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WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

FINANCIAL REPORT
(Compiled)

DECEMBER 31, 1997

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 APR 01 1998

HILL, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation
701 East Madison Avenue • P.O. Box 831 • Baton Rouge, Louisiana 71221-0831
Telephone 318-281-4422 • Fax 318-281-4087

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL 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(3)(3)(C).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Mike Hall, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Ward 1 Fire Protection District No. 1 of West Carroll 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, Mike Hall, who, duly sworn, deposes and says that the Ward 1 Fire Protection District No. 1 of West Carroll 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.

Mike Hall
Signature

Sworn to and subscribed before me, this 22nd day of August, 1998.

Shirley M. Williams
NOTARY PUBLIC

Under penalty of perjury, I certify that a true and correct copy of this report has been furnished to the audited entity and other appropriate 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.

Officer Mike Hall
Address P.O. Box 585
Eggs, LA 71237-0585
Telephone No. 214-328-4337

HILL, INZINA & COMPANY

March 23, 1998

Joan Sarden
Legislative Auditor's Office
P.O. Box 94997
Baton Rouge, LA 70884-5997

Re: Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana
December 31, 1997

Dear Joan:

We are enclosing for the above captioned, one copy of the financial report. For our phone conversation on March 18, 1998, you agreed to accept the compiled financial statements as the District exceeding \$10,000 in annual revenues resulted from the annual of sales tax.

If any further information is needed or if you have any questions, please do not hesitate to contact us.

Sincerely,

HILL, INZINA & CO.


Cindy I. Haynes, CPA

CHW/s

Enclosure

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ACCOUNTANTS' COMPILATION REPORT

Board of Commissioners
Ward 1 Fire Protection District of
West Carroll Parish, Louisiana
Eggs, Louisiana

We have compiled the accompanying general-purpose financial statements of Ward 1 Fire Protection District of West Carroll Parish, Louisiana, (a component unit of West Carroll Parish) (the "District") as of and for the year ended December 31, 1997, 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, 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 18, 1998

Hill, Inzina & Co.

GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS)

WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL PARISH, LOUISIANA

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

	Governmental		Totals - (Memo - random Data)
	Fund Type	Account Group	
	General Fund	General Fixed Assets	
ASSETS			
Cash	\$ 33,714	\$ -	\$ 33,714
Taxes receivable	4,886	-	4,886
General fixed assets	-	96,619	96,619
Total assets	\$ 38,600	\$ 96,619	\$ 134,389
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 3,282	\$ -	\$ 3,282
Equity and other credits:			
Investment in general fixed assets	\$ -	\$ 96,619	\$ 96,619
Fund balance - unreserved and undesignated	32,481	-	32,481
Total equity and other credits	\$ 32,481	\$ 96,619	\$ 129,100
Total liabilities, equity and other credits	\$ 35,763	\$ 96,619	\$ 134,389

See accountant's compilation report.

**WARD 1 FIRE PROTECTION DISTRICT NO. 1
OF WEST CARROLL 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)
Revenues:			
Taxes	\$ 51,658	\$ 48,996	\$(4,672)
Intergovernmental	-	3,257	3,257
Miscellaneous	240	818	578
	<u>\$ 51,898</u>	<u>\$ 53,071</u>	<u>\$(877)</u>
Expenditures:			
Public safety:			
Bank charges	\$ 33	\$ 34	\$ -
Fuel	712	787	(75)
Insurance	1,248	1,248	-
Legal and accounting	321	786	(465)
Office	215	172	43
Rent	980	900	-
Repairs and maintenance	2,990	4,250	(1,260)
Supplies	-	522	(522)
Training	-	315	(315)
Utilities	1,532	1,619	(87)
Miscellaneous	1,443	737	706
Capital outlay	-	3,810	(3,810)
Debt service:			
Principal	18,430	15,431	4,999
Interest	1,276	1,276	-
	<u>\$ 28,930</u>	<u>\$ 29,526</u>	<u>\$(1,606)</u>
Excess of revenues over expenditures	\$ 25,968	\$ 23,545	\$(1,943)
Fund balance - beginning	8,928	8,928	-
Fund balance - ending	<u>\$ 34,924</u>	<u>\$ 32,483</u>	<u>\$(1,943)</u>

See accountant's compilation report.