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BEAUREGARD PARISH  
FIRE DISTRICT NO. 1  
Merryville, Louisiana

Financial Statements  
December 31, 1995

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 7-24-96

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**ELLIOTT & ASSOCIATES, INC.**

*A Professional Accounting Corporation*

P. O. Box 1287

Leesville, Louisiana 71496-1287

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W. Michael Elliott, CPA

REPORT OF INDEPENDENT PUBLIC ACCOUNTANT

Board of Commissioners  
Beauregard Parish Fire District No. 1  
Merryville, Louisiana:

I have audited the accompanying component unit financial statements of the Beauregard Parish Fire District No. 1 as of December 31, 1995 and for the year then ended. These component unit financial statements are the responsibility of the Beauregard Parish Fire District No. 1's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Beauregard Parish Fire District No. 1 as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying financial information listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the Beauregard Parish Fire District No. 1. The information in these schedules has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

*Elliott + Assoc. "APAC"*

Leesville, Louisiana

June 5, 1996

**ELLIOTT & ASSOCIATES, INC.**

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W. Micheal Elliott, CPA

Board of Commissioners  
Beauregard Parish Fire District No. 1  
Merryville, Louisiana:

I have audited the component unit financial statements of Beauregard Parish Fire District No. 1, as of December 31, 1995 and for the year then ended, and have issued my report thereon dated June 5, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the component unit financial statements of Beauregard Parish Fire District No. 1, for the year ended December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure.

The management of Beauregard Parish Fire District No. 1 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 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 the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash receipts	Payroll
Purchasing/receiving	Property and equipment
Accounts payable	General ledger
Cash disbursements	

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. 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 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Elliott & Assoc. "APAC"*  
Leesville, Louisiana  
June 5, 1996

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W. Michael Elliott, CPA

Board of Commissioners  
Beauregard Parish Fire District No. 1  
Merryville, Louisiana:

I have audited the component unit financial statements of Beauregard Parish Fire District No. 1, as of December 31, 1995 and for the year then ended, and have issued my report thereon dated June 5, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Beauregard Parish Fire District No. 1 is the responsibility of Beauregard Parish Fire District No. 1's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Beauregard Parish Fire District No. 1's compliance with certain provisions of laws, regulations, and contracts. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests of compliance indicate that, with respect to the items tested, Beauregard Parish Fire District No. 1 complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Beauregard Parish Fire District No. 1 had not complied, in all material respects, with those provisions.

This report is intended for the information of the audit committee, management, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Elliott & Assoc. "APAC"*

Leesville, Louisiana  
June 5, 1996

BEAUREGARD PARISH FIRE DISTRICT NO. 1

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1995

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Debt Service</u>
ASSETS		
Cash and cash equivalents (Note 2)	\$ 580,015	\$ 19,314
Receivables, (net where applicable, of allowances for uncollectibles) - Accounts (Note 3)	185,785	82,091
Other assets	500	---
Land	---	---
Land improvements	---	---
Buildings	---	---
Equipment	---	---
Amount available in Debt Service Funds (Note 4)	---	---
Amount to be provided for retirement of general long-term debt (Note 4)	---	---
Total assets	<u>\$ 766,300</u>	<u>\$101,405</u>

The accompanying notes are an integral part of this statement.

Exhibit A

<u>Account Groups</u>		<u>Totals</u>	
<u>General</u>	<u>General</u>	<u>(Memorandum Only)</u>	
<u>Fixed</u>	<u>Long-term</u>	<u>1995</u>	<u>1994</u>
<u>Assets</u>	<u>Debt</u>		
\$ ---	\$ ---	\$ 599,329	\$ 521,725
---	---	267,876	261,112
---	---	500	---
12,393	---	12,393	12,393
9,804	---	9,804	6,703
256,540	---	256,540	252,354
1,061,446	---	1,061,446	1,004,238
---	98,671	98,671	90,823
---	441,329	441,329	489,177
<u>\$ 1,340,183</u>	<u>\$ 540,000</u>	<u>\$ 2,747,888</u>	<u>\$ 2,638,525</u>



BEAUREGARD PARISH FIRE DISTRICT NO. 1

COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1995

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Debt Service</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 13,908	\$ ----
Assessor fee and pension plan payable	6,187	2,734
General obligation bonds payable (Note 4)	<u>----</u>	<u>----</u>
Total liabilities	<u>\$ 20,095</u>	<u>\$ 2,734</u>
FUND EQUITY		
Investment in general fixed assets	<u>\$ ----</u>	<u>\$ ----</u>
Fund balances -		
Reserved for debt service (Note 4)	----	98,671
Reserved for construction	----	---
Unreserved	<u>746,205</u>	<u>----</u>
Total fund balance	<u>746,205</u>	<u>98,671</u>
Total fund equity	<u>746,205</u>	<u>98,671</u>
Total liabilities and fund equity	<u>\$ 766,300</u>	<u>\$101,405</u>

The accompanying notes are an integral part of this statement.

Exhibit A  
(Concluded)

<u>Account Groups</u>		<u>Totals</u>	
<u>General</u>	<u>General</u>	<u>(Memorandum Only)</u>	
<u>Fixed</u>	<u>Long-term</u>	<u>1995</u>	<u>1994</u>
<u>Assets</u>	<u>Debt</u>		
\$ ----	\$ ----	\$ 13,908	\$ 2,032
----	----	8,921	8,627
----	540,000	540,000	580,000
----	\$ 540,000	\$ 562,829	\$ 590,659
\$ 1,340,183	\$ ----	\$ 1,340,183	\$ 1,275,688
----	----	98,671	90,823
----	----	----	----
----	----	746,205	681,355
----	----	844,876	772,178
1,340,183	----	2,185,059	2,047,866
<u>\$ 1,340,183</u>	<u>\$ 540,000</u>	<u>\$ 2,747,888</u>	<u>\$ 2,638,525</u>

BEAUREGARD PARISH FIRE DISTRICT NO. 1

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 Year Ended December 31, 1995

	<u>General</u>	<u>Debt Service</u>
Revenues:		
Taxes (Note 3)	\$ 187,871	\$ 83,014
Intergovernmental	11,540	---
Miscellaneous	<u>21,151</u>	<u>1,331</u>
Total revenues	<u>220,562</u>	<u>84,345</u>
Expenditures:		
Current -		
General government	---	---
Public safety -		
Police	---	---
Fire	91,216	2,734
Capital outlay	64,496	---
Debt service (Note 4)		
Principal retirement	---	40,000
Interest and fiscal charges	<u>---</u>	<u>33,763</u>
Total expenditures	<u>155,712</u>	<u>76,497</u>
Excess (deficiency) of revenues over expenditures	64,850	7,848
Fund balances, beginning	<u>681,355</u>	<u>90,823</u>
Fund balances, ending	<u>\$ 746,205</u>	<u>\$ 98,671</u>

The accompanying notes are an integral part of this statement.

Totals (Memorandum Only)	
<u>1995</u>	<u>1994</u>
\$ 270,885	\$ 262,821
11,540	10,310
<u>22,482</u>	<u>22,161</u>
<u>304,907</u>	<u>295,292</u>
----	----
----	----
93,950	78,775
64,496	26,947
40,000	40,000
<u>33,763</u>	<u>37,676</u>
<u>232,209</u>	<u>183,398</u>
72,698	111,894
<u>772,178</u>	<u>660,284</u>
<u>\$ 844,876</u>	<u>\$ 772,178</u>

## BEAUREGARD PARISH FIRE DISTRICT NO. 1

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPE

Year Ended December 31, 1995

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Taxes (Note 3)	\$ 184,500	\$ 187,871	\$ 3,371
Intergovernmental	10,500	11,540	1,040
Miscellaneous	<u>18,500</u>	<u>21,151</u>	<u>2,651</u>
Total revenues	<u>213,500</u>	<u>220,562</u>	<u>7,062</u>
Expenditures:			
Current -			
General government	----	----	----
Public safety -			
Police	----	----	----
Fire	95,000	91,216	3,784
Capital outlay	<u>60,000</u>	<u>64,496</u>	<u>(4,496)</u>
Total expenditures	<u>155,000</u>	<u>155,712</u>	<u>(712)</u>
Excess (deficiency) of revenues over expenditures	58,500	64,850	6,350
Fund balances, beginning	<u>681,355</u>	<u>681,355</u>	---
Fund balances, ending	<u>\$ 739,855</u>	<u>\$ 746,205</u>	<u>\$ 6,350</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 1995

Note 1--Summary of Significant Accounting Policies

Beauregard Parish Fire District No. 1 the "District" was established through the adoption of a resolution, Ordinance No. 3-78, dated May 9, 1978, by the Police Jury of the Parish of Beauregard, State of Louisiana. Beauregard Parish Fire District No. 1 provides fire protection and safety for Wards One, Two and Five of Beauregard Parish, Louisiana.

As more fully described in paragraph one above, Beauregard Parish Fire District No. 1 is governed by a board appointed by the Police Jury of the Parish of Beauregard, State of Louisiana. Therefore, the District is a component unit of the Beauregard Parish Police Jury.

The accounting policies of Beauregard Parish Fire District No. 1 conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 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 Government Units.

The following is a summary of certain significant accounting policies:

Financial reporting entity

This report includes all funds and account groups which are controlled by or dependent on the District's Board of Commissioners. Control by or dependence on the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

Fund accounting

The accounts of the District are organized on the basis of funds and 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, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three generic fund types and two broad fund categories as follows:

BEAUREGARD PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1995

Note 1--Summary of Significant Accounting Policies (Continued)

Governmental Funds -

General Fund

The General Fund is the general operating fund of Beauregard Parish Fire District No. 1. It is used to account for all financial resources except those required to be accounted for in other funds.

Debt Service Funds

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.

Fixed assets and long-term liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund is determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Fixed assets are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

BEAUREGARD PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1995

Note 1--Summary of Significant Accounting Policies (Continued)

Fixed assets and long-term liabilities (continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

Basis of accounting

Basis of accounting refers to when revenues and expenditures or expenses 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. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

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 long-term debt is recognized when due.

Budgetary policy

Annually the District adopts a budget for the General Fund as a management device for control of revenues and expenditures. The budget is amended at various times during the year as the need arises.

Bad debts

Uncollectible amounts due for ad valorem taxes are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.



BEAUREGARD PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1995

Note 1--Summary of Significant Accounting Policies (Continued)

Comparative data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operation. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on combined statements - overview

Total columns on the combined statements - overview 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 operation, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2--Cash and Cash equivalents

At December 31, 1995, the bank balance of the District's cash and cash equivalents was \$604,163. Of the combined bank balance, \$200,000 was covered by federal depository insurance and \$404,163 was covered by collateral in the District's name held by the pledging bank's safekeeping agent.

Note 3--Ad Valorem Taxes

The entire amount included in the "Receivables" section on the combined balance sheet for the General Fund and Debt Service Fund is for ad valorem taxes which attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The District utilizes the Beauregard Parish Tax Collector/Sheriff to bill and collect its property taxes using the assessed values determined by the tax assessor of Beauregard Parish.

BEAUREGARD PARISH FIRE DISTRICT NO. 1  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1995

Note 3--Ad Valorem Taxes (Continued)

For the year ended December 31, 1995, taxes of 6.20 mills were levied on property with assessed valuation totaling \$43,885,942 and were dedicated as follows:

Debt Service	1.90 mills
General Fund	4.30 mills

Total taxes levied were \$272,093. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$264,120. Taxes receivable at December 31, 1995 consisted of the following:

	<u>General</u>	<u>Debt Service</u>
Taxes receivable-current roll	\$ 184,947	\$ 81,721
Taxes receivable-prior years	838	370
	<u>185,785</u>	<u>82,091</u>
Less: Allowance for uncollectible taxes	<u>---</u>	<u>---</u>
	<u>\$ 185,785</u>	<u>\$ 82,091</u>

Note 4--Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the District for the year ended December 31, 1995:

	General Obligation Refunding <u>Bonds</u>
Balance, December 31, 1994	\$ 580,000
Debt retired	<u>(40,000)</u>
Balance, December 31, 1995	<u>\$ 540,000</u>

BEAUREGARD PARISH FIRE DISTRICT NO. 1  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 December 31, 1995

Note 4--Changes in Long-Term Debt (Continued)

The annual requirements to amortize all debt outstanding as of December 31, 1995, including interest payments of \$160,234 are as follows:

<u>Year Ending December 31,</u>	<u>Revenue Refunding Bonds</u>
1996	76,120
1997	78,483
1998	80,501
1999	82,150
2000	78,580
2001 - 2004	<u>304,400</u>
Totals	<u>\$700,234</u>

There are limitations and restrictions contained in the various bond resolutions. The District is in compliance with all significant limitations and restrictions.

The debt payable at December 31, 1995 is comprised of the following issue:

General obligation refunding bonds: \$600,000  
 Fire Protection District No. 1 dated  
 October 1, 1992, due in average future annual  
 installments of \$60,000 through May 1, 2004  
 with interest ranging from 5.50% to 6.30% This  
 issue secured by levy and collection of  
 ad valorem taxes.

\$540,000

BEAUREGARD PARISH FIRE DISTRICT NO. 1  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
December 31, 1995

Note 5--Pension Plan

The District's employee is not covered by any pension or retirement plans as of December 31, 1995.

Note 6--Vacation and sick pay

The District does not accumulate vacation pay or sick leave.

Note 7--Litigation

The District was not involved in any litigation nor did it have asserted claims lodged against it.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUP

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

## BEAUREGARD PARISH FIRE DISTRICT NO. 1

STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET (GAAP BASIS)

For the year ended December 31, 1995  
With Comparative Actual amounts for the Year Ended December 31, 1994

	1995		Variance -	1994
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Taxes :				
Ad valorem taxes	\$ 184,500	\$ 187,871	\$ 3,371	\$ 182,279
Intergovernmental:				
State Fire				
Insurance rebate	10,500	11,540	1,040	10,310
Miscellaneous:				
Interest income	18,500	19,926	1,426	16,337
Miscellaneous	----	1,225	1,225	4,206
Sale of equipment	----	----	----	----
Rental income	----	----	----	----
Total revenues	<u>213,500</u>	<u>220,562</u>	<u>7,062</u>	<u>213,132</u>
Expenditures:				
Public Safety				
Fire:				
Personal services	12,500	11,372	1,128	11,524
Supplies	2,000	787	1,213	889
Other services and				
charges	72,000	72,147	(147)	56,037
Heat, light and				
power	<u>8,500</u>	<u>6,910</u>	<u>1,590</u>	<u>7,681</u>
Total fire	<u>95,000</u>	<u>91,216</u>	<u>3,784</u>	<u>76,131</u>
Capital outlay	<u>60,000</u>	<u>64,496</u>	<u>(4,496)</u>	<u>23,079</u>
Total public safety	<u>155,000</u>	<u>155,712</u>	<u>(712)</u>	<u>99,210</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 58,500</u>	<u>\$ 64,850</u>	<u>\$ 6,350</u>	<u>\$ 113,922</u>

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.



BEAUREGARD PARISH FIRE DISTRICT NO. 1  
STATEMENT OF GENERAL FIXED ASSETS

December 31, 1995

General fixed assets, at cost:	
Land	\$ 12,393
Land improvements	9,804
Buildings	256,540
Equipment	<u>1,061,446</u>
Total general fixed assets	<u>\$1,340,183</u>
Investment in general fixed assets:	
General fund revenues	<u>\$1,340,183</u>
Total investment in general fixed assets	<u>\$1,340,183</u>

The accompanying notes are an integral part of this statement.

BEAUREGARD FIRE DISTRICT NO. 1  
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS

For the year ended December 31, 1995

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance 12/31/94	\$12,393	\$ 6,703	\$ 252,354	\$1,004,237	\$1,275,687
Additions:					
General fund revenues	----	3,101	4,186	57,209	64,496
Contributions	----	----	----	----	----
Deletions	-----	-----	-----	-----	-----
Balance 12/31/95	<u>\$12,393</u>	<u>\$ 9,804</u>	<u>\$ 256,540</u>	<u>\$1,061,446</u>	<u>\$1,340,183</u>

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

Schedule 1

BEAUREGARD FIRE DISTRICT NO. 1  
 COMPENSATION SCHEDULE - GOVERNING BOARD

For the year ended December 31, 1995

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 session of the Legislature.

As provided by Louisiana Revised Statute 33:4564, the board members received \$30 per diem for attendance at meetings of the board.

	<u>Number Attended</u>	<u>Amount</u>
Eugene Beane	16	\$ 480
Bo Cagle	16	480
Guy Craft	16	480
James Eaves	14	420
Billy Evans	10	300
Ira Terrell	<u>1</u>	<u>30</u>
Totals	<u>73</u>	<u>\$2,190</u>

Schedule 2

BEAUREGARD FIRE DISTRICT NO. 1  
QUESTIONED COSTS

For the year ended December 31, 1995

During the year ended December 31, 1995, I noted no questioned costs arising from my audit.

BEAUREGARD FIRE DISTRICT NO. 1  
EXIT CONFERENCE

For the year ended December 31, 1995

An exit conference was held with Carolyn Rhodes, Bookkeeper, on June 11, 1996 to discuss the proposed audit report.