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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

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March 10, 1999
(Date)

Office of Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Grant Parish West Pine District as of and for the fiscal year ended December 31, 1998. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,

Carmen O. James
Officer - Treasurer

Enclosure

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.

GRANT PARISH 7th fire DISTRICT
COLFAX, 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(I)(I)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, CARMEN O. JAMES (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the GRANT Parish 7th fire District as of Dec. 31, 1998 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition CARMEN O. JAMES (name), who, duly sworn, deposes and says that the GRANT Parish 7th fire District received \$50,000 or less in revenues and other sources for the fiscal year ending Dec 31, 1998, and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Carmen O. James, Treas.
Signature

Sworn to and subscribed before me, this 10 day of March, 1999.

J. El Ray Laroche
NOTARY PUBLIC

Officer C. ARMEN O. JAMES, Treas.
Address 124 Hwy 1240
Montgomery, AL 36104
Telephone No. 318-646-2256

• Grant PARISH 7th-Fire DISTRICT
Grant PARISH POLICE JURY
Colfax, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended Dec. 31, 1998

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Ad valorem taxes	\$ 3,295.45		\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)	\$ 1,109.48		
Other (Forestry Grant)	811.00		
Interest earnings			
Other revenues:			
Insurance Rebate	2,995.55		
Charitable Grant	500.00		
Total revenues	<u>18,711.48</u>		
EXPENDITURES			
Salaries and related benefits			
Compensation paid board members			
Legal and accounting			
Insurance	4,362.00		
Office supplies			
Repairs and maintenance	3,515.35		
Utilities	1,026.12		
Capital outlay	5,627.02		
Debt service	3,980.00		
Other (Assoc. Dues \$150 Repair on Bldg \$3800 Title truck 30.00)			
Total expenditures	<u>18,510.49</u>		
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>200.99</u>		
OTHER FINANCING SOURCES (Uses)			
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>200.99</u>		
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	<u>4,709.95</u>		
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$ 4,910.96</u>		<u>\$</u>

The accompanying notes are an integral part of this statement.