



# HILL, INZINA & COMPANY

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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, 1997, we noted certain matters that are presented for your information and as suggestions for improvement.

- ❖ 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.
- ❖ Actions of the Board should be taken by formal motions. Documentation should be made in the minutes of those making and seconding motions along with the outcome of the motion.

Payment of bills in months in which no meeting is held should be approved at the next regularly scheduled meeting.

The hiring of any party to be paid with District funds should be formally approved by the Board.

Resolutions should be formally adopted at scheduled meetings.

Formal actions cannot be taken at meetings in which a quorum is not present.

- ❖ Transmittal advices returned with all receipts should be retained.
- ❖ Invoices and statements should be cancelled upon payment by noting the check paid by and the date paid on the document.
- ❖ 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 The District's phones should not be used for making or receiving personal calls even though reimbursement is being made for such charges.

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.

February 16, 1998

*Hill, Ogden & Co.*

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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 24:515(1)(C)(ii).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Levi A. McDaniel 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, 1997, 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, Levi A. McDaniel 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, 1997, and, accordingly, is not required to have an audit for the previously mentioned year end.

Levi A. McDaniel  
Signature

Sworn to and subscribed before me, this 20th day of January, 1998.

[Signature]  
NOTARY PUBLIC

Officer Levi A. McDaniel  
Address 128 1/2 Du Bois  
Monroe, LA 71272  
Telephone No. 337-274-2803

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# HILL, INZINA & COMPANY

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## ACCOUNTANT'S 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, 1993, 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 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.

February 16, 1994

*Hill, Inzina & Co.*

**GENERAL-PURPOSE FINANCIAL STATEMENTS**  
**(COMBINED STATEMENTS)**

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

COMBINED BALANCE SHEET - FUND TYPE AND ACCOUNT GROUPS  
December 31, 1997

ASSETS AND OTHER DEBITS	Governmental Fund Types	
	General	Debt Service
Assets:		
Cash	\$ 12,206	\$ 1,804
Taxes receivable	17,558	1,116
Due from other funds	220	-
General fixed assets	-	-
Other debits:		
Amount to be provided for retirement of general long-term debt	-	-
<b>Total assets and other debits</b>	<b>\$ 29,990</b>	<b>\$ 2,920</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>		
Liabilities:		
Due to other funds	\$ -	\$ 220
Tax bonds payable	-	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 220</b>
Equity and other credits:		
Investment in general fixed assets	\$ -	\$ -
Fund balances:		
Designated for subsequent year's expenditures	17,558	-
Reserved for debt service	-	2,754
Unreserved and undesignated	12,432	-
<b>Total equity and other credits</b>	<b>\$ 29,990</b>	<b>\$ 2,754</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 29,990</b>	<b>\$ 2,920</b>

See accountant's compilation report.

Account Groups		Total -
General	General	(Miscellaneous
Fixed Assets	Long-Term	Other)
	Debt	
\$ -	\$ -	\$ 14,000
"	"	18,634
"	"	326
187,712	-	100,712
<u>          -</u>	<u>10,800</u>	<u>18,800</u>
<u>\$ 187,712</u>	<u>\$ 10,800</u>	<u>\$ 131,452</u>
\$ -	\$ -	\$ 326
"	<u>10,800</u>	<u>18,800</u>
<u>\$ -</u>	<u>\$ 10,800</u>	<u>\$ 11,826</u>
\$ 187,712	\$ -	\$ 100,712
"	"	11,326
"	"	3,754
"	"	12,432
<u>\$ 187,712</u>	<u>\$ -</u>	<u>\$ 148,432</u>
<u>\$ 187,712</u>	<u>\$ 10,800</u>	<u>\$ 151,482</u>

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 1997**

	General	Debt Service	Total - (Memorandum Only)
<b>Revenues:</b>			
Taxes	\$ 18,409	\$ 2,696	\$ 21,105
Intergovernmental	3,378	-	3,378
Interest and miscellaneous	1,449	19	1,468
	<u>\$ 23,236</u>	<u>\$ 2,715</u>	<u>\$ 24,951</u>
<b>Expenditures:</b>			
<b>Public safety:</b>			
Election	\$ 180	\$ -	\$ 180
Insurance and surety bond premiums	2,829	-	2,829
Legal and accounting	1,800	-	1,800
Maintenance and repairs	2,993	-	2,993
Office supplies	128	-	128
Pension cost	650	-	650
Salaries	1,200	-	1,200
Statutory charges	67	-	67
Supplies	752	-	752
Telephone	2,715	-	2,715
Utilities	2,203	-	2,203
Capital outlay	950	-	950
<b>Debt service:</b>			
Principal	-	1,700	1,700
Interest	-	1,412	1,412
	<u>\$ 16,367</u>	<u>\$ 3,112</u>	<u>\$ 19,479</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 6,869</b>	<b>(\$ 410)</b>	<b>\$ 6,459</b>
<b>Fund balances - beginning</b>	<u>24,251</u>	<u>3,132</u>	<u>27,383</u>
<b>Fund balances - ending</b>	<u>\$ 31,120</u>	<u>\$ 2,722</u>	<u>\$ 33,842</u>

See accountant's compliance report.

**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, 1997**

	Budget	Actual	Variance - Favorable - (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 21,598	\$ 18,409	\$( 3,189)
Intergovernmental	2,278	2,278	-
Interest and miscellaneous	452	1,648	996
	<u>\$ 24,328</u>	<u>\$ 22,335</u>	<u>\$( 2,019)</u>
<b>Expenditures:</b>			
<b>Public safety:</b>			
Election	\$ -	\$ 189	\$( 189)
Insurance and surety bond premiums	3,829	3,829	-
Legal and accounting	2,397	1,869	397
Maintenance and repairs	2,649	3,999	( 1,344)
Office supplies	22	138	( 116)
Pension cost	-	690	( 690)
Salaries	2,897	1,360	837
Stationery charges	-	67	( 67)
Supplies	-	752	( 752)
Telephone	-	1,715	( 1,715)
Utilities	5,403	3,258	1,390
Capital outlay	1,298	593	349
Debt service	3,132	-	3,132
	<u>\$ 19,506</u>	<u>\$ 16,327</u>	<u>\$ 3,171</u>
<b>Excess if revenues over expenditures</b>	<b>\$ 4,797</b>	<b>\$ 3,739</b>	<b>\$ 852</b>
<b>Fund balances - beginning</b>	<u>24,253</u>	<u>24,251</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ 29,050</u>	<u>\$ 28,990</u>	<u>\$ 652</u>

See accountant's compilation report.