

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

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

	General	Debt Service	Totals - (Memorandum Only)
Revenues:			
Taxes	\$ 17,871	\$ 3,143	\$ 21,014
Intergovernmental	2,279	-	2,279
Interest and miscellaneous	601	-	601
	<u>\$ 19,951</u>	<u>\$ 3,143</u>	<u>\$ 23,094</u>
Expenditures:			
Public safety:			
Election	\$ 90	\$ -	\$ 90
Insurance and surety bond premiums	2,588	-	2,588
Legal and accounting	1,688	-	1,688
Maintenance and repairs	7,587	-	7,587
Office supplies	156	-	156
Postage cost	638	-	638
Salaries	1,289	-	1,289
Telephone	1,715	-	1,715
Training	55	-	55
Utilities	2,400	-	2,400
Capital outlay	1,000	-	1,000
Debt service:			
Principal	-	2,500	2,500
Interest	-	600	600
	<u>\$ 18,148</u>	<u>\$ 3,100</u>	<u>\$ 21,248</u>
Excess of revenues over expenditures	\$ 803	\$ 53	\$ 856
Fund balances - beginning	<u>23,498</u>	<u>3,128</u>	<u>26,626</u>
Fund balances - ending	<u>\$ 24,301</u>	<u>\$ 3,181</u>	<u>\$ 27,482</u>

See accountant's compilation report.

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

FINANCIAL REPORT
(Compiled)

DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the district, or requested, write and other responsible 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 4-9-97

HILL, INZINA & COMPANY

Certified Public Accountants - A Professional Corporation
707 East Madison Avenue • P.O. Box 821 • Baton Rouge, Louisiana 71221-0821
Telephone 518-281-4883 • Fax 518-281-4887

HILL, INZINA & COMPANY

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

In performing our compilation of the general-purpose financial statements of Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, (a component unit of Morehouse Parish) as of and for the year ended December 31, 1996, we noted certain matters that are presented for your information and as suggestions for improvement.

- o Minutes of the Board meetings should be signed by the Chairman of the Board and the person responsible for preparing the minutes. If the Chairman is not present, whoever presides over the meeting should sign the minutes.
- o Cancelled checks and validated deposit slips should be retained along with the applicable bank statement. The bank statements for July, 1996, were not provided by the District, but we were able to ascertain the transactions by the check stubs, transmitted advices, etc.
- o Transmitted advices retained with all receipts should be retained.
- o Paid invoices and statements should be retained in an orderly fashion such as by check number by month.
- o The budget should be monitored periodically so that necessary amendments can be made when actual revenues and/or expenditures unfavorably exceed appropriations by more than 5% as required by the Local Government Budget Act.
- o Requirements of the bond ordinance should be adhered to. Proceeds from all valorem tax receipts should be deposited as required directly into a sinking fund and transfers made timely to the paying agent for bond interest and principal payments. A copy of the annual operating budget and financial statements should be provided to the paying agent.
- o A Form 1099-MISC, Miscellaneous Income, should be filed for each person to whom the District paid at least \$600 in services (including parts and materials) per the Internal Revenue Service. This form should be filed by the District for the monthly amounts paid to the bookkeeper and the person responsible for maintaining the trucks and equipment.
- o The District's phones should not be used for making or receiving personal calls even though reimbursement is being made for such charges.

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

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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)(A)(iii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, _____, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Eighth Ward Fire Protection District No. 1 of Morehouse 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, _____, who, duly sworn, deposes and says that the 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, 1996, and, accordingly, is not required to have an audit for the previously mentioned year end.

Dobbie Daniels
Signature

Sworn to and subscribed before me, this 31st day of March, 1997

Christina F. Boyer
NOTARY PUBLIC

Office Deputy Clerk
Address 100 N. Church Street
100 N. Church Street, Gretna, La.
Telephone No. 504-281-2323 71220

- All action necessary to adopting and finalizing the operating budget for the General Fund should be completed prior to year end. The 1995 budget was not formally adopted until the February, 1996, meeting of the Board of Commissioners.

This communication is intended solely for the information and use of management and the Board of Commissioners and is not to be used for any other purpose.

March 14, 1997

Hill, Ogden & Co.



ACCOUNTANTS' COMPILATION REPORT

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

We have compiled the accompanying general-purpose financial statements of Eighth Ward Fire Protection District No. 1 of Morehouse Parish, Louisiana, (a component unit of Morehouse Parish) (the "District") as of and for the year ended December 31, 1990, 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. 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.

March 14, 1997

Hill, Inzina & Co.

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GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

**EIGHTH WARD FIRE PROTECTION DISTRICT NO. 1
OF MORRISHOUSE 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, 1996**

	Budget	Actual	Variance - Favorable - (Unfavorable)
Revenues:			
Taxes	\$ 19,000	\$ 17,071	\$ (1,929)
Intergovernmental	2,300	2,279	(21)
Interest and miscellaneous	500	600	100
	<u>\$ 21,800</u>	<u>\$ 19,950</u>	<u>\$ (1,850)</u>
Expenditures:			
Public safety:			
Election	\$ -	\$ 90	\$ (90)
Insurance and surety bond premiums	1,000	2,568	(1,568)
Legal and accounting	2,090	1,898	402
Maintenance and repairs	2,380	7,587	(5,207)
Office supplies	90	150	(60)
Permit cost	800	630	170
Salaries	2,100	1,200	900
Supplies	520	-	520
Telephone	1,310	1,715	(405)
Training	-	25	(25)
Utilities	1,170	2,400	(1,230)
Capital outlay	580	1,100	(520)
Debt service	1,700	-	1,700
	<u>\$ 16,780</u>	<u>\$ 18,142</u>	<u>\$ 1,362</u>
Excess of revenues over expenditures	\$ 5,100	\$ 1,808	\$ (3,292)
Fund balances - beginning	33,448	33,448	-
Fund balances - ending	<u>\$ 28,348</u>	<u>\$ 35,256</u>	<u>\$ 6,908</u>

See accountant's compilation report.

Account Groups		
General Fixed Assets	General Long-Term Debt	Totals - Off-Balance-Sheet (Debt)

\$	-	\$	-	\$	8,571
					88,851
					7,428
	186,761		-		186,761

			12,500		12,500
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\$	186,761	\$	12,500	\$	134,101
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\$	-	\$	-	\$	7,428
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			12,500		12,500
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\$	-	\$	12,500	\$	18,828
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\$	186,761	\$	-	\$	186,761
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					13,689
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					3,172
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					8,351
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\$	186,761	\$	-	\$	134,181
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\$	186,761	\$	12,500	\$	134,101
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