

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Delhi, Louisiana**

**Component Unit Financial Statements
As of December 31, 2005 and for the Year Then Ended**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 7/26/06

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Delhi, Louisiana**

**Component Unit Financial Statements
As of and for the Year Ended December 31, 2005
With Supplemental Information Schedule**

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KAREN M. HOLLIS, CPA

To the Board of Commissioners
Ward One Rural Fire Protection District
Delhi, Louisiana

I have compiled the accompanying component unit financial statements of the Ward One Rural Fire Protection District, a component unit of the Richland Parish Police Jury, as of and for the year ended December 31, 2005 and the supplementary Schedule 1 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. I 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 required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Ward One Rural Fire Protection District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2005. The effects of this departure from generally accepted accounting principles has not been determined.



June 30, 2006
Rayville, Louisiana

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**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Delhi, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Balance Sheet, December 31, 2005

	GOVERNMENTAL FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$121,279	\$	\$	\$121,279
Receivables	90,413			90,413
Meter deposits	200			200
Land, buildings, and equipment		534,969		534,969
Other Debits:				
Amount to be provided for retirement of general long-term obligations			0	0
TOTAL ASSETS AND OTHER DEBITS	\$211,892	\$534,969	\$0	\$746,861
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$555	\$	\$	\$555
General obligation bonds payable			0	0
Total Liabilities	555		0	555
Equity and Other Credits:				
Investment in general fixed assets		534,969		534,969
Fund balances:				
Unreserved - undesignated	211,337			211,337
Total Equity and Other Credits	211,337	534,969		746,306
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$211,892	\$534,969	\$0	\$746,861

See the accountant's report.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Dehi, Louisiana
GOVERNMENTAL FUNDS**

**Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2005**

	<u>GENERAL FUND</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
REVENUES		
Ad valorem taxes	\$93,412	\$93,412
Intergovernmental revenues:		
Parish police jury-2% fire insurance rebate	6,650	6,650
FEMA grant	35,805	35,805
Interest earnings	2,786	2,786
Total revenues	<u>138,653</u>	<u>138,653</u>
EXPENDITURES		
General government-other general administration		
-retirement system contribution	3,135	3,135
Public Safety:		
Fuel	4,199	4,199
Insurance	8,721	8,721
Legal and accounting	3,491	3,491
Repairs and maintenance	8,471	8,471
Supplies	14,389	14,389
Training	11,704	11,704
Travel		0
Utilities	3,960	3,960
Capital Outlay	88,330	88,330
Total expenditures	<u>148,400</u>	<u>146,400</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(7,747)	(7,747)
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	219,084	219,084
FUND BALANCES (Deficit) AT END OF YEAR	<u>\$211,337</u>	<u>\$211,337</u>

See the accountant's report.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Delhi, Louisiana
GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures,
and Changes In Fund Balance - Budget
(Non-GAAP Basis) and Actual
For the Year Ended December 31, 2005**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad valorem taxes	\$85,365	\$84,121	(\$1,244)
Intergovernmental revenues:			
Parish police jury-2% fire insurance rebate	8,650	6,650	0
FEMA grant	44,635	35,805	(8,830)
Interest earnings	2,500	2,786	286
Total revenues	<u>139,150</u>	<u>129,362</u>	<u>(9,788)</u>
EXPENDITURES			
General government-other general administration			
-retirement system contribution	0	3,135	(3,135)
Public safety:			
Fuel	4,480	4,844	(364)
Insurance	8,686	8,721	(35)
Legal and accounting	2,340	3,491	(1,151)
Repairs and maintenance	5,254	9,138	(3,882)
Supplies	11,938	14,195	(2,257)
Training	12,431	11,704	727
Travel	0	0	0
Utilities	3,667	3,831	(164)
Capital Outlay	130,643	88,330	42,313
Total expenditures	<u>179,439</u>	<u>147,387</u>	<u>32,052</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(40,289)	(18,025)	22,264
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	219,084	219,084	0
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$178,795</u>	<u>\$201,059</u>	<u>\$22,264</u>

See the accountant's report.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Delhi, Louisiana**

**Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2005**

<u>NAME</u>	<u>AMOUNT</u>
Leon Smith, Chairman	\$0
Stacy Hutchinson	0
Gary Lynch	0
Terry Rocket	0
Jezebell Clark	0
	<hr/>
Total	<u>\$0</u>

See the accountant's report.