

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

**Component Unit Financial Statements
As of December 31, 2008 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

8/5/09

**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, 2008
 With Supplemental Information Schedules*

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The CPA. Near 113,000,000 The Year.

KAREN M. HOLLIS, CPA

Accountant's Report

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

I have reviewed the accompanying financial statements of the governmental activities of Ward One Rural Fire Protection District, a component unit of the Richland Parish Police Jury, as of December 31, 2008 and the related statements of activities for the year then ended, and the accompanying supplementary information contained in Schedules I and II, which is presented only for supplementary analysis purposes, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Ward One Rural Fire Protection District.

A review consists principally of inquiries of the District's personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated July 2, 2009, on the results of my agreed-upon procedures.

Rayville, Louisiana
July 2, 2009

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STATEMENT A

WARD ONE RURAL FIRE PROTECTION DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Delhi, Louisiana

Statement of Net Assets
December 31, 2008

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$144,020
Receivables (net)	165,010
Meter Deposits	200
Capital assets (net)	<u>600,874</u>
TOTAL ASSETS	<u><u>\$910,104</u></u>
LIABILITIES	
Accounts, salaries, and other payables	\$7,146
Capital leases payable	<u>120,000</u>
TOTAL LIABILITIES	<u><u>\$127,146</u></u>
NET ASSETS	
Invested in capital assets, net of related debt	\$480,874
Unrestricted	<u>302,084</u>
TOTAL NET ASSETS	<u><u>\$782,958</u></u>

See the accountant's report.
The accompanying notes are an integral part of this statement.

Statement B

WARD ONE RURAL FIRE PROTECTION DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Delhi, Louisiana

Statement of Activities
For the Year Ended December 31, 2008

	<u>Governmental Activities</u>
EXPENSES:	
Public Safety-fire protection	<u>\$125,417</u>
GENERAL REVENUES:	
Property Tax	167,251
State fire insurance rebate	8,460
Grants	19,030
Interest and dividend earnings	3,853
Other general revenues	<u>5,000</u>
Total general revenues	<u>203,594</u>
CHANGE IN NET ASSETS	78,177
NET ASSETS, BEGINNING-RESTATED	<u>704,781</u>
NET ASSETS, ENDING	<u><u>\$782,958</u></u>

See the accountant's report.
The accompanying notes are an integral part of this statement.

**WARD ONE RURAL FIRE PROTECTION DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Delhi, Louisiana**

**Balance Sheet, Governmental Funds
December 31, 2008**

	<u>GENERAL FUND</u>	
ASSETS		
Cash and cash equivalents	\$144,020	
Receivables (net)	165,010	
Meter Deposits	200	
TOTAL ASSETS	<u>\$309,230</u>	
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts, salaries, and other payables	<u>\$7,146</u>	
Total Liabilities	<u>7,146</u>	
Fund balances:		
Unreserved, reported in:		
General Fund	<u>302,084</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$309,230</u>	

**Reconciliation of the Balance Sheet of the Governmental Funds
To the Statement of Net Assets:**

Fund Balance-total governmental funds	\$302,084
---------------------------------------	-----------

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:

Governmental capital assets	863,749	
Less accumulated depreciation	<u>(262,875)</u>	<u>600,874</u>

Liabilities, including capital leases are not due and payable in the current period and therefore are not reported in the governmental funds:

Capital lease payable	<u>(120,000)</u>	<u>(120,000)</u>
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Net assets of governmental activities	<u>\$782,958</u>
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See the accountant's report.
The accompanying notes are an integral part of this statement.

STATEMENT D

WARD ONE RURAL FIRE PROTECTION DISTRICT NO. 8
 RICHLAND PARISH POLICE JURY
 Delhi, Louisiana

Statement of Revenues, Expenditures and
 and Changes in Fund Balances
 Governmental Funds

For the Year Ended December 31, 2008

	GENERAL FUND
REVENUES	
Parcel fees	\$167,251
Intergovernmental revenues:	
Fire insurance rebate	8,480
Forestry grant	4,030
Homeland security grant	10,000
FEMA grant	5,000
Interest and dividend earnings	3,553
Other revenues	5,000
Total Revenues	<u>203,594</u>
EXPENDITURES	
Fuel	5,077
Insurance	11,852
Legal and Accounting	3,389
Pension	5,890
Repairs and Maintenance	14,804
Supplies	28,457
Telephone	1,228
Training	10,235
Travel	2,865
Utilities	5,828
Capital Outlay	182,250
Total Expenditures	<u>271,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,175)
OTHER FINANCING SOURCES (USES)	
Capital leases	120,000
Total Other Financing Sources and Uses	<u>120,000</u>
NET CHANGE IN FUND BALANCE	51,825
FUND BALANCES, BEGINNING	<u>250,250</u>
FUND BALANCES, ENDING	<u>\$302,084</u>
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities:	
Net change in fund balances - total governmental funds	\$51,825
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives.	
Expenditures for capital assets	182,250
Less current year depreciation	<u>(35,897)</u>
	146,353
Payment of a capital lease is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net assets. This is the amount by which proceeds exceeded repayments.	
Capital lease proceeds	(120,000)
Capital lease payments	<u>(1)</u>
	(120,001)
Change in net assets of governmental activities.	<u>578,177</u>

See the accountant's report.
 The accompanying notes are an integral part of this statement.

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

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2008**

INTRODUCTION

Ward One Rural Fire Protection District was created by resolution of the Richland Parish Police Jury on February 18, 1992, for the purpose of purchasing and maintaining fire equipment and providing fire protection for the people included in the district according to the boundaries set by Richland Parish Police Jury. The District is governed by a board of commissioners consisting of seven members. The Commissioners are appointed by the Richland Parish Police Jury and receive no compensation for their services. The District has no employees.

GASB Statement No. 14, *The Reporting Entity*, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Ward One Rural Fire Protection District is considered a component unit of the Richland Parish Police Jury. As a component unit, the accompanying financial statements are included within the reporting of the primary government, either blended into those financial statements or separately reported as discrete component units.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Ward One Rural Fire Protection District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meetings the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. All individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY**
Delhi, Louisiana
Notes to the Financial Statements (Continued)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Ward One Rural Fire Protection District reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

The Ward One Rural Fire Protection District has no proprietary fund.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Delhi, Louisiana
 Notes to the Financial Statements (Continued)**

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Deposits and Investments

The entity's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State law and the Ward One Rural Fire Protection District's investment policy allow the entity to invest in collateralized certificates of deposits, government back securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities.

Investments for the Ward One Rural Fire Protection District are reported at fair value. The state investment pool (LAMP) operates in accordance with state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

D. Receivables and Payables

Property taxes are levied on a calendar year basis and become delinquent on January 1 of each year. The following is a summary of authorized and levied Parcel Fee:

	<u>Authorized</u>	<u>Levied</u>	<u>Expiration Date</u>
Property Taxes	6.56 Mills	6.56 Mills	2013

Delinquent property taxes are considered fully collectible and therefore no allowance for uncollectible fees is provided.

E. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Ward One Rural Fire Protection District maintains a threshold level of \$1,000 or more for capitalizing capital assets.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Delhi, Louisiana
 Notes to the Financial Statements (Continued)**

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No construction during the current fiscal year.

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Useful Lives</u>
Buildings and building improvements	40 years
Vehicles	5-15 years
Equipment	5-10 years

F. Compensated Absences

The Ward One Rural Fire Protection District is all volunteer and therefore has no policy for compensated absences.

G. Long-Term Obligations

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

H. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

I. Estimates

**WARD ONE RURAL FIRE PROTECTION DISTRICT
 RICHLAND PARISH POLICE JURY
 Delhi, Louisiana
 Notes to the Financial Statements (Continued)**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION. Ward One Rural Fire Protection District uses the following budget practices:

Preliminary budgets for the ensuring year are prepared by the secretary-treasurer during November of each year. During November, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is printed in the official paper of the parish in November. The budget is then adopted during the December meeting. All annual appropriations lapse at yearend. Encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted budget and one amendment for the year ended December 31, 2008

EXCESS OF EXPENDITURES OVER APPROPRIATIONS: The actual expenditures exceeded the budgeted amount by more than 84%. Management of the District explained that the total purchase price of the new pumper truck was not included in capital outlay when amending the budget and there were more repairs and supplies purchased than anticipated after November.

3. CASH AND CASH EQUIVALENTS

At December 31, 2008, the Ward One Rural Fire Protection District has cash and cash equivalents (book balances) totaling \$144,020 as follows:

Demand deposits	\$74,692
Time deposits	<u>69,328</u>
Total	<u>\$144,020</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2008, the Ward One Rural Fire Protection District has \$144,888 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Delhi, Louisiana
Notes to the Financial Statements (Continued)**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGET INFORMATION. Ward One Rural Fire Protection District uses the following budget practices:

Preliminary budgets for the ensuing year are prepared by the secretary-treasurer during November of each year. During November, the Board reviews the proposed budget and makes changes as it deems appropriate. The budget is printed in the official paper of the parish in November. The budget is then adopted during the December meeting. All annual appropriations lapse at yearend. Encumbrance accounting is not used by the District. Budgeted amounts included in the accompanying financial statements include the original adopted budget and one amendment for the year ended December 31, 2008

EXCESS OF EXPENDITURES OVER APPROPRIATIONS: The actual expenditures exceeded the budgeted amount by more than 5%. Management of the District explained that the total purchase price of the new pumper truck was not included in capital outlay when amending the budget and there were more repairs and supplies purchased than anticipated.

Also the budget was not adopted until February, 2008 for the year 2008. The budget should be adopted prior to the beginning of a new year.

3. CASH AND CASH EQUIVALENTS

At December 31, 2008, the Ward One Rural Fire Protection District has cash and cash equivalents (book balances) totaling \$144,020 as follows:

Demand deposits	\$74,692
Time deposits	<u>69,328</u>
Total	<u><u>\$144,020</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

**WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
Delhi, Louisiana
Notes to the Financial Statements (Continued)**

At December 31, 2008, the Ward One Rural Fire Protection District has \$144,888 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance.

4. RECEIVABLES

The receivables of \$165,010 at December 31, 2008, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Property Taxes	<u>\$165,010</u>
Total	<u>\$165,010</u>

Property taxes are generally shown net of an allowance for uncollectible amounts. These statements contain no provision for uncollectible amounts. The district is of the opinion that such an allowance would be immaterial in relation to the financial statements taken as a whole and consider the fees to be fully collectible.

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2008 for the District is as follows:

WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
 Delhi, Louisiana
 Notes to the Financial Statements (Continued)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$7,200			\$7,200
Total capital assets, not being depreciated	<u>\$7,200</u>	<u>0</u>	<u>0</u>	<u>\$7,200</u>
Capital assets being depreciated				
Buildings	\$163,786			\$163,786
Fire trucks and vehicles	425,814	180,750		606,564
Machinery and equipment	85,997	1,500	(1,298)	86,199
Total capital assets being depreciated	<u>675,597</u>	<u>182,250</u>	<u>(1,298)</u>	<u>856,549</u>
Less accumulated depreciation for:				
Buildings	32,050	4,095		36,145
Fire trucks and vehicles	157,501	22,157		179,658
Machinery and equipment	38,725	9,645	(1,298)	47,072
Total accumulated depreciation	<u>228,276</u>	<u>35,897</u>	<u>(1,298)</u>	<u>262,875</u>
Total capital assets being depreciated, net	<u>\$454,521</u>	<u>\$146,353</u>	<u>\$0</u>	<u>\$600,874</u>

Depreciation expense of \$35,897 for the year ended December 31, 2008 was charged to public safety-fire protection governmental functions.

6. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of \$7,146 at December 31, 2008, are as follows:

	<u>General Fund</u>
Accounts	<u>\$7,146</u>
Total	<u>\$7,146</u>

7. LEASES

The Ward One Rural Fire Protection District records items under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases and a schedule of the future minimum lease payments as of December 31, 2008:

WARD ONE RURAL FIRE PROTECTION DISTRICT
RICHLAND PARISH POLICE JURY
 Delhi, Louisiana
 Notes to the Financial Statements (Continued)

<u>Type</u>	<u>Recorded Amount</u>
Vehicles	\$125,000
Total	<u><u>\$125,000</u></u>
<u>Fiscal Year</u>	<u>Vehicles</u>
2010	\$27,638
2011	27,638
2012	27,638
2013	27,638
2014	27,637
Total Minimum Lease Payments	<u><u>138,189</u></u>
Less- Amounts Representing Executory Costs	<u>0</u>
Not Minimum Lease Payments	<u>138,189</u>
Less- Amounts Representing Interest	18,189
Present Value of Not Minimum Lease Payments	<u><u>120,000</u></u>

The District has no operating leases as of December 31, 2009.

8. RESERVED AND DESIGNATED RETAINED EARNINGS/FUND BALANCES

The Ward One Rural Fire Protection District has no restricted or designated funds as of December 31, 2008.

9. LITIGATIONS AND CLAIMS

The District is not aware of any lawsuits or possible threats of any lawsuits at December 31, 2008.

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft, or damage to assets, errors and omissions, injuries to employees and natural disasters. The District has purchased commercial insurance to protect against loss from substantially all of these perils.

**WARD ONE RURAL FIRE PROTECTION DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Delhi, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances-
Budget and Actual
General Fund (and All Major Governmental Funds)
For the Year Ended December 31, 2008**

Required Supplemental Information

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with final budget GAAP Basis</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Parcel fees	\$105,000	\$111,457	\$107,251	\$55,794
Intergovernmental revenues:				
Fire insurance rebates	7,600	8,450	8,450	10
Forestry grant	4,030	4,030	4,030	0
Homeland security grant	0	10,000	10,000	0
FEMA grant	5,000	5,000	5,000	0
Interest and dividend earnings	2,500	3,000	3,853	853
Other revenues	9,400	5,500	5,000	(500)
Total Revenues	133,730	147,437	203,584	56,157
EXPENDITURES				
Fuel	3,000	7,500	5,077	2,423
Insurance	10,500	10,500	11,952	(1,452)
Legal and Accounting	1,000	1,780	3,369	(1,589)
Pension	0	0	5,896	(5,896)
Repairs and Maintenance	5,000	5,000	14,804	(9,804)
Supplies	7,000	9,500	28,467	(18,967)
Telephones	0	1,250	1,228	22
Training	13,000	13,000	10,235	2,765
Travel	0	500	2,665	(2,165)
Utilities	4,000	5,500	5,828	(328)
Capital Outlay	82,500	93,000	182,250	(89,250)
Total Expenditures	126,000	147,530	271,769	(124,239)
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,730	(93)	(68,175)	(68,203)
OTHER FINANCING SOURCES (USES)				
Capital leases	0	0	120,000	120,000
Total Other Financing Sources and Uses	0	0	120,000	120,000
NET CHANGE IN FUND BALANCE	7,730	(93)	51,825	51,732
FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR	250,259	250,259	250,259	0
FUND BALANCE (DEFICIT) AT END OF YEAR	257,989	250,152	302,084	(51,732)

See the accountant's report.
The accompanying notes are an integral part of this statement.

WARD ONE RURAL FIRE PROTECTION DISTRICT NO. 8
RICHLAND PARISH POLICE JURY
Delhi, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2008

<u>Board Member</u>	<u>Amount</u>
Leon Smith, Chairman	None
Stacy Hutchinson, Vice President	None
Joe Keene	None
Gary Lynch	None
Charles Clack	<u>None</u>
Total	<u>None</u>

See the accountant's report.
The accompanying notes are an integral part of this statement.



The CPA Never Lives Where The Tax Is

KAREN M. HOLLIS, CPA

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Board of Commissioners
Ward One Rural Fire Protection District

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Ward One Rural Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ward One Fire Protection District's compliance with certain laws and regulations during the year ended December 31, 2008 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the District is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with RS 38:2211-2251 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable..

One expenditure was made during the year for materials and supplies exceeding \$20,000 and no expenditures were made for public works exceeding \$100,000. I examined documentation which indicated that all of these expenditures had been properly advertised and accepted in accordance with the provisions of R.S. 38:2211-2296.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided me with the required list. The District is all volunteer.

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Rayville, LA 71269

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4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. There was one amendment to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

I traced the adoption of the original budget to the minutes of a meeting held on February 11, 2008 which indicated that the budget had been adopted by the commissioners of Ward One Rural Fire Protection District by a vote of 4 in favor and zero opposed. There was one amendment to the budget which was approved on December 18, 2008 by a vote of 4 in favor and zero opposed.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5 % or more or if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year did exceeded budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

Six of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the secretary and treasurer of the Board of Commissioners.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:1 through 42:12 (the open meetings law).

Ward One Rural Fire Protection District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Although management has asserted that such documents were properly posted, I could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

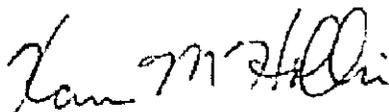
11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

A reading of the minutes of the district for the year indicated no approval for the payments noted.

My prior year report, dated June 27, 2008 included no findings that need to be corrected.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Ward One Rural Fire District and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



July 2, 2009
Rayville, Louisiana

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

**Summary Schedule of Prior Audit Findings
 For the Year Ended December 31, 2008**

<u>Ref. No.</u>	<u>Initially Occurred</u>	<u>Description of Finding</u>	<u>Action Taken (Yes, No, Partially)</u>	<u>Corrective Action Taken</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
_____	_____	_____	_____	_____
		_____		_____
		_____		_____
Section II - Internal Control and Compliance Material to Federal Awards:⁴				
_____	_____	_____	_____	_____
		_____		_____
		_____		_____
Section III - Management Letter:				
_____	_____	_____	_____	_____
		_____		_____
		_____		_____

There are no prior year findings.

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

**Corrective Action Plan for Current Year Audit Findings
 For the Year Ended December 31, 2008**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
Section I - Internal Control and Compliance Material to the Financial Statements:				
<u>2008-01</u>	<u>Actual Expenditures Exceeded Budgeted by More Than 5%</u>	<u>Amend Budget to More Closely Cover Expenditures</u>	<u>Mary Forehand</u>	<u>12/31/09</u>
<u>2008-02</u>	<u>Budget Not Adopted Prior to Beginning of New Year</u>	<u>Adopt Budget in December Prior to New Year</u>	<u>Mary Forehand</u>	<u>12/31/09</u>
Section II - Internal Control and Compliance Material to Federal Awards:				
Section III - Management Letter:				
<u>2008-03</u>	<u>Report Not Completed By Due Date</u>	<u>Have Information to Accountant Earlier</u>	<u>Mary Forehand</u>	<u>12/31/09</u>

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

Dear Chief Executive Officer:

Attached is the *Louisiana Attestation Questionnaire* that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, must be given to the independent certified public accountant at the beginning of the engagement. The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Steve J. Theriot, CPA
Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

_____ (Date Transmitted)

Lance M Hollis CPA
PO Box 397
Rayville LA 71276

(Auditors)

In connection with your review of our financial statements as of ^{12/31-08} [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of ⁷⁻²⁻⁰⁸ (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

Mary J. Forehand Secretary _____
Date _____

Treasurer _____

Charles E. Clark President _____
Date _____