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WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

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LEGISLATIVE JUDICIAL

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**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (If applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(2)(C)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Mike Hall, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Mike Hall, who, duly sworn, deposes and says that the Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana, received \$50,000 or less in revenues and other monies for the year ended December 31, 1996, and, accordingly, is not required to have an audit for the previously mentioned year-end.

Mike Hall
Signature

Sworn to and subscribed before me, this 10th day of March, 1997.

Frederick J. Williams
NOTARY PUBLIC

Under provisions of state law, this report is a public document. A copy of this report is available to the public. The information contained herein is for informational purposes only and is not intended to constitute a public offering. It is not to be used for public insurance. All fire claims should be filed with the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Office Mike Hall
Address P.O. Box 886
Opport, LA 71277-0886
Telephone No. 337-826-4357

Release Date MAR 11 1997

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HILL, INZINA & COMPANY

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Ward 1 Fire Protection District of
West Carroll Parish, Louisiana
Epps, Louisiana

We have compiled the accompanying general-purpose financial statements of Ward 1 Fire Protection District of West Carroll Parish, Louisiana, (a component unit of West Carroll Parish) (the "District") as of and for the year ended December 31, 1996, in accordance with *Standards on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

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 substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets and other debts, liabilities, equity and other credits, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

February 24, 1997

Hill, Inzina & Co.

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUPS
December 31, 1996

	Governmental Fund Type		Account Groups		Totals - (Money - market Only)
	General Fund	General Fund Assets	General Long-Term Debt		
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$ 8,926	\$ -	\$ -	\$	8,926
General fund assets	-	92,789	-		92,789
Other debits:					
Amount to be provided for retirement of general long- term debt	-	-	13,431		13,431
Total assets and other debits	\$ 8,926	\$ 92,789	\$ 13,431	\$	115,146
LIABILITIES, EQUITY AND OTHER CREDITS					
Liabilities:					
Long-term debt	\$ -	\$ -	\$ 13,431	\$	13,431
Equity and other credits:					
Investment in general fund assets	\$ -	\$ 92,789	\$ -	\$	92,789
Fund balance - unreserved and undesignated	8,926	-	-		8,926
Total equity and other credits	\$ 8,926	\$ 92,789	\$ -	\$	101,715
Total liabilities, equity and other credits	\$ 8,926	\$ 92,789	\$ 13,431	\$	115,146

See accountant's compilation report.

**WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND
For the Year Ended December 31, 1995**

	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Taxes	\$ 21,000	\$ 11,485	\$(9,505)
Intergovernmental	3,000	3,249	349
Interest and miscellaneous	200	655	455
	<u>\$ 24,200</u>	<u>\$ 15,389</u>	<u>\$(8,811)</u>
Expenditures:			
Public safety:			
Fuel	\$ 500	\$ 497	\$ 3
Insurance	1,500	1,454	46
Legal and accounting	600	595	5
Office	2,150	150	1,990
Post	500	-	500
Repairs	1,500	2,034	(534)
Training	500	20	480
Utilities	1,000	1,598	(598)
Miscellaneous	500	90	410
Debt service	14,750	14,750	-
	<u>\$ 29,450</u>	<u>\$ 21,852</u>	<u>\$ 7,598</u>
Excess (deficiency) of revenues over expenditures	44	(5,963)	(6,007)
Fund balance - beginning	14,825	14,825	-
Fund balance - ending	\$ 14,912	\$ 8,862	\$(6,050)

See accountant's compilation report.