption.

The Certificates are secured by and payable from an irrevocable pledge and dedication of the funds to be derived by the Fire District from the levy and collection of a special tax of twenty and ninety-two hundredths (20.92) mills (such rate being subject to adjustment from time to time due to reassessment) to be levied in each of the years 2000 through 2008, inclusive. The special tax has been authorized to be levied on all the property subject to taxation within the corporate boundaries of the Fire District No. 13.

NOTE 7. GASB NO. 34 IMPLEMENTATION

The GASB issued Statement No. 34 *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, in June 1999. The required date of implementation is effective in three phases based on a government's total annual revenues in the first fiscal year ending after June 15, 1999 (earlier application is encouraged). The District is required to implement the provisions for the pronouncement for financial statements for the period beginning after June 15, 2003, because total annual revenues were less than \$10 million in the year ending December 31, 1999. GASB Statement No. 34 establishes a new governmental financial reporting model that will feature, among other significant changes, Management's Discussion and

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 7. GASB NO. 34 IMPLEMENTATION (Continued)

Analysis, a unique combination of fund-based and government-wide financial statements, and required supplementary information. The effects on the District's financial statements are not known at this time; however, the pronouncement will be implemented for the year ending December 31, 2004, if not implemented earlier.



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**INDEPENDENT AUDITOR'S REPORT
ON THE SUPPLEMENTARY INFORMATION**

To the Board of Directors
St. Tammany Parish Fire Protection District No. 13
Covington, Louisiana

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of St. Tammany Parish Fire Protection District No. 13 taken as a whole. The supplementary information presented on page 14 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Bernard & Franks

June 18, 2003

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

SUPPLEMENTAL DISCLOSURE INFORMATION
YEAR ENDED DECEMBER 31, 2002

SCHEDULE OF FEDERAL ASSISTANCE

None

SCHEDULE OF PER-DIEM PAID TO BOARD OF COMMISSIONERS

None



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL**

To the Board of Directors
St. Tammany Parish Fire Protection
District No. 13
Covington, Louisiana

We have audited the general purpose financial statements of the St. Tammany Parish Fire Protection District No. 13, for the year ended December 31, 2002 and have issued our report thereon dated June 2, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether St. Tammany Fire Protection District No. 13 general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Tammany Fire Protection District No. 13 internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design

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or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

This report is intended solely for the information and use of the Board of Commissioners, management, and Legislative auditor and is not intended to be and should not be used by anyone other than these specified parties.

Bernard & Frank

June 18, 2003

**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2002**

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of St. Tammany Parish Fire Protection District No. 13.
2. No reportable conditions are reported in the findings section.
3. No instances of noncompliance material to the financial statements of St. Tammany Parish Fire Protection District No. 13 were disclosed during the audit.
4. No management letter was issued for the year ended December 31, 2002.
5. No federal awards were given to the Fire District, therefore, there were no major programs and the Fire District was not subject to OMB Circular A-133.

FINDINGS - FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

No reportable condition were found.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 13

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2002

FINDING 01-01: Cash balances in Excess of FDIC Insurance Coverage.

Condition: The results of the audit tests disclosed that the Fire District did not comply with the requirement that bank balances maintained in excess of insurance coverage be collateralized for part of the year ended December 31, 2001.

Recommendation: The Fire District's fiscal agent should provide sufficient collateral.

Current Status: Effective September 30, 2001, the fiscal agent has provided additional collateral to secure cash balances.

FINDING 01-02: No accounting for monthly expense allowance (Repeat finding)

Condition: A monthly expense allowance was paid to an employee of the Fire District without supporting documentation.

Criteria: State law requires proper documentation for all expenditures of public funds.

Current Status: An expense report was filed with an actual accounting of vehicle mileage or other expenses incurred on behalf of the Fire District.

FINDING 01-03: Budgeting

Condition: The revised budget of the Fire District for the year ended December 31, 2001, when compared to actual expenditures contained unfavorable variances in excess of five percent.

Criteria: State law requires written notification to the governing authority when unfavorable variances occur.

Current Status: No unfavorable budget variances in excess of five percent occurred for the year ended December 31, 2002.

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements)

June 18, 2003 (Date Transmitted)

Bernard & Franks, C.P.A.'s
4141 Veterans Blvd.
Suite 313
Metairie, La. 70002-5581 (Auditors)

In connection with your audit of our financial statements as of June 18, 2003 and for calendar year ended December 31, 2002 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with generally accepted accounting principles, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 18, 2003 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

St. Tammany Parish Fire Protection District No. 13
13053 Highway 190
Covington, La. 70433

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

N/A

3. List names, addresses, and telephone numbers of entity officials. (Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.)

See attached listing.

4. Period of time covered by this questionnaire:

January 1, 2002 thru June 18, 2003

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (s) (LSA-RS) and, if applicable local resolutions/ordinances.

La Revised Statute 40: 1493 and St. Tammany Police Jury
Resolution 88-949

6. Briefly describe the public services provided:

Fire Protection

7. Expiration date of current elected/appointed officials' terms.

December 31, 2004

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$15,000 have been publicly bid.

Yes [X] No []

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. 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 [X] No []

10. 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 [X] No []

PART IV. LAWS AFFECTING BUDGETING

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

A. Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1301).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1304).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1305).

4. To the extent that proposed expenditures were greater than \$250,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been

completed (LSA-RS 39:1306).

5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1307.

6. All action necessary to adopt and finalize the budget was completed prior to year end. The adopted budget contained the same information as that required for the proposed budget (LSA-RS 39:1304(c)).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1308).

8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1310). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition—primarily federal funds.)

9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1310 (LSA-RS 39:1309).

Yes No

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 39:34.

Yes No

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342.

Yes No

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes No

13. 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

14. We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes No

PART VI. ASSET MANAGEMENT LAWS

16. We have maintained records of our general fixed assets and movable property, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes No

PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes No

PART VIII. DEBT RESTRICTION LAWS

18. It is true we have not incurred any long-term indebtedness 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

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).

Yes No

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).

Yes No

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes No

22. 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

23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes No

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Police Junes

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:754(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:754(A)&(B).
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:754(A).
- D. Centralized accounting, LSA-RS 48:754(A).
- E. A construction program based on engineering plans and inspections, LSA-RS 48:754(A)&(B).
- F. Selective maintenance program, LSA-RS 48:754(A)&(B).
- G. Annual certification of compliance to the legislative auditor, LSA-RS 48:757(C).

Yes No

School Boards

25. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education. LSA-RS 17:51-401.

Yes [] No []

26. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [] No []

Tax Collectors

27. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.

Yes [] No []

Sheriffs

28. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8.

Yes [] No []

29. We have complied with LSA-RS 33:1432 relating to the feeding and keeping of prisoners.

Yes [] No []

District Attorneys

30. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program.

Yes [] No []

Assessors

31. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.

Yes [] No []

32. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

Yes [] No []

Clerks of Court

33. We have complied with LSA-RS 13:751-960.

Yes [] No []

Libraries

34. We have complied with the regulations of the Louisiana State Library.

Yes [] No []

Municipalities

35. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Act 665 of 1976).

Yes [] No []

36. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:143-144 and A.G. 82-383.

Yes [] No []

37. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-12 (Act 665 of 1976).

Yes [] No []

Airports

38. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802.

Yes [] No []

39. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (LSA-RS 2:810).

Yes [] No []

40. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).

Yes [] No []

41. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811).

Yes [] No []

Ports

42. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432.

Yes [] No []

43. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3460).

Yes [] No []

44. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3460).

Yes [] No []

45. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3460).

Yes [] No []

46. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3461).

Yes [] No []

Sewerage Districts

47. We have complied with the statutory requirements of LSA-RS 33:3881-4159.

Yes [] No []

Waterworks Districts

48. We have complied with the statutory requirements of LSA-RS 33:3811-3836.

Yes [] No []

Utility Districts

49. We have complied with the statutory requirements of LSA-RS 33:4161-4533.

Yes [] No []

Drainage and Irrigation Districts

50. We have complied with the statutory requirements of LSA-RS 38:1601-1707 (Drainage Districts); LSA-RS 38:1751-1904 (Gravity Drainage Districts); LSA-RS 38:1991-2048 (Levee and Drainage Districts); or LSA-RS 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [] No []

Fire Protection Districts

51. We have complied with the statutory requirements of LSA-RS 40:1491-1505.

Yes [X] No []

Other Special Districts

52. We have complied with those specific statutory requirements of state law applicable to our district.

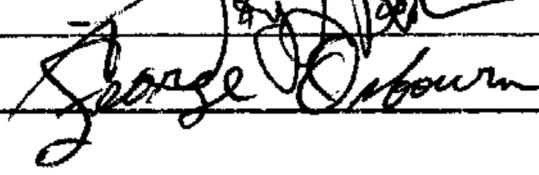
Yes [] No []

Quasi-Public Corporations

53. We have complied with the award or grant restrictions relating to our receipt of public funds.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.

	Secretary	6/18/03	Date
	Treasurer	6/18/03	Date
 George Debow	ACTING President	June 18, 03	Date

**St Tammany Fire District 13
Board of Commissioners**

**Chairmen – Perry Hamilton – 15198 Meadowlark Dr. Covington, La
70433 (893-9162)**

**Vice Chairmen – George Osbourn – 15093 Evergreen Loop Covington,
La 70433 (892-2759)**

**Secretary – Charles W Taylor III – 73208 Veronica Blvd. Covington, La
70435 (893-1074)**

**Treasurer – Gary Peck – 10057 Hereford Drive Folsom, La 70437 (796-
9385)**

**Commissioner – Rufus “Sid” Bennett – 10075 Bennett Cemetery Rd.
Folsom, La 70437 (796-3567)**