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Financial Report
Schriever Fire Protection District
Schriever, Louisiana
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 08-09-00

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Schriever Fire Protection District

December 31, 1999

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FINANCIAL SECTION



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners,
Schriever Fire Protection District,
Schriever, Louisiana.

We have audited the accompanying general-purpose financial statements of the Schriever Fire Protection District (the District), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1999, 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 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 Schriever Fire Protection District as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated May 17, 2000 on our consideration of the Schriever Fire Protection District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
May 17, 2000.

**COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPES AND ACCOUNT GROUPS**

Schriever Fire Protection District

December 31, 1999

ASSETS AND OTHER DEBITS	Governmental Fund Types		
	General	Debt Service	Capital Projects
Assets			
Investments	\$ 19,157	\$ 92,064	\$ 234,943
Receivables:			
Taxes	88,635	71,944	-
Other	68	-	-
State revenue sharing receivable	8,736	-	-
Due from other funds	11,255	-	-
Fixed assets	-	-	-
Other Debits			
Amount available in Debt Service Fund	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets and other debits	\$ 127,851	\$ 164,008	\$ 234,943
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities			
Accounts payable and accrued expenditures	\$ 3,992	\$ -	\$ -
Liability for work completed on contracts	-	-	48,265
Deferred revenue	105,514	75,007	-
Due to Terrebonne Parish Consolidated Government	13,419	-	-
Due to other funds	-	-	11,255
Bonds payable	-	-	-
Total liabilities	122,925	75,007	59,520
Equity and Other Credits			
Investment in general fixed assets	-	-	-
Fund balances:			
Reserved - debt service	-	89,001	-
Unreserved:			
Designated for capital projects	-	-	69,994
Undesignated	4,926	-	105,429
Total equity and other credits	4,926	89,001	175,423
Total liabilities, equity and other credits	\$ 127,851	\$ 164,008	\$ 234,943

See notes to financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES**

Schriever Fire Protection District

For the year ended December 31, 1999

	General	Debt Service	Capital Projects	Total (Memorandum Only)
Revenues				
Taxes	\$ 66,586	\$ 103,034	\$ -	\$ 169,620
Intergovernmental:				
State of Louisiana:				
State revenue sharing	9,573	-	-	9,573
Fire insurance tax	17,108	-	-	17,108
Miscellaneous:				
Interest	2,802	5,205	19,936	27,943
Other	-	-	4,750	4,750
Total revenues	<u>96,069</u>	<u>108,239</u>	<u>24,686</u>	<u>228,994</u>
Expenditures				
Current:				
General Government:				
Ad valorem tax adjustment	4,288	6,651		10,939
Ad valorem tax deductions	1,962	3,036		4,998
Total general government	<u>6,250</u>	<u>9,687</u>		<u>15,937</u>
Public Safety:				
Personal services	1,297			1,297
Supplies and materials	33,852			33,852
Other services and charges	32,421			32,421
Repairs and maintenance	23,696			23,696
Capital expenditures	7,414			7,414
Total public safety	<u>98,680</u>			<u>98,680</u>
Debt Service:				
Principal retirement		25,000		25,000
Interest and fiscal charges		43,482		43,482
Total debt service		<u>68,482</u>		<u>68,482</u>
Capital Outlay:				
Public Safety			311,419	311,419
Total expenditures	<u>104,930</u>	<u>78,169</u>	<u>311,419</u>	<u>494,518</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,861)	30,070	(286,733)	(265,524)
Fund Balances				
Beginning of year	13,787	58,931	462,156	534,874
End of year	<u>\$ 4,926</u>	<u>\$ 89,001</u>	<u>\$ 175,423</u>	<u>\$ 269,350</u>

See notes to financial statements.

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GOVERNMENTAL FUND TYPE - GENERAL FUND**

Schriever Fire Protection District

For the year ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$ 67,978	\$ 66,586	\$ (1,392)
Intergovernmental:			
State of Louisiana:			
State revenue sharing	9,573	9,573	-
Fire insurance tax	17,108	17,108	-
Miscellaneous - interest	1,619	2,802	1,183
Total revenues	96,278	96,069	(209)
Expenditures			
Current:			
General Government:			
Ad valorem tax adjustment	1,000	4,288	(3,288)
Ad valorem tax deductions	1,962	1,962	-
Total general government	2,962	6,250	(3,288)
Public Safety:			
Personal services	-	1,297	(1,297)
Supplies and materials	41,400	33,852	7,548
Other services and charges	34,400	32,421	1,979
Repairs and maintenance	15,300	23,696	(8,396)
Capital expenditures	16,000	7,414	8,586
Total public safety	107,100	98,680	8,420
Total expenditures	110,062	104,930	5,132
Deficiency of Revenues Over Expenditures	(13,784)	(8,861)	4,923
Fund Balance			
Beginning of year	13,787	13,787	-
End of year	\$ 3	\$ 4,926	\$ 4,923

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS**Schriever Fire Protection District**

December 31, 1999

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Schriever Fire Protection District (the District) conform to generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of significant accounting policies:

a) Reporting Entity

The District is a component unit of Terrebonne Parish Consolidated Government (the Parish) and as such, these financial statements will be included in the comprehensive annual financial report (CAFR) of the Parish for the year ended December 31, 1999.

The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b) Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions 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.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Fund Accounting (Continued)

Governmental Funds

Governmental Funds are those through which the governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Governmental Funds of the District:

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

Account Groups

Account groups are used to establish accounting control and accountability. The District's Account Groups are as follows:

General Fixed Assets Account Group - This account group is used to account for fixed assets not accounted for in proprietary or trust funds.

General Long-Term Debt Account Group - This account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes and the related state revenue sharing (Intergovernmental revenues) are recorded as revenue in the period for which levied, thus the 1999 property taxes which are being levied to finance the 2000 budget will be recognized as revenue in 2000. The 1999 tax levy is recorded as deferred revenue in the District's 1999 Financial Statements. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

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 general long-term debt which is recognized when due.

d) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

e) Operating Budgetary Data

As required by the Louisiana Revised Statutes 39:1303, the Board of Commissioners (the Board) adopted a budget for the District's General Fund. The Board, as allowed by state law, does not obtain public participation in the budget process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. The District amended its budget once during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.

The General Fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Accounts Receivable

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible receivables due for ad valorem taxes are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the funds.

g) Investments

Investments are stated at fair value as established by open market, except for the Louisiana Asset Management Pool (LAMP). LAMP is an external pool which is operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Rule 2a7 allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets to compute share prices if certain conditions are met.

District monies are held and invested by the Parish. Investments during the year consisted of Certificates of Deposit, Federal National Mortgage Association (FNMA) Notes and LAMP.

h) Fixed Assets

Fixed assets used in governmental fund type operations (fixed assets) are accounted for in the General Fixed Assets Account Group rather than in governmental funds. The Account Group is not a fund. It is concerned only with the measurement of financial position.

It is not involved with the measurement of results of operations. Public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized along with other fixed assets. No depreciation has been provided on fixed assets.

All fixed assets are valued at historical cost.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Long-Term Debt

Long-term debt is recognized as a liability of a Governmental Fund when due, or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from unexpendable available financial resources is reported as a fund liability of a Governmental Fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

j) Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the District.

k) Fund Equity

Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose.

l) Memorandum Only - Total Columns

The total columns on the general-purpose financial statements are captioned "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

Note 2 - DEPOSITS AND INVESTMENTS

The Parish maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash" and "investments."

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

Note 2 - DEPOSITS AND INVESTMENTS (Continued)

Bank Deposits:

State law requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivision are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agent but not in the District's name.

The year end bank balances of deposits and the carrying amounts as shown on the combined balance sheet are as follows:

	Bank Balances Category			Book Balance
	1	2	3	
Investments:				
Certificates of deposit	<u>\$ -</u>	<u>\$ -</u>	<u>\$335,149</u>	<u>\$335,149</u>

As mentioned previously, funds are held and invested by the Parish who has proper pledging to cover funds for the District. At December 31, 1999, certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the Parish. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 2 - DEPOSITS AND INVESTMENTS (Continued)

Investments:

State statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities; commercial paper rated AAA 1, 2, or 3; repurchase agreements; and the Louisiana Asset Management Pool.

At year end, the carrying amount of investments are as follows:

	<u>Carrying Amount</u>
Investments not subject to categorization:	
Louisiana Asset Management Pool (LAMP)	<u>\$11,015</u>

Investment in the Louisiana Asset Management Pool is not categorized as to credit risk because they are not evidenced by securities that exist in physical or book entry form.

A reconciliation of deposits and investments as shown on the Combined Balance Sheet for the District is as follows:

Carrying amount of deposits	\$335,149
Carrying amount of investments	<u>11,015</u>
Total	<u>\$346,164</u>
Investments	<u>\$346,164</u>

Note 3 - PROPERTY TAXES

Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 1996. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June. Properties for

Note 3 - PROPERTY TAXES (Continued)

which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended December 31, 1999 was \$6.85 per \$1,000 of assessed valuation on property within Schriever Fire Protection District for the purpose of acquiring, constructing, maintaining and operating fire protection facilities within the District and paying the cost of obtaining water for the fire protection purposes, including fire hydrant rentals and services and \$5.56 per \$1,000 of assessed valuation for the payment of principal and interest. As indicated in Note 1c, taxes levied November 1, 1999 are for budgeted expenditures in 2000 and will be recognized as revenues in 2000.

Note 4 - CHANGES IN FIXED ASSETS

A summary of changes in fixed assets follows:

	Balance January <u>1, 1999</u>	<u>Additions</u>	Balance December <u>31, 1999</u>
Trucks	\$425,257	\$ 69,150	\$494,407
Machinery and equipment	51,186	18,668	69,854
Office furniture, fixtures and equipment	3,624	-	3,624
Construction in progress	<u>18,991</u>	<u>231,015</u>	<u>250,006</u>
Totals	<u>\$499,058</u>	<u>\$318,833</u>	<u>\$817,891</u>

Construction in progress consists of costs associated with the construction of a new fire station.

Note 5 - CHANGES IN LONG-TERM DEBT

At December 31, 1999, the District had outstanding general obligation bonds totaling \$875,000 bearing interest from .1% to 8% which are repayable through March 1, 2017 primarily from ad valorem tax revenues.

Note 5 - CHANGES IN LONG-TERM DEBT (Continued)

The following is a summary of the bond transactions of the District for the year ended December 31, 1999:

Bonds payable at January 1, 1999	\$900,000
Bonds retired	<u>(25,000)</u>
 Bonds payable at December 31, 1999	 <u>\$875,000</u>

The requirements to amortize all long-term debt outstanding at December 31, 1999 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 30,000	\$ 42,955	\$ 72,955
2001	30,000	42,902	72,902
2002	30,000	42,340	72,340
2003	35,000	41,115	76,115
2004	35,000	39,628	74,628
2005-2009	210,000	164,027	374,027
2010-2014	285,000	96,805	381,805
2015-2017	<u>220,000</u>	<u>17,588</u>	<u>237,588</u>
 Totals	 <u>\$875,000</u>	 <u>\$487,360</u>	 <u>\$1,362,360</u>

Note 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to workers' compensation; torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. No settlements were made during the year that exceeded the District's insurance coverage.

Note 7 - COMPENSATION OF BOARD MEMBERS

No compensation was paid to Board Members for the year ended December 31, 1999.

Note 8 - CONTINGENCY

During 1999, the District engaged a general contractor for the construction of a new fire station. On October 14, 1999, the District dismissed the general contractor for substandard and untimely work. The District hired various subcontractors and completed the building in the first quarter of 2000. All subcontractors hired to complete the building have been paid in full. After dismissal, the general contractor invoiced the District for the balance due on the original contract price. The District has refused payment. Accordingly, the District has not recognized any liabilities for incomplete work billed by the general contractor. Currently, no lawsuits are threatened, pending or filed in this matter. However, the District intends to vigorously defend itself against any legal action that may be undertaken by the general contractor.

SUPPLEMENTARY INFORMATION SECTION



Bourgeois Bennett

INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Board of Commissioners,
Schriever Fire Protection District,
Schriever, Louisiana.

Our report on our audit of the general-purpose financial statements of the Schriever Fire Protection District (the District) for the year ended December 31, 1999, appears on page 1. That audit was conducted for the purpose of forming an opinion on such financial statements taken as a whole. The information contained in the schedule of revenues and expenditures and graphs of revenues and expenditures for the year ended December 31, 1999 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 general-purpose financial statements for the year ended December 31, 1999, taken as a whole.

We also have previously audited, 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, the balance sheets of the Schriever Fire Protection District as of December 31, 1998 and 1997, and the related statements of revenues, expenditures and changes in fund balance for each of the two years in the period ended December 31, 1998 (none of which is presented herein), and we expressed unqualified opinions on those financial statements. In our opinion, the information presented in the schedule of revenues and expenditures and graphs of revenues and expenditures for the years ended December 31, 1998 and 1997 is fairly stated in all material respects in relation to the general-purpose financial statements from which it has been derived.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
May 17, 2000.

SCHEDULE OF REVENUES AND EXPENDITURES**Schriever Fire Protection District**

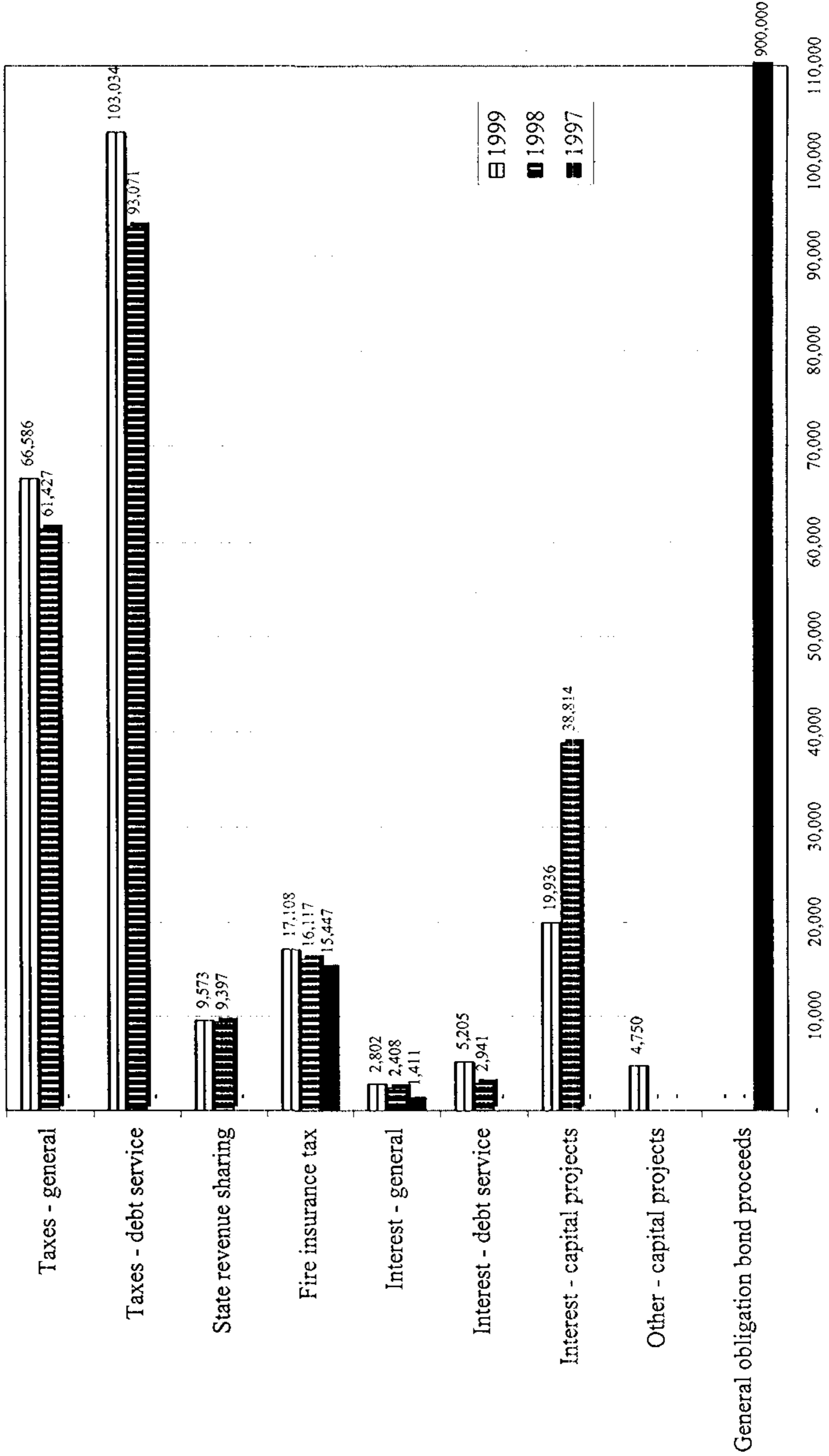
For the years ended December 31, 1999, 1998 and 1997

	<u>1999</u>	<u>1998</u>	<u>1997</u>
Revenues			
Taxes - general	\$ 66,586	\$ 61,427	\$ -
Taxes - debt service	103,034	93,071	-
State revenue sharing	9,573	9,397	-
Fire insurance tax	17,108	16,117	15,447
Interest - general	2,802	2,408	1,411
Interest - debt service	5,205	2,941	-
Interest - capital projects	19,936	38,814	-
Other - capital projects	4,750	-	-
General obligation bond proceeds	-	-	900,000
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 228,994</u>	<u>\$ 224,175</u>	<u>\$ 916,858</u>
Expenditures			
General government - general	\$ 6,250	\$ 3,584	\$ -
General government - debt service	9,687	5,414	-
Personal services	1,297	1,322	1,705
Supplies and materials	32,993	28,627	25,483
Other services and charges	32,421	29,416	25,942
Repairs and maintenance	23,696	14,158	23,524
Capital expenditures	8,273	6,292	34,836
Principal retirement	25,000	-	-
Interest and fiscal charges	43,482	31,667	-
Capital outlay	311,419	456,938	-
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 494,518</u>	<u>\$ 577,418</u>	<u>\$ 111,490</u>

REVENUES

Schriever Fire Protection District

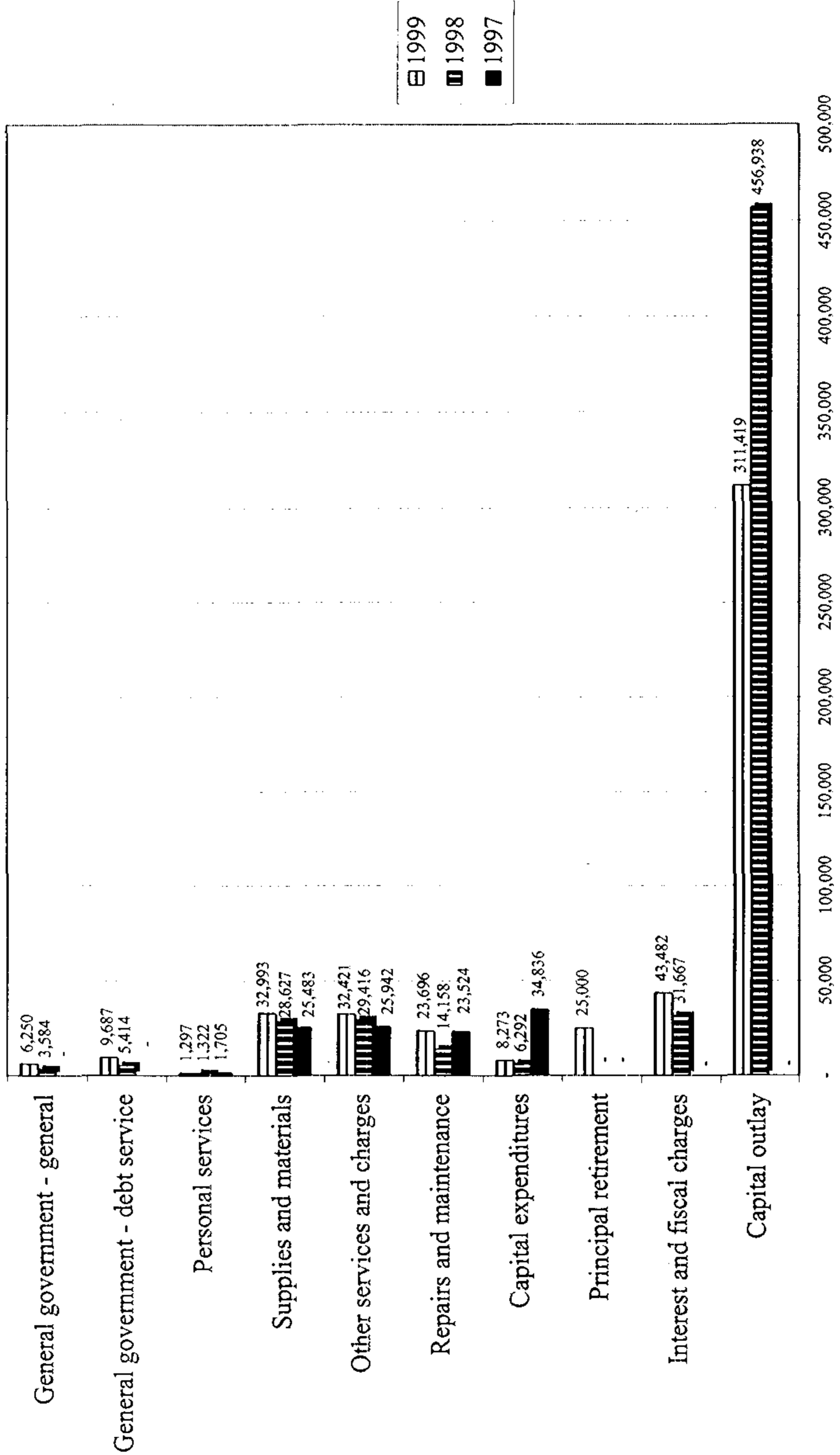
For the years ended December 31, 1999, 1998 and 1997



EXPENDITURES

Schriever Fire Protection District

For the years ended December 31, 1999, 1998 and 1997



SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS



Bourgeois Bennett

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

To the Board of Commissioners,
Schriever Fire Protection District,
Schriever, Louisiana.

We have audited the general-purpose financial statements of the Schriever Fire Protection District (the District), a component unit of Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 17, 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 District'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 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 the District'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*. 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 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 material weaknesses.

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

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

Houma, La.,
May 17, 2000.

SCHEDULE OF FINDINGS

Schriever Fire Protection District

For the year ended December 31, 1999

Section I Summary of Auditor's Results

a) Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Reportable condition(s) identified that are not
 considered to be material weaknesses? yes none reported

- Noncompliance material to financial statements noted? yes no

b) Federal Awards

Schriever Fire Protection District did not receive federal awards during the year ended December 31, 1999.

Section II Financial Statement Findings

No financial statement findings were noted during the audit for the year ended December 31, 1999.

Section III Federal Award Findings and Questioned Costs

Not applicable.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS

Schriever Fire Protection District

For the year ended December 31, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1998.
No reportable conditions were reported during the audit for the year ended December 31, 1998.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1998.

Section II Internal Control and Compliance Material to Federal Awards

Schriever Fire Protection District did not receive federal awards during the year ended December 31, 1998.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1998.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Schriever Fire Protection District

For the year ended December 31, 1999

Section I Internal Control and Compliance Material to the General-Purpose Financial Statements

Internal Control

No material weaknesses were reported during the audit for the year ended December 31, 1999.
No reportable conditions were reported during the audit for the year ended December 31, 1999.

Compliance

No compliance findings material to the general-purpose financial statements were noted during the audit for the year ended December 31, 1999.

Section II Internal Control and Compliance Material to Federal Awards

Schriever Fire Protection District did not receive federal awards during the year ended December 31, 1999.

Section III Management Letter

A management letter was not issued in connection with the audit for the year ended December 31, 1999.