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Release Date JUN 0 7 3000



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FINANCIAL STATEMENTS DECEMBER 31, 1998

FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH FRENCH SETTLEMENT, LOUISIANA

COMPILATION REPORT

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Postlethwaite & Netterville

A Professional Accounting Corporation CERTIFIED PUBLIC ACCOUNTANTS

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ACCOUNTANTS' COMPILATION REPORT

Fire Protection District No. 8 of Livingston Parish French Settlement, Louisiana

We have compiled the accompanying balance sheet-cash basis of the Fire Protection District No. 8 of Livingston Parish as of December 31, 1998, and the related statement of revenues, expenditures, and changes in fund balance - cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Partlethwaite & netterville

Donaldsonville, Louisiana June 3, 1999

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FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH French Settlement, Louisiana

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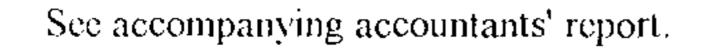
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BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1998

		ernmental nd Type	Account Groups					
	(General	General Fixed Assets		General Long-Term Debt		Total (Memorandum Only)	
<u>Assets</u> Cash	\$	4,385	\$	_	\$	-	\$	4,385
Building and equipment Amount to be provided for	*	-	¥	60,833	*	-	, † 1	60,833

retirement of general							
long-term debt			<u></u>		 8,058	-	8,058
Total assets	\$	4,385	\$	60,833	\$ 8,058	<u></u>	73,276
Liabilities and Fund Equity Liabilities:							
Notes payable	\$	<u> </u>	\$		 8,058	<u> </u>	8,058
Equity and other credits:							
Investment in general fixed assets		-		60,833	-		60,833
Fund balance:							
Unreserved, undesignated	_ ,	4,385			 		4,385
Total fund equity	<u>-</u>	4,385		60,833	 	<u></u> ,	65,218
Total Liabilities, equities,							
and other credits	\$	4,385	\$	60,833	\$ 8,058	<u> </u>	73,276







FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH French Settlement, Louisiana

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND FOR THE YEAR ENDED DECEMBER 31, 1998

	General	
<u>Revenues:</u> Intergovernmental	\$ 23,181	\$ 23,181
Total Revenues	23,181	\$ 23,181
Expenditures: Election Fuel Insurance Debt service Miscellancous Total Expenditures	7,076 888 6,284 8,058 269 22,575	7,076 888 6,284 8,058 269 22,575
Excess of revenues over (under) expenditures	606	606
Fund balance at beginning of year	3,779	3,779
Fund balance at end of year	\$ 4,385	\$ 4,385

See accompanying accountants' report.

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