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## *Financial Report*

### *Schriever Fire Protection District*

*Schriever, Louisiana*

*December 31, 1998*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-14-99

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December 31, 1998

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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 Schriever Fire Protection District (the District), a component unit of the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1998, 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, 1998, 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 April 23, 1999 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.,  
April 23, 1999.

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

**Schriever Fire Protection District**

December 31, 1998

	Governmental Fund Types		
	General	Debt Service	Capital Projects
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets</b>	\$ 44,165	\$ 59,968	\$ 547,992
Investments			
Receivables:	65,766	101,783	-
Taxes	86	-	-
Other	6,382	-	-
State revenue sharing receivable	-	-	-
Fixed assets			
<b>Other Debits</b>			
Amount available in debt service fund	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
	<u>\$ 116,399</u>	<u>\$ 161,751</u>	<u>\$ 547,992</u>
<b>Total assets and other debits</b>			
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
<b>Liabilities</b>	\$ 6,044	\$ -	\$ 516
Accounts payable and accrued expenditures	76,020	102,820	-
Deferred revenue	20,548	-	85,320
Due to Terrebonne Parish Consolidated Government	-	-	-
Bonds payable			
	<u>102,612</u>	<u>102,820</u>	<u>85,836</u>
<b>Total liabilities</b>			
<b>Equity and Other Credits</b>			
Investment in general fixed assets	-	-	-
Fund balances:			
Reserved:			
Debt service	-	58,931	-
Capital contracts	-	-	462,156
Unreserved	<u>13,787</u>	<u>-</u>	<u>-</u>
	<u>13,787</u>	<u>58,931</u>	<u>462,156</u>
<b>Total equity and other credits</b>			
	<u>\$ 116,399</u>	<u>\$ 161,751</u>	<u>\$ 547,992</u>
<b>Total liabilities, equity and other credits</b>			

See notes to financial statements.

Account Groups		Total (Memorandum Only)
General Fixed Assets	General Long-Term Debt	
\$ -	\$ -	\$ 652,125
-	-	167,549
-	-	86
-	-	6,382
499,058	-	499,058
-	58,931	58,931
-	841,069	841,069
<u>\$ 499,058</u>	<u>\$ 900,000</u>	<u>\$ 2,225,200</u>
	\$ -	\$ 6,560
	-	178,840
	-	105,868
	900,000	900,000
	<u>900,000</u>	<u>1,191,268</u>
\$ 499,058		499,058
-		58,931
-		462,156
-		13,787
<u>499,058</u>		<u>1,033,932</u>
<u>\$ 499,058</u>	<u>\$ 900,000</u>	<u>\$ 2,225,200</u>

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

**Schriever Fire Protection District**

For the year ended December 31, 1998

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total (Memorandum Only)</u>
<b>Revenues</b>				
Taxes	\$ 61,427	\$ 93,071	\$ -	\$ 154,498
Intergovernmental:				
State of Louisiana:				
State revenue sharing	9,397	-	-	9,397
Fire insurance tax	16,117	-	-	16,117
Miscellaneous - interest	2,408	2,941	38,814	44,163
Total revenues	<u>89,349</u>	<u>96,012</u>	<u>38,814</u>	<u>224,175</u>
<b>Expenditures</b>				
Current:				
General Government:				
Ad valorem tax adjustment	440	650		1,090
Ad valorem tax deductions	3,144	4,764		7,908
Total general government	<u>3,584</u>	<u>5,414</u>		<u>8,998</u>
Public Safety:				
Personal services	1,322			1,322
Supplies and materials	28,627			28,627
Other services and charges	29,416			29,416
Repairs and maintenance	14,158			14,158
Capital expenditures	6,292			6,292
Total public safety	<u>79,815</u>			<u>79,815</u>
Debt Service:				
Interest and fiscal charges		31,667		31,667
Capital Outlay:				
Public Safety			456,938	456,938
Total expenditures	<u>83,399</u>	<u>37,081</u>	<u>456,938</u>	<u>577,418</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	5,950	58,931	(418,124)	(353,243)
<b>Fund Balances</b>				
Beginning of year	7,837	-	880,280	888,117
End of year	<u>\$ 13,787</u>	<u>\$ 58,931</u>	<u>\$ 462,156</u>	<u>\$ 534,874</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, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Taxes	\$ 64,839	\$ 61,427	\$ (3,412)
Intergovernmental:			
State of Louisiana:			
State revenue sharing	9,397	9,397	-
Fire insurance tax	16,117	16,117	-
Miscellaneous - interest	2,200	2,408	208
Total revenues	92,553	89,349	(3,204)
<b>Expenditures</b>			
Current:			
General Government:			
Ad valorem tax adjustment	440	440	-
Ad valorem tax deductions	3,144	3,144	-
Total general government	3,584	3,584	-
Public Safety:			
Personal services	1,300	1,322	(22)
Supplies and materials	32,923	28,627	4,296
Other services and charges	31,190	29,416	1,774
Repairs and maintenance	14,200	14,158	42
Capital expenditures	-	6,292	(6,292)
Total public safety	79,613	79,815	(202)
Total expenditures	83,197	83,399	(202)
<b>Excess of Revenues Over Expenditures</b>	<b>\$ 9,356</b>	<b>5,950</b>	<b>\$ (3,406)</b>
<b>Fund Balance</b>			
Beginning of year		7,837	
End of year		<b>\$ 13,787</b>	

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS**

**Schriever Fire Protection District**

December 31, 1998

**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 the 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, 1998.

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 1998 property taxes which are being levied to finance the 1999 budget will be recognized as revenue in 1999. The 1998 tax levy is recorded as deferred revenue in the District's 1998 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 represents 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 and deposits which are uninsured or uncollateralized.

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

	Bank Balances			Book Balance
	Category			
	1	2	3	
Investments:				
Certificates of deposit	<u>\$ -</u>	<u>\$ -</u>	<u>\$586,638</u>	<u>\$586,638</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, 1998, 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 Revis-

**Note 2 - DEPOSITS AND INVESTMENTS (Continued)**

ed 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.

**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.

The District's investments are categorized to give an indication of the level of risk assumed by the entity at year end.

Category 1 includes investments that are insured or registered or for which the securities are held by the District or its agent in the District's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the District's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent, but not in the District's name.

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

	Risk Category			Carrying Amount
	1	2	3	
Investment subject to categorization:				
Federal National Mortgage Association Note	<u>\$55,000</u>	<u>\$ -</u>	<u>\$ -</u>	\$55,000
Investments not subject to categorization:				
Louisiana Asset Manage- ment Pool (LAMP)				<u>10,487</u>
Total investments				<u>\$65,487</u>

**Note 2 - DEPOSITS AND INVESTMENTS (Continued)**

Investments in the Louisiana Asset Management Pool are 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	\$586,638
Carrying amount of investments	<u>65,487</u>
Total	<u>\$652,125</u>
Investments	<u>\$652,125</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 which the taxes have not been paid are sold for the amount of the taxes. The tax rate for the year ended December 31, 1998 was \$5.17 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 \$8.00 per \$1,000 of assessed valuation for the payment of principal and interest. As indicated in Note 1c, taxes levied November 1, 1998 are for budgeted expenditures in 1999 and will be recognized as revenues in 1999.

**Note 4 - CHANGES IN FIXED ASSETS**

A summary of changes in fixed assets follows:

	<u>Balance January 1, 1998</u>	<u>Additions</u>	<u>Balance December 31, 1998</u>
Trucks	\$ -	\$425,257	\$425,257
Machinery and equipment	32,204	18,982	51,186
Office furniture, fixtures and equipment	3,624	-	3,624
Construction in progress	<u>-</u>	<u>18,991</u>	<u>18,991</u>
Totals	<u>\$35,828</u>	<u>\$463,230</u>	<u>\$499,058</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, 1998, the District had outstanding general obligation bonds totaling \$900,000 bearing interest from .1% to 8% which are repayable through March 1, 2017 primarily from ad valorem tax revenues.

The following is a summary of the bond transactions of the District for the year ended December 31, 1998:

Bonds payable at January 1, 1998	\$900,000
Bonds retired	<u>-</u>
Bonds payable at December 31, 1998	<u>\$900,000</u>



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

The requirements to amortize all long-term debt outstanding at December 31, 1998 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	\$ 25,000	\$ 42,982	\$ 67,982
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
2004-2008	195,000	176,038	371,038
2009-2013	270,000	111,166	381,166
2014-2017	<u>285,000</u>	<u>30,844</u>	<u>315,844</u>
Totals	<u>\$900,000</u>	<u>\$530,342</u>	<u>\$1,430,342</u>

**Note 6 - COMPENSATION OF BOARD MEMBERS**

No compensation was paid to Board Members for the year ended December 31, 1998.

**Note 7 - 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.

**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 the Terrebonne Parish Consolidated Government, as of and for the year ended December 31, 1998, and have issued our report thereon dated April 23, 1999. 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.

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, La.,  
April 23, 1999.

**SCHEDULE OF FINDINGS**

**Schriever Fire Protection District**

For the year ended December 31, 1998

**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, 1998.

**Section II Financial Statement Findings**

No financial statement findings were noted during the audit for the year ended December 31, 1998.

**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, 1998

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

##### **Internal Control**

No material weaknesses were noted during the audit for the period from inception (February 6, 1997) to December 31, 1997.

No reportable conditions were reported during the audit for the period from inception (February 6, 1997) to December 31, 1997.

##### **Compliance**

No compliance findings material to the general-purpose financial statements were noted during the audit for the period from inception (February 6, 1997) to December 31, 1997.

#### **Section II Internal Control and Compliance Material to Federal Awards**

Schriever Fire Protection District did not receive federal awards during the period from inception (February 6, 1997) to December 31, 1997.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the period from inception (February 6, 1997) to December 31, 1997.

# MANAGEMENT'S CORRECTIVE ACTION PLAN

## **Schriever Fire Protection District**

For the year ended December 31, 1998

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

#### Internal Control

No material weaknesses were noted 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.