

8749

OFFICIAL
BILL COPY
THE NEW YORK CITY
DO NOT REMOVE
FROM THE
FILE AND PLACE
BACK IN FILE

RECEIVED
JAN 22 1954

HEATHERBOND PAPER
FIRM DISTRICT NO. 1
MARTYVILLE, LOUISIANA
Financial Statement
December 31, 1954

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 JAN 22 1954

TABLE OF CONTENTS

	Exhibit	Page
REPORT OF INDEPENDENT PUBLIC ACCOUNTANT		1
REPORT OF INDEPENDENT PUBLIC ACCOUNTANT ON INTERNAL ACCOUNTING CONTROL		2 - 3
REPORT OF INDEPENDENT PUBLIC ACCOUNTANT ON COMPLIANCE		4
COMPONENT UNIT FINANCIAL STATEMENTS (Combined Statements - Overview)		
Combined balance sheet - all fund types and account groups	A	5 - 6
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	B	7
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP Basis) and actual - general fund type	C	8
Notes to the financial statements		9 - 15
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS		
General Fund:		
Statement of revenues and expenditures compared to budget (GAAP basis) - general fund	K	18
General Fixed Assets Account Group:		
Statement of general fixed assets	F-1	20
Statement of changes in general fixed assets	F-2	21
SUPPLEMENTARY INFORMATION		
Schedule 1 - Compensation of Board members		23
Schedule 2 - questioned costs		24
Schedule 3 - Exit Conference		25

ELLIOTT & ASSOCIATES, INC.
A Professional Accounting Corporation
P. O. Box 1287
Lafayette, Louisiana 70506-1287

W. Robert Miller, CPA

(504) 284-2266
(504) 284-2268
Telex 529226

REPORT OF INDEPENDENT PUBLIC ACCOUNTANT

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

I have audited the accompanying component unit financial statements of the Bossiergard Parish Fire District No. 1 as of December 31, 1996 and for the year then ended. These component unit financial statements are the responsibility of the Bossiergard 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. These 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 Bossiergard Parish Fire District No. 1 as of December 31, 1996, 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 on schedule 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 Bossiergard 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.

W. Robert Miller, CPA
Elliott & Assoc., "P.A.C."
Lafayette, Louisiana
June 23, 1997

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1283

Louisville, Louisiana 71486-1283

12/29/1998
12/29/1998
12/29/1998

W. H. Rouse Ball, III

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

I have audited the component unit financial statements of Bossiergard Parish Fire District No. 1, as of December 31, 1996, and for the year then ended, and have issued my report thereon dated June 23, 1997.

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 Bossiergard Parish Fire District No. 1, for the year ended December 31, 1997, 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 Bossiergard Parish Fire District No. 1 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimation 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 accounts 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.

Elliot & Assoc. "APAC"
Monroe, Louisiana
June 23, 1987

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Louisville, Louisiana 71496-1287

225 124-2222

225 124-2222

225 124-2222

NO. 00000 1288, CTA

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

I have audited the component unit financial statements of Bossiergard Parish Fire District No. 1, as of December 31, 1996 and for the year then ended, and have issued my report thereon dated June 23, 1997.

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 Bossiergard Parish Fire District No. 1 is the responsibility of Bossiergard 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 Bossiergard 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, Bossiergard 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 Bossiergard 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. "P.A.C."
Louisville, Louisiana
June 23, 1997

BEAUREGARD PARISH FIRE DISTRICT NO. 1

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1998

GOVERNMENTAL FUND TYPES
note
BALANCE

	General	BALANCE
ASSETS		
Cash and cash equivalents (Note 2)	\$ 488,388	\$ 23,308
Receivables, net where applicable, and allowances for uncollectibles - Accounts (Note 3)	283,488	88,884
Other assets	3,985	---
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	\$ 775,861	\$112,192

The accompanying notes are an integral part of this statement.

Exhibit A

Account Groups		Totals	
General	Special	Chiropractors Only	
Fixed	Long-term	1995	1996
Assets	Liab.		
\$ ---	\$ ---	\$ 523,098	\$ 599,320
---	---	299,362	267,816
---	---	1,960	580
12,388	---	12,350	12,383
9,804	---	9,804	9,804
265,772	---	266,172	256,540
1,198,295	---	1,198,295	1,083,855
---	312,350	312,350	98,471
---	382,800	382,800	443,370
<u>\$ 1,465,368</u>	<u>\$ 695,150</u>	<u>\$ 2,803,775</u>	<u>\$ 2,263,895</u>

ROCHESTER PARKS FIRE DISTRICT NO. 1

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1986

	Governmental Fund Types	
	General	Debt Service
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Payroll taxes payable	\$ 297	\$ ---
Accounts payable	9,170	---
Accrued fee and pension plan payable	6,394	1,000
General obligation bonds payable (Note 4)	---	---
Total liabilities	\$ 16,261	\$ 2,000
FUND EQUITY		
Investment in general fixed assets	\$ ---	\$ ---
Fund balances -		
Reserved for debt service (Note 4)	---	112,198
Reserved for construction	---	---
Unreserved	487,688	---
Total fund balance	487,688	112,198
Total fund equity	487,688	112,198
Total liabilities and fund equity	\$ 203,949	\$114,200

The accompanying notes are an integral part of this statement.

Exhibit A
(Concluded)

Account Groups		Totals	
General Fixed Assets	General Long-term Debt	1998	1999
\$ ---	\$ ---	\$ 291	\$ ---
---	---	9,176	13,908
---	---	9,794	8,920
---	526,028	526,028	540,000
---	\$ 526,028	\$ 535,293	\$ 552,928
\$ 1,884,268	\$ ---	\$ 1,884,268	\$ 1,360,101
---	---	132,196	96,671
---	---	---	---
---	---	587,686	746,385
---	---	759,736	844,676
1,884,268	---	2,284,042	2,385,653
\$ 1,884,268	\$ 526,028	\$ 2,813,326	\$ 2,317,899

BEAUREGARD PARISH FIRE DISTRICT NO. 1

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended December 31, 1998

	General	Intr- Service
Revenues:		
Taxes (Note 3)	\$ 208,948	\$ 83,442
Intergovernmental	11,266	---
Miscellaneous (Note 8)	72,227	3,892
Total revenues	292,441	87,334
Expenditures:		
Current -		
General government	---	---
Public safety -		
Police	---	---
Fire (Note 8)	208,838	3,002
Capital outlay	144,080	---
Intr-service (Note 4)		
Principal retirement	---	48,000
Interest and fiscal charges	---	21,829
Total expenditures	348,886	72,831
Excess (deficiency) of revenues over expenditures	(56,445)	14,503
Fund balances, beginning	246,285	58,621
Fund balances, ending	\$ 189,840	\$ 73,124

The accompanying notes are an integral part of this statement.

Exhibit B

Totals	
(Memorandum Only)	
1986	1992
\$ 288,000	\$ 270,000
51,344	51,500
____ 24,334	____ 22,000
____ 304,028	____ 304,900
---	---
---	---
288,618	83,918
144,000	84,000
40,000	40,000
____ 34,828	____ 33,784
____ 228,188	____ 222,288
(45,018)	72,638
____ 273,876	____ 272,128
\$ 278,288	\$ 244,816

Exhibit C

NORTHGARD PARISH FIRE DISTRICT NO. 1

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

Year Ended December 31, 1995

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes (Note 3)	\$188,500	\$ 208,948	\$ 20,448
Intergovernmental	11,000	11,368	368
Miscellaneous (Note 4)	63,500	72,772	9,272
Total revenues	263,000	293,088	30,088
Expenditures:			
Current -			
General government	---	---	---
Public safety -			
Police	---	---	---
Fire (Note 4)	182,500	194,080	(11,580)
Capital outlay	199,000	209,618	(10,618)
Total expenditures	322,500	343,698	(21,198)
Excess (deficiency) of revenues over expenditures	(59,500)	(50,610)	(9,890)
Fund balances, beginning	788,305	788,305	---
Fund balances, ending	\$529,205	\$,687,695	\$,158,490

The accompanying notes are an integral part of this statement.

BOSSIEREGARD PARISH FIRE DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS
December 31, 1998

Note 1--Summary of Significant Accounting Policies

Bossiergard Parish Fire District No. 1 the "District" was established through the adoption of a resolution, Ordinance No. 1-78, dated May 9, 1988, by the Police Jury of the Parish of Bossiergard, State of Louisiana. Bossiergard Parish Fire District No. 1 provides fire protection and safety for Wards Two, Two and Five of Bossiergard Parish, Louisiana.

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

The accounting policies of Bossiergard 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 24:519 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 expense, 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:

BEREARD PARISH FIRE DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1994

NOTE 3--Summary of Significant Accounting Policies (Continued)

Governmental Funds -

General Fund

The General Fund is the general operating fund of Bereward 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.

OTHER SUPPLEMENTARY INFORMATION

Schedule D

BEAVERCREEK FIRE DISTRICT NO. 1
QUESTIONED COSTS

For the year ended December 31, 1996

During the year ended December 31, 1996, I noted no questioned costs arising from my audit.

HEALINGWATER FIRE DISTRICT NO. 1
EXIT CONFERENCE

For the year ended December 31, 1994

An exit conference was held with Carolyn Rhodes, Bookkeeper, on June 24, 1997 to discuss the proposed audit report.

BEAUREGARD PARISH FIRE DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1999

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 bases 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. Property-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenues 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.

BOONSHOARD PARISH FIRE DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1986

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. Intangible eliminations have not been made in the aggregation of this data.

Note 2--Cash and Cash equivalents

At December 31, 1986, the bank balance of the District's cash and cash equivalents was \$223,694. Of the combined bank balance, \$204,000 was covered by Federal Depositary Insurance and \$23,694 was covered by collateral in the District's name held by the pledging bank's makekeeping 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 Bossardard Parish Tax Collector/Sheriff to bill and collect its property taxes using the assessed values determined by the tax assessor of Bossardard Parish.

DEARBORN PARISH FIRE DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1996

Note 3--Ad Valorem Taxes (Continued)

For the year ended December 31, 1996, taxes of 4.00 mills were levied on property with assessed valuations totaling \$48,127,496 and were dedicated as follows:

Debt Service	1.50 mills
General Fund	4.30 mills

Total taxes levied were \$256,300. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$288,286. Taxes receivable at December 31, 1996 consisted of the following:

	General	Debt Service
Taxes receivable-current roll	\$ 300,896	\$ 88,668
Taxes receivable-prior years	-----892	-----252
	300,486	89,894
Less: Allowance for uncollectible taxes	-----400	-----200
	\$ 299,886	\$ 89,694

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, 1996:

	General Obligation Refunding Bonds
Balance, December 31, 1995	\$ 540,000
Debt retired	...(40,000)
Balance, December 31, 1996	\$ 500,000

NEWMARKET PARISH FIRE DISTRICT NO. 1
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 December 31, 1994

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

The annual requirements to amortize all debt outstanding as of December 31, 1994, including interest payments of \$124,114 are as follows:

Year Ending December 31,	Revenues Refunding Bonds
1997	78,483
1998	80,851
1999	82,350
2000	79,580
2001	79,397
2002 - 2004	<u>224,603</u>
Total	<u>\$624,114</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, 1994 is comprised of the following issues:

General obligation refunding bonds: \$600,000 Fire Protection District No. 1 dated October 1, 1982, due in average future annual installments of \$62,000 through May 1, 2004 with interest ranging from 8.50% to 8.88%. This issue secured by levy and collection of ad valorem taxes.	\$600,000
---	-----------

BERNARD PARISH FIRE DISTRICT No. 1
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 1986

Note 5--Pension Plan

The District's employees is not covered by any pension or retirement plans as of December 31, 1986.

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.

Note 8--Miscellaneous Income

Included in \$72,177 of miscellaneous income is \$49,818 in damages reimbursement collected from KCS Railroad Co. for additional labor and materials costs incurred by the District for a train derailment in Singer, LA on June 28, 1986.

FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUP

EXHIBIT. FUND

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

SEABOARD PARISH FIRE DISTRICT NO. 1

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

For the year ended December 31, 1990

With Comparative ACTUAL amounts for the Year Ended December 31, 1989

	1989		Variance - Favorable (Unfavorable)	1988 Actual
	Budget	Actual		
Revenues:				
Taxes:				
Ad valorem taxes	\$180,500	\$205,945	\$ 25,445	\$187,001
Intergovernmental:				
State Fire Insurance rebate	11,500	11,566	66	11,500
Miscellaneous:				
Interest income	15,000	20,522	5,522	19,826
Miscellaneous	---	313	313	1,325
Postal Revenue	---	2,124	2,124	---
FBI Railroad damage reimbursement	10,000	48,618	38,618	---
Total revenues	217,000	295,091	78,091	229,652
Expenditures:				
Public Safety				
Fire:				
Personnel services	47,800	43,437	4,363	31,322
Supplies	2,000	9,571	(7,571)	287
Other services and charges	75,000	79,336	(4,336)	72,247
Heat, light and power	8,500	12,606	(4,106)	6,520
Total fire	133,300	145,950	(12,650)	110,376
Capital outlay	150,000	205,618	(155,618)	68,596
Total public safety	283,300	351,568	(68,268)	178,972
Surplus (deficiency) of revenues over expenditures	\$ 33,700	\$ 43,523	\$ 9,823	\$ 50,680

The accompanying notes are an integral part of this statement.

GENERAL FUND ASSETS ACCOUNT GROUP

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

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

December 31, 1996

General fixed assets, at costs	
Land	\$ 10,100
Land improvements	9,800
Buildings	205,172
Equipment	1,195,258
Total general fixed assets	<u>214,968,258</u>
Investment in general fixed assets:	
General fund revenues	\$1,488,268
Total investment in general fixed assets	<u>1,488,268</u>

The accompanying notes are an integral part of this statement.

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

For the year ended December 31, 1998

	Land	Land Improvements	Buildings	Equipment	Total
Balance 12/31/95	\$12,300	\$ 9,808	\$ 256,540	\$1,861,446	\$2,340,100
Additions:					
General Fund					
Proceeds	---	---	9,282	188,848	198,130
Contributions	---	---	---	---	---
Deletions:	---	---	---	---	---
Balance 12/31/98	\$12,300	\$ 9,808	\$ 265,822	\$1,950,294	\$2,088,224

The accompanying notes are an integral part of this statement.