

## SELECTED NONMAJOR COMPONENT UNITS

### Fire Protection Districts Included in Primary Government Audit

**District No. 1 Fire Protection District** is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district and a fire service fee.

**Brownsfield Fire Protection District** is located in the northwestern part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

**Chaneyville Fire Protection District** is located in the northern part of East Baton Rouge Parish. Services are financed by a fire service fee and state insurance company taxes.

**Pride Fire Protection District** is located in the northeastern part of East Baton Rouge Parish. Services are financed through a fire service fee and state insurance company taxes.

**Alsen-St. Irma Lee Fire Protection District** is located in the western part of East Baton Rouge Parish. Services are financed by a property tax in the district, a fire service fee, and state insurance company taxes.

### Crime Prevention Districts Included in Primary Government Audit

**Concord Estates Crime Prevention District** accounts for the collection of an annual crime prevention fee that will aid in crime prevention and provide additional security to the residents of this district.

**Greenwood Crime Prevention District** accounts for the collection of an annual crime prevention fee that will aid in crime prevention and provide additional security to the residents of this district.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
 BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 BALANCE SHEET  
 DECEMBER 31, 2010**

EXHIBIT E - 1

	<u>District No. 1 Fire Protection District</u>	<u>Brownsfield Fire Protection District</u>	<u>Chaneyville Fire Protection District</u>	<u>Pride Fire Protection District</u>	<u>Alsen- St. Irma Lee Fire Protection District</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 24,579	\$ --	\$ --	\$ 82,523	\$ 314,264
Property taxes receivable - net	135,732	288,829	34,946	54,365	125,322
Accrued interest receivable	28	34	13	22	106
Due from other governments	170,033	315,529	94,827	114,577	109,317
Total assets	<u>\$ 330,372</u>	<u>\$ 604,392</u>	<u>\$ 129,786</u>	<u>\$ 251,487</u>	<u>\$ 549,009</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts and contracts payable	\$ 1,733	\$ 253,242	\$ 30,174	\$ 2,202	\$ 3,218
Accrued interest payable	--	--	--	--	6,582
Accrued salaries payable	--	17,834	--	--	--
Due to primary government	--	42,756	2,964	--	--
Deferred revenue	23,667	70,447	4,633	5,924	34,978
Total liabilities	<u>25,400</u>	<u>384,279</u>	<u>37,771</u>	<u>8,126</u>	<u>44,778</u>
Fund balances:					
Reserved for:					
Continuing projects	--	12	3,267	--	7,370
Unreserved:					
Undesignated	304,972	220,101	88,748	243,361	496,861
Total fund balances	<u>304,972</u>	<u>220,113</u>	<u>92,015</u>	<u>243,361</u>	<u>504,231</u>
Total liabilities and fund balances	<u>\$ 330,372</u>	<u>\$ 604,392</u>	<u>\$ 129,786</u>	<u>\$ 251,487</u>	<u>\$ 549,009</u>

The accompanying notes are an integral part of this statement.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
 BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2010**

EXHIBIT E - 2

	District No. 1 Fire Protection District	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Fund balances - total governmental funds	\$ 304,972	\$ 220,113	\$ 92,015	\$ 243,361	\$ 504,231
Amounts reported for governmental activities in the statement of net assets are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds					
Governmental capital assets	--	682,686	328,617	829,150	753,273
Less accumulated depreciation	--	(391,702)	(293,410)	(357,705)	(657,372)
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.					
	23,667	70,447	4,633	5,923	34,978
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.					
Compensated absences payable	--	(22,790)	--	--	--
Other post-employment benefits	--	(210,298)	--	--	(23,582)
Net assets of governmental activities	<u>\$ 328,639</u>	<u>\$ 348,456</u>	<u>\$ 131,855</u>	<u>\$ 720,729</u>	<u>\$ 611,528</u>

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
 BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 3

	District No. 1 Fire Protection District	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
<b>REVENUES</b>					
Taxes:					
General property taxes	\$ 261,606	\$ 496,575	\$ 67,152	\$ 93,321	\$ 205,366
Intergovernmental revenues:					
Louisiana Department of Agriculture	--	2,930	23,058	--	--
Louisiana Department of the Treasury	--	--	29,883	274,050	--
Insurance company taxes	--	26,176	14,005	14,039	7,290
Louisiana revenue sharing	--	81,762	--	--	--
On-behalf payments for salaries and benefits	--	24,000	--	--	--
Parish of East Baton Rouge	--	17,100	37,750	20,000	25,800
Charges for services:					
Fire protection service charges	55,635	113,510	45,001	47,820	13,074
Investment earnings	473	1,857	253	378	1,658
Miscellaneous revenues:					
Other income	--	3,655	3,088	5,113	1,347
Total revenues	<u>317,714</u>	<u>767,565</u>	<u>220,190</u>	<u>454,721</u>	<u>254,535</u>
<b>EXPENDITURES</b>					
Current:					
Public safety:					
Operations:					
Personal services	--	385,359	67,883	25,296	142,890
Employee benefits	--	156,679	16,758	8,757	25,512
Supplies	--	34,170	55,165	8,315	9,434
Contractual services	558,955	124,762	33,969	55,812	51,375
Capital outlay	--	239,233	35,294	331,472	--
Total expenditures	<u>558,955</u>	<u>940,203</u>	<u>209,069</u>	<u>429,652</u>	<u>229,211</u>
Excess (deficiency) of revenues over (under) expenditures	(241,241)	(172,638)	11,121	25,069	25,324
Fund balances, January 1	<u>546,213</u>	<u>392,751</u>	<u>80,894</u>	<u>218,292</u>	<u>478,907</u>
Fund balances, December 31	<u>\$ 304,972</u>	<u>\$ 220,113</u>	<u>\$ 92,015</u>	<u>\$ 243,361</u>	<u>\$ 504,231</u>

The accompanying notes are an integral part of this statement.

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
 BROWNSFIELD FIRE PROTECTION DISTRICT  
 CHANEYVILLE FIRE PROTECTION DISTRICT  
 PRIDE FIRE PROTECTION DISTRICT  
 ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 4

	District No. 1 Fire Protection District	Brownsfield Fire Protection District	Chaneyville Fire Protection District	Pride Fire Protection District	Alsen- St. Irma Lee Fire Protection District
Net change in fund balances - total governmental funds	\$ (241,241)	\$ (172,638)	\$ 11,121	\$ 25,069	\$ 25,324
Amounts reported for governmental activities in the statement of activities are different because:					
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.					
Capital outlay	--	239,233	35,294	331,472	--
Depreciation expense	--	(11,400)	(87)	(42,422)	(14,322)
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.					
Property tax revenues	(7,607)	(70,315)	(2,543)	(974)	29,489
Louisiana revenue sharing	--	(1,202)	--	--	--
Some expenses reported in the statement of activities, such as long-term obligations, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.					
Compensated absences	--	(6,336)	--	--	--
Other post-employment benefits	--	(44,520)	--	--	(5,145)
Change in net assets of governmental activities	<u>\$ (248,848)</u>	<u>\$ (67,178)</u>	<u>\$ 43,785</u>	<u>\$ 313,145</u>	<u>\$ 35,346</u>

**DISTRICT NO. 1 FIRE PROTECTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 5

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 252,700	\$ 252,700	\$ 261,606	\$ 8,906
Charges for services:				
Fire protection service charges	54,040	54,040	55,635	1,595
Investment earnings	--	--	473	473
Total revenues	306,740	306,740	317,714	10,974
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Contractual services	768,000	768,000	558,955	209,045
Excess (deficiency) of revenues over (under) expenditures	(461,260)	(461,260)	(241,241)	220,019
Fund Balances, January 1	546,213	546,213	546,213	--
Fund Balances, December 31	<u>\$ 84,953</u>	<u>\$ 84,953</u>	<u>\$ 304,972</u>	<u>\$ 220,019</u>

The accompanying notes are an integral part of this statement.

**BROWNSFIELD FIRE PROTECTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 6

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 454,640	\$ 454,640	\$ 496,575	\$ 41,935
Intergovernmental revenues:				
Louisiana Department of Agriculture	--	20,000	2,930	(17,070)
Insurance company taxes	25,610	25,610	26,176	566
Louisiana revenue sharing	79,940	79,940	81,762	1,822
On-behalf payments for salaries and benefits	28,800	28,800	24,000	(4,800)
Parish of East Baton Rouge	17,100	17,100	17,100	--
Total intergovernmental revenues	151,450	171,450	151,968	(19,482)
Charges for services:				
Fire protection service charges	117,030	117,030	113,510	(3,520)
Investment earnings	(3,070)	(3,070)	1,857	4,927
Miscellaneous revenues:				
Other income	--	--	3,655	3,655
Total revenues	720,050	740,050	767,565	27,515
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	407,050	407,050	385,359	21,691
Employee benefits	140,860	152,724	156,679	(3,955)
Supplies	41,470	41,470	31,240	10,230
Contractual services	130,670	130,670	124,762	5,908
Assistance to Firefighters Grant				
Supplies	--	20,000	19,988	12
Total public safety	720,050	751,914	718,028	33,886
Capital outlay	--	240,000	239,233	767
Total expenditures	720,050	991,914	957,261	34,653
Excess (deficiency) of revenues over (under) expenditures	--	(251,864)	(189,696)	62,168
Fund Balances, January 1	392,751	392,751	392,751	--
Fund Balances, December 31	\$ 392,751	\$ 140,887	\$ 203,055	\$ 62,168

The accompanying notes are an integral part of this statement.

**CHANEYVILLE FIRE PROTECTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 55,000	\$ 55,000	\$ 67,152	\$ 12,152
Intergovernmental revenues:				
Insurance company taxes	13,710	13,710	14,005	295
Louisiana Department of Treasury	--	23,058	23,058	--
Louisiana Department of Agriculture	--	33,150	29,883	(3,267)
Parish of East Baton Rouge	37,750	37,750	37,750	--
Total intergovernmental revenues	<u>51,460</u>	<u>107,668</u>	<u>104,696</u>	<u>(2,972)</u>
Charges for services:				
Fire protection service charges	40,320	40,320	45,001	4,681
Investment earnings	(500)	(500)	253	753
Miscellaneous revenues:				
Other income	--	--	3,088	3,088
Total revenues	<u>146,280</u>	<u>202,488</u>	<u>220,190</u>	<u>17,702</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	67,800	67,800	67,883	(83)
Employee benefits	11,690	16,790	16,758	32
Supplies	27,240	22,140	12,674	9,466
Contractual services	39,550	39,550	33,969	5,581
Assistance to Firefighters Grant:				
Supplies	--	23,150	19,433	3,717
General Appropriations Act:				
Supplies	--	23,058	23,058	--
Total public safety	<u>146,280</u>	<u>192,488</u>	<u>173,775</u>	<u>18,713</u>
Capital outlay	--	35,000	35,294	(294)
Total expenditures	<u>146,280</u>	<u>227,488</u>	<u>209,069</u>	<u>18,419</u>
Excess (deficiency) of revenues over (under) expenditures	--	(25,000)	11,121	36,121
Fund Balances, January 1	80,894	80,894	80,894	--
Fund Balances, December 31	<u>\$ 80,894</u>	<u>\$ 55,894</u>	<u>\$ 92,015</u>	<u>\$ 36,121</u>

The accompanying notes are an integral part of this statement.



**PRIDE FIRE PROTECTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 8

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 65,040	\$ 65,040	\$ 93,321	\$ 28,281
Intergovernmental revenues:				
Louisiana Department of Treasury-State Capital Outlay	--	171,500	171,500	--
Louisiana Department of Treasury-General	--	67,050	67,050	--
Louisiana Division of Administration	--	35,500	35,500	--
Insurance company taxes	13,750	13,750	14,039	289
Parish of East Baton Rouge	20,000	20,000	20,000	--
Total intergovernmental revenues	<u>33,750</u>	<u>307,800</u>	<u>308,089</u>	<u>289</u>
Charges for services:				
Fire protection service charges	47,860	47,860	47,820	(40)
Investment earnings	1,700	1,700	378	(1,322)
Miscellaneous revenues:				
Other income	--	--	5,113	5,113
Total revenues	<u>148,350</u>	<u>422,400</u>	<u>454,721</u>	<u>32,321</u>
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations				
Personal services	24,180	24,180	25,296	(1,116)
Employee benefits	6,080	6,080	8,757	(2,677)
Supplies	16,380	16,380	8,315	8,065
Contractual services	58,830	58,830	55,812	3,018
Total operations	<u>105,470</u>	<u>105,470</u>	<u>98,180</u>	<u>7,290</u>
Capital Outlay:				
Self Funded Capital Outlay-Annual Budget	--	22,055	15,172	6,883
State General Appropriations Act	--	67,050	67,050	--
LGAA Grant	--	35,500	35,500	--
State Cooperative Endeavor	--	213,750	213,750	--
Total Capital Outlay	<u>--</u>	<u>338,355</u>	<u>331,472</u>	<u>6,883</u>
Total expenditures	<u>105,470</u>	<u>443,825</u>	<u>429,652</u>	<u>14,173</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,880</u>	<u>(21,425)</u>	<u>25,069</u>	<u>46,494</u>
Fund Balances, January 1	<u>218,292</u>	<u>218,292</u>	<u>218,292</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 261,172</u>	<u>\$ 196,867</u>	<u>\$ 243,361</u>	<u>\$ 46,494</u>

The accompanying notes are an integral part of this statement.

**ALSEN-ST. IRMA LEE FIRE PROTECTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 9

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 264,550	\$ 216,550	\$ 205,366	\$ (11,184)
Intergovernmental revenues:				
Insurance company taxes	7,140	7,140	7,290	150
Parish of East Baton Rouge	25,800	25,800	25,800	--
Total intergovernmental revenues	32,940	32,940	33,090	150
Charges for services:				
Fire protection service charges	14,010	14,010	13,074	(936)
Investment earnings	2,400	2,400	1,658	(742)
Miscellaneous revenues:				
Other income	--	--	1,347	1,347
Total revenues	313,900	265,900	254,535	(11,365)
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Personal services	171,020	171,020	142,890	28,130
Employee benefits	37,140	37,140	25,512	11,628
Supplies	14,720	14,720	9,434	5,286
Contractual services	59,750	59,750	51,375	8,375
Total expenditures	282,630	282,630	229,211	53,419
Excess (deficiency) of revenues over (under) expenditures	31,270	(16,730)	25,324	(64,784)
Fund Balances, January 1	478,907	478,907	478,907	--
Fund Balances, December 31	\$ 510,177	\$ 462,177	\$ 504,231	\$ (64,784)

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT  
GREENWOOD CRIME PREVENTION DISTRICT  
BALANCE SHEET  
DECEMBER 31, 2010**

EXHIBIT E - 10

	<u>Concord Estates Crime Prevention District</u>	<u>Greenwood Crime Prevention District</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,130	\$ --
Accrued interest receivable	2	--
Due from other governments	<u>7,639</u>	<u>9,431</u>
Total assets	<u>\$ 12,771</u>	<u>\$ 9,431</u>
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts and contracts payable	\$ 800	\$ --
Due to primary government	--	99
Fund balances:		
Unreserved:		
Undesignated	<u>11,971</u>	<u>9,332</u>
Total liabilities and fund balances	<u>\$ 12,771</u>	<u>\$ 9,431</u>

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT  
 GREENWOOD CRIME PREVENTION DISTRICT  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E-11

	<u>Concord Estates Crime Prevention District</u>	<u>Greenwood Crime Prevention District</u>
<b>REVENUES</b>		
Charges for services:		
Crime prevention service charge	\$ 2,879	\$ 9,875
Investment earnings	<u>45</u>	<u>--</u>
Total revenues	2,924	9,875
<b>EXPENDITURES</b>		
Current:		
Public safety:		
Operations:		
Contractual services	<u>7,892</u>	<u>543</u>
Excess (deficiency) of revenues over (under) expenditures	(4,968)	9,332
 Fund balances, January 1	 <u>16,939</u>	 <u>--</u>
Fund balances, December 31	<u>\$ 11,971</u>	<u>\$ 9,332</u>

The accompanying notes are an integral part of this statement.

**CONCORD ESTATES CRIME PREVENTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES -- BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 12

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Crime prevention service charge	\$ 4,260	\$ 2,960	\$ 2,879	\$ (81)
Investment earnings	<u>80</u>	<u>--</u>	<u>45</u>	<u>45</u>
Total revenues	4,340	2,960	2,924	(36)
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Contractual services	<u>9,460</u>	<u>9,460</u>	<u>7,892</u>	<u>1,568</u>
Excess (deficiency) of revenues over (under) expenditures	(5,120)	(6,500)	(4,968)	1,532
Fund Balances, January 1	<u>16,939</u>	<u>16,939</u>	<u>16,939</u>	<u>--</u>
Fund Balances, December 31	<u>\$ 11,819</u>	<u>\$ 10,439</u>	<u>\$ 11,971</u>	<u>\$ 1,532</u>

The accompanying notes are an integral part of this statement.

**GREENWOOD CRIME PREVENTION DISTRICT  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES – BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2010**

EXHIBIT E - 13

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services:				
Crime prevention service charge	\$ 1,500	\$ 1,500	\$ 9,875	\$ 8,375
<b>EXPENDITURES</b>				
Current:				
Public safety:				
Operations:				
Contractual services	<u>1,500</u>	<u>1,500</u>	<u>543</u>	<u>957</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	9,332	9,332
Fund Balances, January 1	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balances, December 31	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9,332</u>	<u>\$ 9,332</u>

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