

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 3

SUPPLEMENTAL INFORMATION

FOR THE YEARS ENDED DECEMBER 31, 1993 AND 1994

SCHEDULE OF
COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 14 of the 1979 Session of the Louisiana Legislature. Board members are compensated with a per diem for each board meeting that they attend. The amount of per diem for the years 1993 and 1994 is \$25.00 per meeting per member.

For the Year Ended December 31, 1993:

A. BELLIC	\$ 30
K. Landry	340
A. Leavitt	300
A. PRIDD	270
S. Palmer	300
A. Reeves	320
Total for 1993	<u>\$1,560</u>

For the Year Ended December 31, 1994:

K. Landry	\$ 320
A. Leavitt	320
A. PRIDD	450
S. Palmer	350
A. Reeves	420
Total for 1994	<u>\$1,860</u>

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. We consider the following to be reportable conditions:

1. The District does not maintain records of its general fixed assets. S.F. 24.813 (B)(1) requires maintenance of such records to include information as to the date of purchase of the assets, the initial cost, the disposition, if any, the purpose of such disposition and the location of the disposed property. Because the District does not maintain such records, assets may not be properly safeguarded. This reportable condition was also reported on in a previous audit report.
2. The District does not deposit its receipts on a timely basis. S.F. 24.813 requires that all funds be deposited daily whenever practicable. Because the deposits are not made timely, assets may not be properly safeguarded. This reportable condition was also reported on in a previous audit report.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that both of the reportable conditions described above are material weaknesses.

This report is intended for the information of District management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

John Kenney Jr. CPA

John Kenney Jr. CPA
Certified Public Accountant
September 23, 1997

INDEPENDENT AUDITORS' REPORT ON THE INTERNAL CONTROL
STRUCTURE BASED ON AN ASPECT OF FINANCIAL
STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Commissioners
St. Tammany Parish Fire Protection District No. 3
Lacombe, Louisiana

We have audited the financial statements of the St. Tammany Parish Fire Protection District No. 3 (the District), a component unit of the St. Tammany Parish Police Jury, as of December 31, 1994 and for the years ended December 31, 1994 and 1995, and have issued our report thereon dated September 23, 1997.

We conducted our audits in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audits of the financial statements of the District for the years ended December 31, 1994 and 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audits of the financial statements of the District for the years ended December 31, 1994 and 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

- 3) L.R.S. 24:1118(B)(1)(c) requires that the District's audit be completed within six months of the close of the fiscal year. This audit was due June 30, 1987. Therefore, the District is not in compliance with statutory reporting requirements. This instance of noncompliance was reported in a previous audit report.
- 4) L.R.S. 24 requires all non-exempt governmental records be retained, and available for inspection, for at least three years. The District was unable to provide a copy of its budget for 1986. Further, minutes for the months of January through June 1986, August, September, November and December 1986, February through April 1987, June and July 1987, and September through December 1987 could not be produced. Also, the District could not produce insurance policies for the periods being audited. It appears that the District is not in compliance with statutory records maintenance requirements. This instance of noncompliance was reported in a previous audit report.

We considered these instances of noncompliance in forming our opinion as to whether the financial statements are presented fairly. In all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 23, 1987, on these financial statements.

This report is intended for the information of management and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

John Kyoung D'Arment

John Kyoung D'Arment
Certified Public Accountant
September 23, 1987

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
CONCERNING AUDITING STANDARDS

Board of Commissioners
St. Tammany Parish Fire Protection District No. 3
Laraboe, Louisiana

We have audited the financial statements of the St. Tammany Parish Fire Protection District No. 3 (the District), a component unit of the St. Tammany Parish Police Jury, as of December 31, 1994 and for the years ended December 31, 1994 and 1993, and have issued our report thereon dated September 23, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the District is the responsibility of the Board of Commissioners of the District. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws and regulations. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards.

- 1) Louisiana Revised Statutes (L.R.S.) 24:213(B)(1) requires maintenance of records of general fixed assets to include information as to the date of purchase of the assets, the initial cost, the disposition, if any, the purpose of such disposition and the location of the disposed property. The District does not maintain records of the general fixed assets. Because of this, assets may not be properly safeguarded. This instance of noncompliance was reported in a previous audit report.
- 2) The District does not deposit its receipts on a timely basis. L.R.S. 24:213(C) requires that all funds be deposited daily whenever practicable. Due to this failure to follow the law, assets may not be properly safeguarded. This instance of noncompliance was reported in a previous audit report.

NOTE 4--RECEIVABLES

The following is a summary of receivables as December 31, 1996:

Class of Receivable	Amount
As follows:	
State revenue sharing	\$188,431
Advances to LEONARD	31,794
Mountaintop Park Department	1,000
Total	<u>\$221,225</u>

NOTE 5--CHANGES IN GENERAL FUND ASSETS

A summary of changes in general assets follows:

	Balance 1/1/96	Additions	Deletions	Balance 12/31/96
Property and equipment	<u>\$ 519,324</u>	<u>\$ 12,812</u>	<u>\$ -</u>	<u>\$ 532,136</u>
	Balance 1/1/96	Additions	Deletions	Balance 12/31/96
Property and equipment	<u>\$ 519,324</u>	<u>\$ 12,812</u>	<u>\$ -</u>	<u>\$ 532,136</u>

NOTE 6--LEASES

The district records items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of capital lease obligations as December 31:

TYPE	1996
Equipment	<u>\$28,824</u>

The following is a summary of future minimum lease payments under capital leases and the present value of the net minimum lease payments as of December 31:

Fiscal year	1996
1996	\$ -
1997	<u>28,824</u>
Total minimum lease payments	<u>28,824</u>
Less amount representing contingent rents	<u>-</u>
Net minimum lease payments	<u>28,824</u>
Less amount representing interest	<u>1,000</u>
Present value of net minimum lease payments	<u>\$27,824</u>

The district has no operating leases.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**B. COMPENSATED ABSENCE**

All members of the District serve on volunteer. Accordingly, the District does not have a formal vacation and sick leave policy.

C. LONG-TERM OBLIGATIONS

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

D. TOTAL COLUMN OF STATEMENTS

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

NOTE 2--LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
1984	28.72	29.72
1985	28.72	29.72

NOTE 3--CASH AND CASH EQUIVALENTS

At December 31, 1984, the District has cash and cash equivalents totaling \$20,548, as follows:

Interest-bearing money market accounts \$ 20,548

These accounts are stated at cost, which approximates market. Under state law, these accounts must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1984, the District has \$20,548 in accounts. These accounts are secured from risk by \$18,548 of Federal deposit insurance.

6. BAISE OF ACCOUNTING (CONTINUED)

REVENUES

Principal revenue sources, consisting primarily of ad valorem taxes and state revenue sharing, are accrued at the time of assessment or when the amounts thereof are ascertainable with reasonable certainty.

Interest on cash deposited is recognized when the funds are available.

Substantially all other revenues are recognized when received.

EXPENDITURES

Expenditures are generally recognized when the related fund liability is incurred, except for principal and interest on the general long-term obligations, if any, which are not recognized until due.

8. RESERVANCES

Reservances accounting is not utilized by the District due to the nature of operations and the ability of management to monitor budgeted expenditures on a timely basis.

7. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts deposited in money market accounts. Cash equivalents include those investments with original maturities of ninety (90) days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

9. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. Public domain or infrastructures are not capitalized. Interest costs incurred during construction, if any, are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

BOOK 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. REPORTING ENTITY (CONTINUED)

Because the Police Jury appoints the District's commission members, who are accountable for fiscal matters, including (1) budget authority, (2) responsibility for funding deficits and operations deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, and because of the scope of its public services, the District was determined to be a component unit of the St. Tammany Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. 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 governmental activities provided by that governmental unit, or the other governmental units that comprise the governmental 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 segregation of 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 cash expendable available financial resources.

Funds of the District 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 servicing of general long term debt. Governmental funds of the District include only a general fund which is the operating fund and accounts for all financial resources.

D. BAIS 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 measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Specialized 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 governmental funds use the following practices in recording revenues and expenditures:

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 3

**NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1995 AND FOR THE YEARS ENDED
DECEMBER 31, 1994 AND 1993**

INTRODUCTION

The St. Tammany Parish Fire Protection District No. 3 (the District) was established by the St. Tammany Parish Police Jury (Police Jury) on April 26, 1924. The District's boundaries coincide with the boundaries of the Seventh Ward of the Parish of St. Tammany. The DISTRICT is governed by a Board of Commissioners consisting of five (5) resident property taxpayers, as provided by Louisiana Revised Statute 40:1492. Commissioners are appointed by the St. Tammany Parish Police Jury for a term of two (2) years. Officers of the Board are elected by the Commissioners.

Fire protection districts are created for the purpose of acquiring, maintaining and operating facilities, machinery, equipment, water tanks, water systems, water lines and other facilities and equipment necessary to provide proper fire protection and control of the property within the district. The District interacts with the Lakeview Volunteer Fire Department to carry out its objectives.

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the St. Tammany Parish Fire Protection District No. 3 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities.

B. REPORTING ENTITY

Section 1108 of the GRSB Codification of Governmental Accounting and Financial Reporting Standards (GRSB Codification) established criteria for determining the governmental reporting entity and which component units should be included within the reporting entity. Coverage responsibility by the Police Jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Disposition of management
3. Ability to significantly influence operations
4. Accountability for financial matters
5. Scope of public services

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 1

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 1995

REVENUE	GENERAL FUND		VARIANCE FAVORABLE/ UNFAVORABLE
	BUDGET	ACTUAL	
Ad valorem taxes, including interest	\$ 142,965	\$ 184,347	\$ 41,382
State revenue sharing	18,000	17,840	(160)
Insurance fees	12,324	12,484	160
Interest income	480	457	(23)
Rental and other income	3,520	2,181	(1,339)
Total Revenues	177,289	208,734	31,445
EXPENDITURES			
Insurance	16,000	15,800	197
Professional fees	5,000	2,800	2,200
Collection fee, ad valorem taxes	-	3,927	(3,927)
Utilities and telephone	13,300	13,030	270
Office supplies and expenses	2,000	1,400	600
Training	1,000	100	900
Fuel	2,400	2,800	(400)
Maintenance and repair:			
Buildings	2,000	1,300	700
Vehicles and equipment	15,300	11,907	3,393
Medical supplies	1,300	1,400	(100)
Supplies for fire equipment	8,000	1,000	7,000
Advertising	800	100	700
EMS service	12,000	12,124	(124)
State collection fees	1,000	820	180
Personnel	43,384	18,400	24,984
Lines and other supplies	100	400	(300)
Commissioner's pay/dia	2,000	1,800	200
Bank service charges	-	100	(100)
Capital outlay	8,000	14,187	(6,187)
Total Expenditures	208,124	208,400	(276)
Excess (deficiency) of revenues over expenditures	\$ 116,165	18,734	\$ 97,431
Fund balance at beginning of year		127,000	
Fund balance at end of year		\$ 254,734	

The accompanying notes are an integral part of this statement.

ST. DAMIANY PARISH FIRE PROTECTION DISTRICT NO. 3

STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEARS ENDED DECEMBER 31, 1994 AND 1995

	GENERAL FUND	
	1994	1995
REVENUES		
All Vendors Taxes		
License/ing Interest	\$ 194,347	\$ 181,455
Intergovernmental revenues:		
State revenue sharing	17,888	18,180
Insurance Fees	10,484	10,188
Interest on cash deposits	459	420
Rental Income	2,181	1,758
Total revenues	<u>\$ 225,359</u>	<u>\$ 212,001</u>
EXPENDITURES		
Public safety -		
Fire protection:		
Insurance	18,928	24,432
Maintenance and repairs:		
Buildings	3,345	4,413
Vehicles and equipment	12,847	12,408
Utilities and telephone	12,078	12,090
Fuel	2,428	2,443
Professional fees	2,388	-
Office supplies and expenses	2,428	2,034
Training	178	1,578
Medical supplies	1,659	980
Supplies for fire equipment	1,328	1,514
Advertising	188	178
Media collection fees	978	1,887
Collection fee	2,717	2,520
Linen and other supplies	854	244
Commissionary's per diem	1,750	1,750
Bank service charges	208	888
Capital outlay	56,507	19,487
Personal	75,858	57,847
Debt service	22,725	22,324
Total Expenditures	<u>\$ 208,890</u>	<u>\$ 187,433</u>
Excess revenues over expenditures	16,469	24,568
Fund balance at beginning of year	<u>217,880</u>	<u>212,488</u>
Fund balance at end of year	<u>\$ 234,349</u>	<u>\$ 237,056</u>

The accompanying notes are an integral part of this statement

ST. TAMMANY FIRE PROTECTION DISTRICT NO. 1

BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1988

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUPS		TOTAL (RESPONSES ONLY)
		GENERAL FIXED ASSETS	GENERAL LONG TERM DEBT	
ASSETS AND OTHER DEBIT				
ASSETS:				
Cash and cash equivalents	\$ 38,845	\$ -	\$ -	\$ 38,845
Receivables				
Ad valorem taxes	188,421	-	-	188,421
State revenue sharing	11,778	-	-	11,778
Advance to Lacombe				
Volunteers Fire				
Department	5,000	-	-	5,000
Property and equipment	-	158,982	-	158,982
Amount to be provided for payment of capital leases	-	-	28,874	28,874
TOTAL ASSETS AND OTHER DEBIT	\$243,774	\$ 158,982	\$ 28,874	\$431,630
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Capital leases	\$ -	\$ -	\$ 28,874	\$ 28,874
Total Liabilities	-	-	28,874	28,874
FUND EQUITY:				
Investment in general fixed assets	-	158,982	-	158,982
Fund balance - unreserved, undesignated	215,734	-	-	215,734
Total Fund Equity	215,734	158,982	-	374,716
TOTAL LIABILITIES AND FUND EQUITY	\$215,734	\$ 158,982	\$ 28,874	\$403,590

The accompanying notes are an integral part of this statement.

Zahn, Kenney & Boretta
Certified Public Accountants
INDEPENDENT AUDITORS' REPORT

Board of Commissioners
St. Tammany Parish Fire Protection District No. 3
Larabie, Louisiana

We have audited the accompanying balance sheet of St. Tammany Fire Protection District No. 3 (the DISTRICT), a component unit of the St. Tammany Parish Police Jury, as of December 31, 1994 and the related statements of revenues, expenditures, and changes in fund balance, for the years ended December 31, 1993 and 1994, and statement of revenues, expenditures, and changes in fund balance - budget and actual for the year ended December 31, 1994. These financial statements are the responsibility of the management of the District. Our responsibility is to express an opinion on these financial statements based on our audits.

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

The District failed to present a statement of revenues, expenditures, and changes in fund balance - budget and actual, for the year ended December 31, 1994. Presentation of such statements for those governmental funds for which budgets have been legally adopted is required by generally accepted accounting principles.

In our opinion, except that the omission of the statements of revenues, expenditures, and changes in fund balance - budget and actual results in an incomplete presentation as explained in the preceding paragraph, the financial statements reflected in the first paragraph present fairly, in all material aspects, the financial position of the District, as of December 31, 1994, and the results of its operations for the years ended December 31, 1993 and 1994 in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 21, 1997 on our consideration of the District's internal control structure and a report dated September 23, 1997 on its compliance with laws and regulations.

Our audits were made for the purpose of forming an opinion on the financial statements taken as a whole. The information presented on page 17 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly presented in all material aspects in relation to the financial statements taken as a whole.

Zahn, Kenney & Boretta

Zahn, Kenney & Boretta, CPAs
September 23, 1997

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 3
Lafayette, Louisiana

BIENNIAL FINANCIAL STATEMENTS
AS OF DECEMBER 31, 1994 AND FOR THE YEARS ENDED
DECEMBER 31, 1993 AND 1992
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

Required by Louisiana Revised Statute 24:118 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year

AFFIDAVIT

Personally seen and appeared before the undersigned authority,
_____, who, duly sworn, deposes and says that the
financial statements herewith given present fairly the financial position
of the St. Tammany Parish Fire Protection District No. 3 as of
December 31, 1994, and the results of operations for the years ended,
December 31, 1993 and 1992, in accordance with the basis of accounting
described within the accompanying financial statements.

Sworn to and subscribed before me,
this _____ day of _____, 1994.

NOTARY PUBLIC

Officer _____
Address _____

Telephone No. _____

ST. TAMMANY FIRE PROTECTION DISTRICT NO. 3

Louisiana, Louisiana

ANNUAL FINANCIAL STATEMENTS

September 30, 1987

Office of Legislative Auditor
Attention: Mr. Norman Walker
1600 North Third
Post Office Box 94397
Baton Rouge, Louisiana 70804-0397

Dear Mr. Walker:

In accordance with Louisiana Revised Statute No. 18, enclosed are the annual financial statements for the St. Tammany Parish Fire Protection District No. 3 for December 31, 1986 and for the years ended December 31, 1985 and 1984. The report includes all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Enclosure

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 2

Financial Statements
 As of December 31, 1999 and For the Years
 Ended December 31, 1999 and 1998

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OFFICIAL
 FIN. STATE
 THE STATE OF MISSISSIPPI
 STATE ARCHIVES
 400 N. GADSDEN
 JACKSON, MISSISSIPPI 39201
 (601) 359-3887

SIL. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 3

Laconia, Louisiana

FINANCIAL STATEMENTS

As of December 31, 1996 and For
 the Year Ended December 31, 1996 and 1995

These financial statements were prepared in accordance with the provisions of the Louisiana Revised Statutes (R.S. 24:501-503) and the Louisiana Constitution. A copy of the original financial statements is on file in the office of the Auditor of State, which is available to the public upon request. The original financial statements are on file in the office of the Auditor of State, which is available to the public upon request. The original financial statements are on file in the office of the Auditor of State, which is available to the public upon request.

Believe in the Constitution of the United States