

This report is intended solely for the use of Fire Protection District No. 3 and the Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by Fire Protection District No. 3 is a matter of public record.

ADAMS & JOHNSON
Certified Public Accountants

Patterson, Louisiana
January 8, 1987

unauthorized use or disposition, and that transactions are executed 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 to 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.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition 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.

Findings:

Our examination disclosed that there is not any segregation of duties within the District's accounting function. (in the areas of cash receipts, bank reconciliations, and cash disbursements.) This weakness is due to the fact that the District utilizes one person in the bookkeeping function. Due to the lack of segregation of duties, possible errors or irregularities could occur in the accounting records and not be detected. Understandably, due to the limited number of personnel, the most ideal system of internal control or the most desirable accounting system may not be practicable. Also the cost of additional employees might exceed any benefits gained.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. We recommend that management continually monitor accounting functions in an effort to assess their cost-benefit.

Management Response:

"We are aware of the loss of internal control that results with our limited staff and are constantly on watch for any problems that would occur."

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

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENTS AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

To the Board of Commissioners
Fire Protection District No. 3
of the Parish of St. Mary
P.O. Box 921
Amelia, LA 70003

We have audited the general purpose financial statements of the Fire Protection District No. 3 a component unit of the Parish of St. Mary, State of Louisiana, for the year ended September 30, 1996, and have issued our report thereon dated January 8, 1997.

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 from material misstatements.

In planning and performing our audit of the general purpose financial statements of Fire Protection District No. 3, for the year ended September 30, 1996, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The management of the Fire Protection District No. 3 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

FIRE PROTECTION DISTRICT NO. 1
OF THE
PARISH OF ST. MARY
STATE OF LOUISIANA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENTS AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO

YEAR ENDED SEPTEMBER 30, 1994

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1996

NOTE 7 - RETIREMENT PLAN (Continued)

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996, comprehensive annual financial report. The Fire Protection District No. 3 of St. Mary Parish does not guarantee benefits granted by the System.

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1994

NOTE 7 - RETIREMENT PLAN (Continued)
September 30, 1994

	Required by State		Actual		Actuarially Required	
	Percent	Amount	Percent	Amount	Percent	Amount
Contributions						
Employees	8.00%	\$ 2,400	8.00%	\$ 2,400	8.00%	\$ 2,400
Employer	9.00%	2,700	9.00%	2,700	9.00%	2,400
Total	17.00%	\$ 5,100	17.00%	\$ 5,100	18.00%	\$ 4,800

Percent of employer's actuarially
required contribution of all
participating employers

95%

The fiscal year of the System is from July 1 through June 30. The pension benefit obligation is presented as of June 30, 1994.

Year Ended June 30, 1994

Retirement System

Net assets	\$ 413,533,328
Pension benefit obligation	458,323,348
Unfunded pension benefit obligation	\$ 44,790,020

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1996

NOTE 7 - RETIREMENT PLAN (Continued)

employee contributions may retire at or after age 60 (or at or after age 50 with at least 30 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. State statute requires covered employees to contribute a percentage of their salaries to the system. Employer contributions are determined annually based on results of the valuation of the prior fiscal year with adjustments for all dedicated tax monies or appropriated funds.

The following provides certain disclosures for the district and the retirement system that are required by GASB Codification Section F30.129:

	September 30, 1996	September 30, 1995
Total current-year payroll	\$ 30,800	\$ 30,800
Total current-year covered payroll	\$ 30,800	\$ 30,800

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1995

NOTE 6 - COMPENSATION OF BOARD MEMBERS

Board members received the following per diem for the years ended September 30, 1994 and 1995.

Name	September 30, 1994		September 30, 1995	
	Meetings Attended	Amount	Meetings Attended	Amount
Joseph Perez, Jr.	11	\$ 330	10	\$ 300
Leroy Gonzalez	10	300	9	270
Errol Tabor	3	90	12	360
Larry Moutet	7	210	8	240
Barbara Soudet	13	390	6	180
Curtis Yervot	7	210		
		-----		-----
		\$1,830		\$1,280
		-----		-----

NOTE 7 - RETIREMENT PLAN

The only employee of the Fire Protection District No. 3 of St. Mary Parish is a member of the Louisiana Firefighters' Retirement System (System), a multiple-employer (cost-sharing) public employee retirement system (PERS), controlled and administered by a separate board of trustees. Membership in the Louisiana Firefighters' Retirement System is mandatory for all full-time firefighters employed by a municipality, parish or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 50 with at least 20 years of creditable services. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to three and one-third percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their

**FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1996**

and \$63,899. The entire bank balance was covered by Federal depository insurance or by collateral held by the District's agent in the District's name.

NOTE 3 - AD VALOREM TAXES

The District's property tax is levied in October of each year on the assessed value of property within the District's taxing area. The taxes are delinquent by January 1 at which time an enforceable lien is attached to the property. The taxes are collected on behalf of the District by the Sheriff and then remitted to the District. Most of the taxes are actually received in January & February. For the years ended September 30, 1995 and 1996, total taxes levied and collected were \$89,384 and \$91,752. The millage assessed on the property for the years ended September 30, 1995 and 1996 was 5 mills.

NOTE 4 - FIXED ASSETS

The following is a summary of changes in the general fixed assets account group for the fiscal year:

	Balance 9/30/95	Additions	Retirements	Balance 9/30/96
Equipment	\$186,517	\$ 16,285	\$ -----	\$202,802
Total general Fixed Assets	<u>\$186,517</u>	<u>\$ 16,285</u>	<u>\$ -----</u>	<u>\$202,802</u>

NOTE 5 - LEASES

The District has no material long-term non-cancellable lease commitments at September 30, 1995 and 1996.

FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1995

E) FIXED ASSETS

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated. All fixed assets reflected on the balance sheet as of September 30, 1994 & 1995 are stated at historical cost.

F) ACCUMULATED VACATION, COMPENSATORY TIME AND SICK LEAVE

Accumulated vacation, compensatory time and sick leave are recorded as an expenditure of the period in which earned. Unrecorded liabilities for the above are an immaterial amount for the years ended September 30, 1994 and September 30, 1995.

NOTE 2 - CASH AND CASH EQUIVALENTS

For financial statement purposes, cash and cash equivalents include demand deposits and certificates of deposit with a maturity of three months or less.

Cash and cash equivalents are stated at cost, which approximates market.

On September 30, 1994 and September 30, 1995, the carrying amount of the District's deposits (cash) were \$73,364 and \$80,812 and the bank balance was \$70,972.

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the Year Ended September 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The modified accrual basis of accounting is followed by the governmental fund types. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following is a summary of how the District accounts for its revenues and expenditures.

Receipts

Ad valorem taxes (which are based on population and homesteads in the District) are recorded in the year the tax assessments are mailed to the taxpayers.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except principal and interest on general long-term debt which is not recognized until due.

B) BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. An annual budget is adopted for the general fund. This budget is a nonappropriated budget, which is approved by the Board of Commissioners in a manner authorized by statute. Encumbrances are not recorded by the District.

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments - Investments are stated at cost. Statutes authorize the Fire Protection District No. 3 to invest in certificates of deposit, repurchase agreements, passbooks, bankers acceptances, and other available bank investments provided that approved securities are pledged to secure those funds on deposit, as required.

Comparative Data - Comparative totals for the prior year have been presented in the accompanying combined financial statements in order to provide an understanding of changes in the District's financial position and operations. However, presentation of prior year totals by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

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, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Certain comparative data have been reclassified to present such amounts in a manner consistent with the current year's presentation.

C) BAISIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types 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.

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B) BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balances, revenues and expenditures. The following fund type and account group is used by the District:

Governmental Fund Type

General Fund - The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. Currently the General Fund is the only fund required by the District to account for its operation.

Governmental Account Group

General Fixed Assets - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
For the Year ended September 30, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fire Protection District No. 3 of the Parish of St. Mary, State of Louisiana, was created by Ordinance No. 1044 of the St. Mary Parish Council on July 27, 1988. The District encompasses Ward Nine of the Parish of St. Mary, State of Louisiana. The purpose of the District is to provide fire protection in that portion of the Parish. They primarily accomplish this by providing equipment to and reimbursing the Amelia Volunteer Fire Department for fire protection expenses. The Amelia Volunteer Fire Department is located within the District which encompasses Fire Protection District No. 3.

The accounting and reporting policies of the District conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:117, and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A) REPORTING ENTITY

GASB Statement No. 14, Governmental Reporting Entity, establishes criteria for determining which organizations should be included in a governmental financial reporting entity. The focal point for defining the financial reporting entity is the primary government. Fire Protection District No. 3 is a component unit of the St. Mary Parish Council (primary government) and, as such, these financial reports may be included in the GASB of the Council for the year ended December 31, 1996. Fire Protection District No. 3 has followed GASB-14 guidance to determine that there are no financial statements of other organizations that should be combined with their statements to form a financial reporting entity.

FIRE PROTECTION DISTRICT NO. 1
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
CARRIED IN FUND BALANCE - BUDGET TO ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable/ Unfavorable
REVENUES			
Ad Valorem Taxes	\$ 75,000	\$ 65,564	\$ 10,564
Interest	<u>2,800</u>	<u>3,327</u>	<u>3,327</u>
Total Revenues	\$ 77,800	\$ 68,891	\$ 13,001
EXPENDITURES			
Capital Outlay	\$ 67,000	\$ 18,265	\$ 50,715
Operating Expenses	47,000	40,401	8,599
Fire Dept. Expenses	<u>10,000</u>	<u>40,846</u>	<u>< 18,000</u>
Total Expenditures	<u>124,000</u>	<u>99,512</u>	<u>47,268</u>
Excess Expenditures Over Receipts	\$< 47,000	\$< 7,851	\$ 59,149
FUND BALANCE			
Beginning of Year	<u>87,242</u>	<u>87,242</u>	---
FUND BALANCE			
End of Year	<u>\$ 30,242</u>	<u>\$ 79,391</u>	<u>\$ 59,149</u>

The accompanying notes are an integral part of these financial statements.

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

COMPARATIVE STATEMENT OF RECEIPTS, EXPENDITURES, AND
CHANGES IN FUND BALANCE

For the Years Ended September 30, 1998
With Comparative Totals for 1999

	General Fund	
	9/30/98	9/30/99
RECEIPTS		
Ad Valorem Taxes	\$ 85,554	\$ 81,752
Interest	<u>1,327</u>	<u>2,521</u>
Total Receipts	\$ 86,881	\$ 84,273
EXPENDITURES		
Advertising	\$ 299	\$ 228
Fuel	929	898
Insurance	19,644	19,221
Legal and Accounting	2,875	2,745
Office Expenses	1,179	1,325
Per Diem - Board Members	1,530	1,350
Repairs and Maintenance	4,289	9,432
Rent	502	---
Supplies	6,639	2,724
Telephone	2,101	1,998
Uniforms	94	1,125
Utilities	3,961	3,167
Capital Outlay	16,285	11,237
Salaries	38,000	38,000
Taxes	892	824
retirement	2,708	2,700
education	<u>8,458</u>	<u>2,512</u>
Total Expenditures	\$ 96,732	\$ 82,881
Excess of Receipts Over <Under> Expenditures	\$ < 7,851 >	\$ 1,392
FUND BALANCE		
Beginning of Year	<u>87,282</u>	<u>85,930</u>
End of Year	\$ 79,431	\$ 87,322

The accompanying notes are an integral part of these financial statements.

FIRE PROTECTION DISTRICT NO. 3
OF THE PARISH OF ST. MARY
STATE OF LOUISIANA

COMBINED BALANCE SHEET
ALL FUNDS AND ACCOUNT GROUPS
September 30, 1994
With Comparative Totals for 1993

	Government Fund Type General	General Fixed Assets	Totals Memoranda Only	
			9/30/94	9/30/93
ASSETS				
Cash	\$ 73,164	\$ ---	\$ 73,164	\$ 80,913
Prepaid Expenses	6,192	---	6,192	6,194
Deposits	1,489	---	1,489	1,489
Property, Plant & Equipment	---	202,802	202,802	186,317
Total Assets	\$ 81,145	\$ 202,802	\$ 283,947	\$ 275,923
LIABILITIES, EQUITY & OTHER CREDITS				
Liabilities				
Accounts Payable	\$ 943	\$ ---	\$ 943	\$ 1,171
Payroll Taxes Payable	781	---	781	752
Total Liabilities	\$ 1,724	\$ ---	\$ 1,724	\$ 1,923
Equity & Other Credits				
Investments in General Fixed Assets	\$ ---	\$ 202,802	\$ 202,802	\$ 186,317
Fund Balances Unreserved/Undesignated	79,391	---	79,391	87,242
Total Equity & Other Credits	79,391	202,802	282,193	273,799
Total Liabilities, Equity & Other Credits	\$ 81,145	\$ 202,802	\$ 283,947	\$ 275,923

The accompanying notes are an integral part of these financial statements.

In accordance with Government Auditing Standards, we have also issued a report dated January 8, 1997 on our consideration of Fire Protection District's internal control structure and a report dated January 8, 1997 on its compliance with laws and regulations.

ADAMS & JOHNSON
Certified Public Accountants

Patterson, Louisiana
January 8, 1997

ADAMS & JOHNSON

REGISTERED PUBLIC ACCOUNTANTS
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417 WASHINGTON, BAYTOWN, LA 70301
ADAMS & JOHNSON, L.P.A.

INDEPENDENT AUDITORS' REPORT

The Board of Commissioners
Fire Protection District No. 3
of the Parish of St. Mary
P.O. Box 931
Amelia, LA 70340

We have audited the accompanying general purpose financial statements of Fire Protection District No. 3, a component unit of the Parish of St. Mary, State of Louisiana, as of and for the year ended September 30, 1998 as listed in the financial information section of the foregoing table of contents. These financial statements are the responsibility of the 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 generally accepted auditing standards. These standards require that we plan and perform the audit 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 component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Fire Protection District No. 3 of the Parish of St. Mary, State of Louisiana as of September 30, 1998 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

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**FIRE PROTECTION DISTRICT NO. 3
 OF THE
 PARISH OF ST. BERRY
 STATE OF LOUISIANA**

COMPONENT UNIT FINANCIAL STATEMENTS

FOR THE YEAR ENDED

SEPTEMBER 30, 1956

Under provisions of state law, this report is a public document. A copy of this report has hereto been furnished to the auditor, as required, and to other appropriate public officials. This report is available for public inspection at the District Budget office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date — **SEP 24 1957**