

**OFFICIAL
FILE COPY**

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

RECEIVED
LEGISLATIVE AUDITOR
00 FEB 21 AM 9:41

**EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA**

**FINANCIAL REPORT
(Compiled)**

December 31, 1999

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: FEB 23 2000

HILL, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation
701 East Madison Avenue • P.O. Box 631 • Bastrop, Louisiana 71221-0631
Telephone 318-281-4492 • Fax 318-281-4087

CONTENTS

	Page
ACCOUNTANT'S COMPILATION REPORT	1
GENERAL-PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS)	
Combined balance sheet - fund types and account groups	2
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	3
Statement of revenues, expenditures, and changes in fund balance - budget and actual - governmental fund type - general fund	4

HILL, INZINA & COMPANY

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Eighth Ward Fire Protection District No. 1
of Morehouse Parish, Louisiana
Collinston, Louisiana

We have compiled the accompanying general-purpose financial statements of Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, (the "District") (a component unit of Morehouse Parish), as of and for the year ended December 31, 1999, in accordance with *Statements 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 of the District. We have not audited or reviewed the accompanying general-purpose 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 debits, liabilities, equity and other credits, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Hill, Inzina & Co.
February 1, 2000

GENERAL-PURPOSE FINANCIAL STATEMENTS

(COMBINED STATEMENTS)

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

COMBINED BALANCE SHEET - FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

ASSETS AND OTHER DEBITS	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Debt Service</u>
Assets:		
Cash	\$ 509	\$ 543
Taxes receivable	16,103	5,167
Due from other funds	-	117
General fixed assets	-	-
Other debits:		
Amount available for retirement of general long-term debt	-	-
	-----	-----
Total assets and other debits	<u>\$ 16,612</u>	<u>\$ 5,827</u>
LIABILITIES, EQUITY, AND OTHER CREDITS		
Liabilities:		
Due to other funds	\$ 117	\$ -
Tax bonds payable	-	-
Total liabilities	<u>\$ 117</u>	<u>\$ -</u>
Equity and other credits:		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Designated for subsequent year's expenditures	16,103	-
Reserved for debt service	-	5,827
Unreserved and undesignated	392	-
Total equity and other credits	<u>\$ 16,495</u>	<u>\$ 5,827</u>
	-----	-----
Total liabilities, equity, and other credits	<u>\$ 16,612</u>	<u>\$ 5,827</u>

See accountant's compilation report.

<u>Account Groups</u>		
<u>General</u> <u>Fixed Assets</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>	<u>Totals -</u> <u>(Memorandum</u> <u>Only)</u>
\$ -	\$ -	\$ 1,052
-	-	21,270
-	-	117
126,039	-	126,039
<u>-</u>	<u>5,800</u>	<u>5,800</u>
<u>\$ 126,039</u>	<u>\$ 5,800</u>	<u>\$ 154,278</u>

\$ -	\$ -	\$ 117
-	5,800	5,800
<u>\$ -</u>	<u>\$ 5,800</u>	<u>\$ 5,917</u>

\$ 126,039	\$ -	\$ 126,039
-	-	16,103
-	-	5,827
-	-	392
<u>\$ 126,039</u>	<u>\$ -</u>	<u>\$ 148,361</u>
<u>\$ 126,039</u>	<u>\$ 5,800</u>	<u>\$ 154,278</u>

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 1999

	<u>General</u>	<u>Debt Service</u>	Totals - (Memorandum Only)
Revenues:			
Taxes	\$ 16,525	\$ 5,331	\$ 21,856
Intergovernmental	2,417	-	2,417
Interest and miscellaneous	1,082	82	1,164
	<u>\$ 20,024</u>	<u>\$ 5,413</u>	<u>\$ 25,437</u>
Expenditures:			
Public safety:			
Bank charges	\$ 55	\$ 1	\$ 56
Insurance and surety bond premiums	1,831	-	1,831
Legal and accounting	1,494	-	1,494
Maintenance and repairs	9,350	-	9,350
Office supplies	298	-	298
Pension cost	511	164	675
Salaries	3,174	-	3,174
Supplies	2,827	-	2,827
Taxes - payroll	150	-	150
Telephone	2,701	-	2,701
Training	788	-	788
Utilities	1,906	-	1,906
Debt service:			
Principal	-	2,600	2,600
Interest	-	568	568
Capital outlay	18,328	-	18,328
	<u>\$ 43,413</u>	<u>\$ 3,333</u>	<u>\$ 46,746</u>
Excess (deficiency) of revenues over expenditures	\$(23,389)	\$ 2,080	\$(21,309)
Fund balances - beginning	<u>39,884</u>	<u>3,747</u>	<u>43,631</u>
Fund balances - ending	<u>\$ 16,495</u>	<u>\$ 5,827</u>	<u>\$ 22,322</u>

See accountant's compilation report.

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE PARISH, LOUISIANA

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(1)(1)(c)(I).

AFFIDAVIT

Personally came and appeared before the undersigned authority, David Crymes, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, as of December 31, 1999, 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, David Crymes, who, duly sworn, deposes and says that Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, received \$50,000 or less in revenues and other sources for the year ended December 31, 1999, and, accordingly, is not required to have an audit for the previously mentioned year end.

David Crymes
Signature

Sworn to and subscribed before me, this 10th day of Feb, 2000.

Della H. Perke
NOTARY PUBLIC

Officer David Crymes
Address P.O. Box 184
Collinston, LA 71229-0184
Telephone No. 318-874-9171

EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MOREHOUSE 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, 1999

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable <u>(Unfavorable)</u>
Revenues:			
Taxes	\$ 14,384	\$ 16,525	\$ 2,141
Intergovernmental	2,350	2,417	67
Interest and miscellaneous	600	1,082	482
	<u>\$ 17,334</u>	<u>\$ 20,024</u>	<u>\$ 2,690</u>
Expenditures:			
Public safety:			
Bank charges	\$ -	\$ 55	\$(55)
Insurance and surety bond premiums	2,000	1,831	169
Legal and accounting	1,500	1,494	6
Maintenance and repairs	19,020	9,350	9,670
Office supplies	2,000	298	1,702
Pension cost	-	511	(511)
Salaries	3,000	3,174	(174)
Supplies	-	2,827	(2,827)
Taxes - payroll	614	150	464
Telephone	-	2,701	(2,701)
Training	800	788	12
Utilities	4,500	1,906	2,594
Capital outlay	9,500	18,328	(8,828)
	<u>\$ 42,934</u>	<u>\$ 43,413</u>	<u>\$(479)</u>
Excess (deficiency) of revenues over expenditures	\$(25,600)	\$(23,389)	\$ 2,211
Fund balances - beginning	<u>39,884</u>	<u>39,884</u>	<u>-</u>
Fund balances - ending	<u>\$ 14,284</u>	<u>\$ 16,495</u>	<u>\$ 2,211</u>

See accountant's compilation report.