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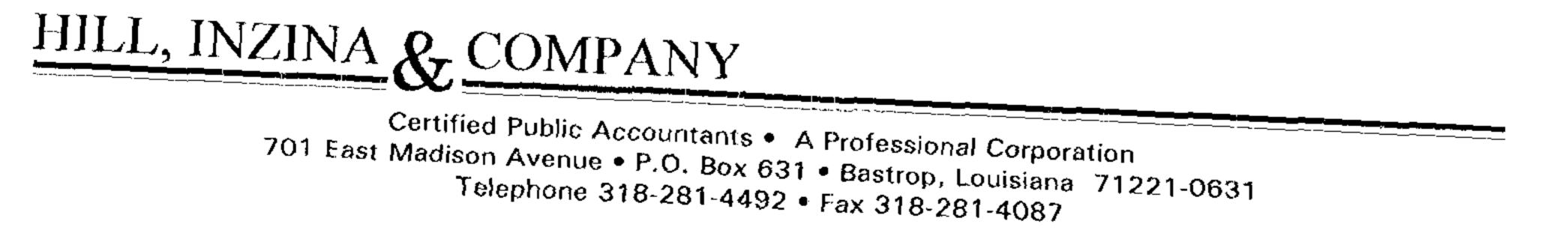
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# EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1 OF MOREHOUSE PARISH, LOUISIANA

FINANCIAL REPORT (Compiled)

December 31, 1999

Under provisions of state law, the report is a public document. copy of the report has been submited 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.



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#### 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.

Hil, Anna VCo. February 1, 2000

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#### 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

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#### **GENERAL-PURPOSE FINANCIAL STATEMENTS**

#### (COMBINED STATEMENTS)

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

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

#### Governmental Fund Types

<u>General</u>

Debt Service

### ASSETS AND OTHER DEBITS

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		<u> </u>	<u> </u>	<b></b>
Total assets and other debits	<u>\$</u>	<u> 16,612</u>	<u>\$</u>	5,827
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Due to other funds	\$	117	\$	-
Tax bonds payable	<del>.</del>	<b></b>		<b></b>
Total liabilities	<u>\$</u>	117	<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	<del></del>	392		<b></b>
Total equity and other credits	<u>\$</u>	<u>16,495</u>	<u>\$</u>	5,827
Total liabilities, equity, and other credits	<u>\$</u>	<u>16,612</u>	<u>\$</u>	5,827

See accountant's compilation report.

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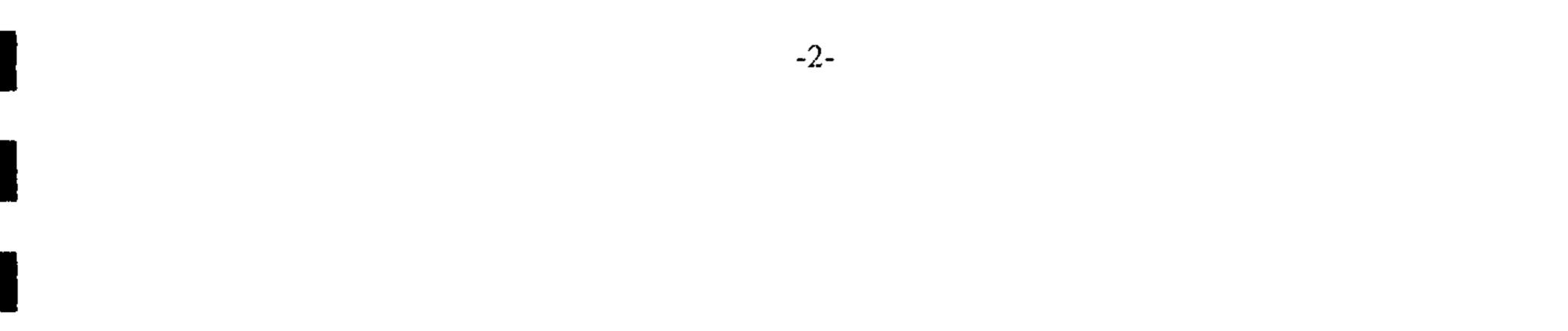
<u>Account</u>	<u>Groups</u>	
	General	Totals -
General	Long-Term	(Memorandum
Fixed Assets	Debt	<u>Only</u> )

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\$ - \$	- \$	1,052
-	-	21,270
-	-	117
126,039	-	126,039

	<b></b>		5,800	<del> </del>	5,800
<u>\$</u>	<u>126,039</u>	<u>\$</u>	<u>5,800</u>	<u>\$</u>	<u>154,278</u>
\$	-	\$	- 5,800	\$	117 5,800
<u>\$</u>		<u>\$</u>	5,800	<u>\$</u>	5,917
\$	126,039	\$	-	\$	126,039
	-		-		16,103
	-		-		5,827 <u>392</u>
<u>\$</u>	126,039	<u>\$</u>		\$	<u> </u>
<u>\$</u>	126,039	<u>\$</u>	<u>5,800</u>	<u>\$</u>	154,278



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#### 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

Totals -	
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					(Me	emorandum
	General Debt Service		<u>Only</u> )			
Revenues:						
Taxes	\$	16,525	\$	5,331	\$	21,856
Intergovernmental		2,417		-		2,417
Interest and miscellaneous	<b>-</b>	1,082		82		1,164
	<u>\$</u>	20,024	<u>\$</u>	5,413	<u>\$</u>	25,437

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		<b>_</b>	18,328
	<u>\$</u>	43,413	<u>\$</u>	<u>3,333</u> <u>\$</u>	46,746
Excess (deficiency) of revenues over expenditures	\$(	23,389)	\$	2,080 \$(	21,309)
Fund balances - beginning		39,884	<del></del>	3,747	43,631
Fund balances - ending	<u>\$</u>	<u>16,495</u>	<u>\$</u>	<u>5,827</u> \$	22,322

See accountant's compilation report.

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# 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.

Signature

10th day of teb Sworn to and subscribed before me, this \_\_\_\_\_ 2000. **NOTARY PUBLIC** 

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

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

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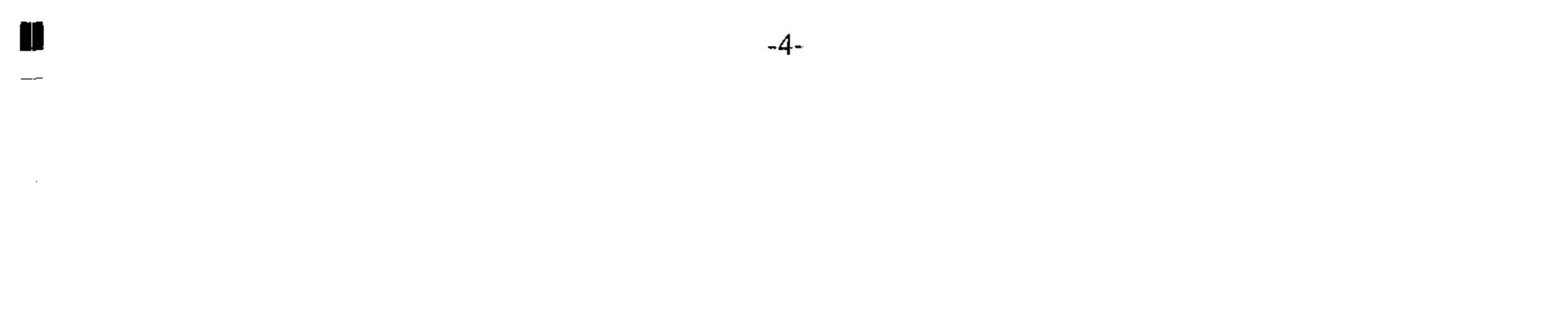
#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -BUDGET AND ACTUAL - GOVERNMENTAL FUND TYPE - GENERAL FUND For the Year Ended December 31, 1999

						'ariance - avorable
		Budget Actual				<u>ifavorable)</u>
Revenues:						
Taxes	\$	14,384	\$	16,525	\$	2,141
Intergovernmental		2,350		2,417		67
Interest and miscellaneous		600	<b></b>	1,082		482
	<u>\$</u>	17,334	<u>\$</u>	20,024	<u>\$</u>	2,690

Expenditures: Public safety:

1 44	me surery.						
Ba	ank charges	\$	-	\$	55	\$(	55)
In	surance and surety bond premiums		2,000		1,831		169
Le	egal and accounting		1,500		1,494		6
Μ	aintenance and repairs		19,020		9,350		9,670
O	ffice supplies		2,000		298		1,702
Pe	ension cost		-		511	(	511)
Sa	alaries		3,000		3,174	(	174)
Sı	applies		-		2,827	(	2,827)
Τa	axes - payroll		614		150		464
Te	elephone		-		2,701	(	2,701)
Tr	aining		800		788		12
U	tilities		4,500		1,906		2,594
Cap	oital outlay	<u> </u>	<u>9,500</u>	<u> </u>	18,328	_(	8,828)
		<u>\$</u>	42,934	<u>\$</u>	43,413	<u>\$(</u>	479)
Exce	ess (deficiency) of revenues over expenditures	\$(	25,600)	\$(	23,389)	\$	2,211
Fund	l balances - beginning	<b></b>	<u>39,884</u>		<u>39,884</u>	<b></b>	<del>_</del>
Fund	l balances - ending	<u>\$</u>	<u>14,284</u>	<u>\$</u>	16,495	<u>\$</u>	2,211

See accountant's compilation report.



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