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ST. LANDRY PARISH FIRE PROTECTION
DISTRICT NO. III

FINANCIAL REPORT

DECEMBER 31, 1999

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 08-16-00

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INDEPENDENT AUDITOR'S REPORT

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To the Board of Commissioners
St. Landry Parish Fire Protection District No. III
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish Fire Protection District No. III, a component unit of the St. Landry Parish Police Jury, as of December 31, 1999 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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. Landry Parish Fire Protection District No. III as of December 31, 1999 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

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* A Professional Accounting Corporation.

To the Board of Commissioners
St. Landry Parish Fire Protection District No. III

In accordance with Government Auditing Standards, we have also issued our report dated May 2, 2000, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the St. Landry Parish Fire Protection District No. III. 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 financial statements taken as a whole.

Broussard, Poche, Lewis & Breaux LLP

Opelousas, Louisiana
May 2, 2000

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III
ST. LANDRY PARISH POLICE JURY

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

	Governmental Fund	Account Groups		
ASSETS	General Fund	General Fixed Assets	General Long-term Debts	Total (Memorandum Only)
Cash	\$ 462,091	\$ -	\$ -	\$ 462,091
Certificates of deposit	415,826	-	-	415,826
Investments	260,783	-	-	260,783
Receivables:				
Ad valorem	1,170,167	-	-	1,170,167
State revenue sharing	165,974	-	-	165,974
Other	886	-	-	886
Land and land improvements	-	42,681	-	42,681
Buildings	-	854,121	-	854,121
Machinery and equipment	-	1,361,091	-	1,361,091
Amount to be provided for retirement of long-term debt	-	-	222,255	222,255
Total assets and other debits	<u>\$2,475,727</u>	<u>\$2,257,893</u>	<u>\$ 222,255</u>	<u>\$4,955,875</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 23,766	\$ -	\$ -	\$ 23,766
Accrued payroll expenses	16,045	-	-	16,045
Capital lease payable	-	-	222,255	222,255
Total Liabilities	<u>\$ 39,811</u>	<u>\$ -</u>	<u>\$ 222,255</u>	<u>\$ 262,066</u>
Fund Equity:				
Investment in general fixed assets	\$ -	\$2,257,893	\$ -	\$2,257,893
Fund balance - unreserved	<u>2,435,916</u>	<u>-</u>	<u>-</u>	<u>2,435,916</u>
Total fund equity	<u>\$2,435,916</u>	<u>\$2,257,893</u>	<u>\$ -</u>	<u>\$4,693,809</u>
Total liabilities and fund equity	<u>\$2,475,727</u>	<u>\$2,257,893</u>	<u>\$ 222,255</u>	<u>\$4,955,875</u>

See Notes to Financial Statements.

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ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III
ST. LANDRY PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1999

	<u>General Fund</u>
Revenues:	
Taxes:	
Ad valorem	\$1,205,725
Intergovernmental:	
State revenue sharing	165,974
Fire insurance rebate	41,857
Interest earnings	63,697
Other	<u>1,030</u>
Total revenues	<u>\$1,478,283</u>
Expenditures:	
Current:	
Public safety	\$1,340,510
Capital outlays	<u>351,983</u>
Total expenditures	<u>\$1,692,493</u>
Deficiency of revenues over expenditures	\$ (214,210)
Other financing sources:	
Capital lease proceeds	<u>222,255</u>
Excess of revenue and other financing sources over expenditures	\$ 8,045
Fund balance, beginning	<u>2,427,871</u>
Fund balance, ending	<u>\$2,435,916</u>

See Notes to Financial Statements.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III
ST. LANDRY PARISH POLICE JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (NON-GAAP BASIS) AND ACTUAL -
GENERAL FUND
Year Ended December 31, 1999

	<u>Actual</u>	<u>Adjustment to Budgetary Basis</u>
Revenues:		
Taxes:		
Ad valorem	\$1,205,725	\$ (5,243)
Intergovernmental	207,831	1,870
Interest earnings	63,697	-
Other	<u>1,030</u>	<u>-</u>
Total revenues	<u>\$1,478,283</u>	<u>\$ (3,373)</u>
Expenditures:		
Current:		
Public safety	\$1,340,510	\$ (3,342)
Capital outlay	<u>351,983</u>	<u>(222,255)</u>
Total expenditures	<u>\$1,692,493</u>	<u>\$ (225,597)</u>
Excess (deficiency) of revenues over expenditures	\$ (214,210)	\$ 222,224
Other financing sources:		
Capital lease proceeds	<u>222,255</u>	<u>(222,255)</u>
Excess of revenues and other financing sources over expenditures	\$ 8,045	\$ (31)
Fund balance, beginning	<u>2,427,871</u>	<u>-</u>
Fund balance, ending	<u>\$2,435,916</u>	<u>\$ (31)</u>

See Notes to Financial Statements.

<u>Actual on Budgetary Basis</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
\$1,200,482	\$1,164,482	\$ 36,000
209,701	206,000	3,701
63,697	54,000	9,697
<u>1,030</u>	<u>-</u>	<u>1,030</u>
<u>\$1,474,910</u>	<u>\$1,424,482</u>	<u>\$ 50,428</u>
\$1,337,168	\$1,366,200	\$ 29,032
<u>129,728</u>	<u>165,000</u>	<u>35,272</u>
<u>\$1,466,896</u>	<u>\$1,531,200</u>	<u>\$ 64,304</u>
\$ 8,014	\$ (106,718)	\$ 114,732
<u>-</u>	<u>-</u>	<u>-</u>
\$ 8,014	\$ (106,718)	\$ 114,732
<u>2,427,871</u>	<u>2,427,871</u>	<u>-</u>
<u>\$2,435,885</u>	<u>\$2,321,153</u>	<u>\$ 114,732</u>

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III
ST. LANDRY PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of the St. Landry Fire Protection District No. III have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the generally accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting entity:

The St. Landry Parish Fire Protection District No. III is a component unit of the St. Landry Parish Police Jury. The District was established to provide fire protection for the residents of the District.

Fund accounting:

The District uses one fund and two 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

General Fixed assets and long-term obligations:

General fixed assets:

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost or at estimated cost for purchases made prior to 1980.

Assets in the general fixed assets account group are not depreciated. Due to the nature of its operations, the District has no public domain (infrastructure) fixed assets.

NOTES TO FINANCIAL STATEMENTS

Long-term obligations are accounted for in the general long-term debt account group, not in the general fund. The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

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 of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem taxes and the related state revenue sharing are recognized as revenue in the year in which the taxes are assessed and billed. The other major revenue considered susceptible to accrual is interest on investments. Expenditures are recorded when the related fund liability is incurred.

Budgets:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to January 1, the Chairman submits to the Board a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through the passage of a resolution; amendments are also legally enacted through the passage of a resolution.
4. The budget for the general fund is adopted on a cash basis (NON-GAAP basis). Included in the accompanying financial statements is an adjustment column converting revenues and expenditures as determined by the modified accrual basis of accounting to the budgetary (cash) basis.
5. The budget for the general fund is employed as a management control device during the year.

NOTES TO FINANCIAL STATEMENTS

All budget appropriations lapse at year end. Revenues may not legally fall short of budgeted amounts by more than five percent and expenditures may not legally exceed budgeted appropriations by more than five percent at the individual fund level. The District does not use encumbrance accounting.

The budget amounts disclosed in this report are as amended by the Board.

Cash, cash equivalents and investments:

Cash and cash equivalents include amounts in demand deposits as well as short term investments with an original maturity of 90 days or less acquired by the District.

Investments are stated at cost, and the related market value approximates cost.

Compensated absences:

Employees of the District who have been employed for one year earn 18 days of vacation pay. After ten years of service, they earn one additional day of vacation pay for each year worked up to the maximum of 30 days. Neither vacation days nor sick leave can be carried over to future years; therefore, no accruals for compensated absences are necessary.

Memorandum only - total columns:

Total columns on the combined financial 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 in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2. Cash and Interest-bearing Deposits

For reporting purposes, cash and investments include cash, demand deposits, time deposits, and government backed mortgage securities. The District may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The District may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount.

NOTES TO FINANCIAL STATEMENTS

Under state law, these deposits in financial institutions must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times be equal to the amount on deposit with the bank. These pledged securities are held in the name of the pledging bank in a custodial bank that is mutually acceptable to the parties involved. At December 31, 1999, deposits in financial institutions were fully secured by federal deposit insurance and the market value of securities pledged in the District's name.

Note 3. Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in May or June and are actually billed to the taxpayers in the later part of the fiscal year. Billed taxes become delinquent on January 1 of the following year. The taxes are generally collected in December of the current year and January and February of the ensuing year. The following is a summary of the levied ad valorem taxes:

General corporate purpose:	
Operations and maintenance	<u>16.20</u>

Note 4. General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance December 31, <u>1999</u>
Land and land improvements	\$ 37,211	\$ 5,470	\$ -	\$ 42,681
Buildings	854,121	-	-	854,121
Equipment	<u>1,000,472</u>	<u>361,814</u>	<u>1,195</u>	<u>1,361,091</u>
	<u>\$1,891,804</u>	<u>\$ 367,284</u>	<u>\$ 1,195</u>	<u>\$2,257,893</u>

Included in the amount for equipment above is \$84,791 of estimated costs for items purchased prior to January 1, 1980.

Note 5. Pension Plan

Substantially all of the employees of the St. Landry Fire Protection District No. III are members of the Firefighters Retirement System or the Parochial Employees Retirement System.

NOTES TO FINANCIAL STATEMENTS

Firefighters Retirement System

Plan description:

The Firefighters Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS).

Membership is mandatory as a condition of employment beginning on date employed if the employee is on a permanent basis as a firefighter, not participating in another publicly funded retirement system and under age fifty (50) at date of employment. Employees who retire at or after age 50 with at least 20 years of credited service, or at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Firefighter's Retirement System issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighter's Retirement System, P. O. Box 94095 Capitol Station, Baton Rouge, LA 70804-9095.

Funding policy:

Plan members are required to contribute 8.0% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 9.0% of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The District's contribution to the System for the years ended December 31, 1999, 1998 and 1997 were \$77,650, \$75,225, and \$68,999, respectively, equal to the required contribution for each year.

Parochial Employees Retirement System

Plan description:

Only one employee of the St. Landry Fire Protection District No. III is a member of the Parochial Employees Retirement System of Louisiana ("system"), a cost sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. The employee of the District is a member of Plan A.

NOTES TO FINANCIAL STATEMENTS

All permanent employees working at least 28 hours per week who are paid wholly or in part from funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average compensation multiplied by the employee's years of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to 1 percent of final average compensation, plus \$24 for each year of supplemental plan only service earned prior to January 1, 1980. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The Parochial Employees Retirement System issued a publicly available financial report that includes financial statements and required supplemental information. The report can be obtained by writing to the Parochial Employees Retirement System, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619.

Funding policy:

Contributions to the system include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of the parish. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan.

Plan members are required to contribute 9.50% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The District's contributions to the System for the years ended December 31, 1999, 1998 and 1997 were \$2,652, \$2,567, and \$2,298, respectively, equal to the required contributions for each year.

NOTES TO FINANCIAL STATEMENTS

Note 6. Long-Term Debt

On February 8, 1999, the District entered into a capital lease for the purchase of two fire trucks. The total amount financed is \$222,255 to be paid over five years with an interest rate of 4.9%. The lease agreement requires annual payments of \$51,193 through February 1, 2004.

The following is a break down of the annual lease payments between principal and interest for the next five years:

<u>Year</u>	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2000	\$ 10,890	\$ 40,303	\$ 51,193
2001	8,915	42,278	51,193
2002	6,844	44,349	51,193
2003	4,671	46,522	51,193
2004	<u>2,390</u>	<u>48,803</u>	<u>51,193</u>
	<u>\$ 33,710</u>	<u>\$222,255</u>	<u>\$255,965</u>

SUPPLEMENTARY INFORMATION

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ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III
ST. LANDRY PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
Year Ended December 31, 1999

	<u>Per Diem</u>	<u>Mileage</u>	<u>Total</u>
Byron Briggs	\$ 820	\$ 40	\$ 860
Charles LeBlanc	840	76	916
Chester Fontenot	740	38	778
Clifford Thierry	720	-	720
Lee Thibodeaux	710	47	757
W. W. Williamson	760	35	795
Charles Jobert	<u>760</u>	<u>47</u>	<u>807</u>
Total	<u>\$ 5,350</u>	<u>\$ 283</u>	<u>\$ 5,633</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature.

The board members received \$50 for each regular or special meeting they attended from January thru October, 1999. Effective November, 1999, board members receive \$80 for each regular or special meeting they attend and \$30 for each committee meeting they attend.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III
ST. LANDRY PARISH POLICE JURY

SCHEDULE OF EXPENDITURES - BUDGET (NON-GAAP BASIS) AND ACTUAL -
GENERAL FUND
Year Ended December 31, 1999

	<u>Actual</u>	<u>Adjustment to Budgetary Basis</u>
Current:		
Public safety -		
Salaries and related benefits	\$1,052,050	\$ (1,810)
Civil Service Board	1,260	-
Volunteer fire stations and firemen	-	-
Per diem to board members	5,350	-
Telephone and utilities	29,239	(380)
Insurance	77,812	(345)
Uniforms and cleaning	5,090	-
Equipment maintenance and supplies	45,602	(715)
Building maintenance and supplies	20,588	-
Professional fees	18,117	-
Office supplies	4,973	-
Travel and training	3,071	-
Pension deduction	35,558	(92)
Uncollectible taxes expense	36,217	-
Other	5,583	-
Capital outlays	<u>351,983</u>	<u>(222,255)</u>
Total expenditures	<u>\$1,692,493</u>	<u>\$ (225,597)</u>

<u>Actual on Budgetary Basis</u>	<u>Budget</u>	<u>Variance - Favorable (Unfavorable)</u>
\$1,050,240	\$1,051,100	\$ 860
1,260	1,300	40
-	9,700	9,700
5,350	5,300	(50)
28,859	31,300	2,441
77,467	105,000	27,533
5,090	5,300	210
44,887	44,000	(887)
20,588	22,000	1,412
18,117	36,900	18,783
4,973	4,600	(373)
3,071	5,400	2,329
35,466	38,000	2,534
36,217	-	(36,217)
5,583	6,300	717
<u>129,728</u>	<u>165,000</u>	<u>35,272</u>
<u>\$1,466,896</u>	<u>\$1,531,200</u>	<u>\$ 64,304</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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To the Board of Commissioners
St. Landry Parish Fire Protection District No. III
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Fire Protection District No. III of and for the year ended December 31, 1999, and have issued our report thereon dated May 2, 2000. We conducted our audit in accordance with generally accepted auditing standards 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 the St. Landry Parish Fire Protection District No. III's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 did not disclose any 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 the St. Landry Parish Fire Protection District No. III's 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in

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Gregory B. Milton, CPA*
S. Scott Soileau, CPA*
Patrick D. McCarthy, CPA*
Martha B. Wynn, CPA*
Troy J. Breaux, CPA*
Layetta T. Dupre, CPA*

Retired:

Sidney L. Broussard, CPA 1980
Leon K. Poche, CPA 1984
James H. Breaux, CPA 1987
Ernie R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Cecilline J. Wimberly, CPA* 1996
Rodney L. Savoy, CPA* 1996
Larry G. Broussard, CPA* 1996
Lawrence A. Crumer, CPA* 1999
Michael P. Crochet, CPA* 1999

Members of American Institute of
Certified Public Accountants
Society of Louisiana Certified
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* A Professional Accounting Corporation.

To the Board of Commissioners
St. Landry Parish Fire Protection District No. III

our judgment, could adversely affect St. Landry Parish Fire Protection District No. III's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 99-1.

A material weakness is a condition in which the design 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Broussard, Poche, Lewis & Breaux LLP

Opelousas, Louisiana
May 2, 2000

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 1999

We have audited the financial statements of St. Landry Parish Fire Protection District No. III as of and for the year ended December 31, 1999, and have issued our report thereon dated May 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 1999 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards

The District does not have any federal awards.

Section II Financial Statement Findings

99-1 General Administration

Finding: As in previous years, our review of the internal control structure indicated inadequate segregation of duties with regards to the deposit functions. The same individual checks and opens the mail and handles deposits.

Cause: Inadequate segregation of duties is due to the limited number of personnel previously performing the administrative functions.

Recommendation: We recommend that the District segregate the deposit duties as much as possible and take extra oversight steps to strengthen internal control.

Response: The St. Landry Parish Fire Protection District No. III's management has hired an additional office worker. Some of the deposit duties will be given to the new employee to provide an adequate segregation of duties.

Questioned Costs \$ - 0 -

Section III Federal Award Findings and Questioned Costs

The District did not receive any federal awards in the current year.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended December 31, 1999

I Internal Control and Compliance Material to the Financial Statements

98-1 General Administration

This same finding is included in the current year's schedule of findings and questions costs as 99-1. The District has hired an additional office worker and will take the necessary steps to segregate job responsibilities to provide an adequate segregation of duties.

98-2 Budget Adoption

Notice of the public hearing on the proposed budget for fiscal year 1998 was properly advertised at least 10 days prior to the date of the public hearing.

The notice of the public hearing for the proposed 1999 budget was properly advertised.

II Internal Control and Compliance Material to Federal Awards

The prior year's report did not include any federal awards.

III Management Letter

The prior year's report did not include a management letter.

ST. LANDRY PARISH FIRE PROTECTION DISTRICT NO. III

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended December 31, 1999

Section I. Internal Control and Compliance Material to the Financial Statements

99-1 General Administration

Finding: As in previous years, our review of the internal control structure indicated inadequate segregation of duties with regards to the deposit functions. The same individual checks and opens the mail and handles deposits.

Cause: Inadequate segregation of duties is due to the limited number of personnel previously performing the administrative functions.

Recommendation: We recommend that the District segregate the deposit duties as much as possible and take extra oversight steps to strengthen internal control.

Response: The St. Landry Parish Fire Protection District No. III's management has hired an additional office worker. Some of the deposit duties will be given to the new employee to provide an adequate segregation of duties.

Section II. Internal Control and Compliance Material to Federal Awards

The District did not receive any federal awards in the current year.

Section III. Management Letter

This year's report did not include a management letter.

Responsible Party: Byron Briggs, Chairman