

**WARD 3 FIRE PROTECTION DISTRICT
A COMPONENT UNIT OF THE JACKSON PARISH POLICE JURY
JACKSON PARISH, LOUISIANA**

**General Purpose Financial Statements
and Accountant's Compilation Report
As of and for the Year Ended December 31, 2009**

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 7/14/10

KENNETH D. FOLDEN & CO.

CERTIFIED PUBLIC ACCOUNTANTS
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A COMPONENT UNIT OF THE JACKSON PARISH POLICE JURY
JACKSON PARISH, LOUISIANA**

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As of and for the Year Ended December 31, 2009**

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**Ward 3 Fire Protection District
Jackson Parish, Louisiana**

P. O. Box 150
Chatham, 71226

TRANSMITTAL LETTER

GENERAL PURPOSE FINANCIAL STATEMENTS

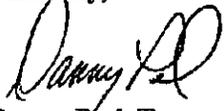
July 9, 2010

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

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Ward 3 Fire Protection District of Jackson Parish, a component unit of the Jackson Parish Police Jury, as of and for the fiscal year ended December 31, 2009. These statements include all funds under the control and oversight of the Ward 3 Fire Protection District of Jackson Parish. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



**Danny Beel, Treasurer
Ward 3 Fire Protection District of Jackson Parish**

Enclosure

Kenneth D. Folden & Co.
Certified Public Accountants

Kenneth D. Folden, CPA

Ted W. Sanderlin, CPA

Members
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ACCOUNTANT'S COMPILATION REPORT

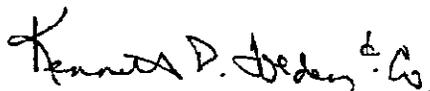
Mr. Freddy Tolar, Chairman
and Members of the Board of Commissioners
Ward 3 Fire Protection District
P. O. Box 150
Chatham, LA 71226

We have compiled the accompanying general purpose financial statements of the Ward 3 Fire Protection District, of Jackson Parish, Louisiana, a component unit of the Jackson Parish Police Jury, as of and for the year ended December 31, 2009 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 assurances 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 and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Ward 3 Fire Protection District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2009. The effects of this departure from generally accepted accounting principles has not been determined.



Kenneth D. Folden & Co., CPAs
Jonesboro, Louisiana
June 30, 2009

WARD 3 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana

ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET, DECEMBER 31, 2009

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS AND OTHER DEBITS			
Assets and other debits:			
Cash and cash equivalents	\$ 259,612	\$ -	\$ 259,612
Accounts receivable -			
Ad valorem taxes	124,640	-	124,640
Land, plant, and equipment	-	469,544	469,544
TOTAL ASSETS AND OTHER DEBITS	\$ 384,252	\$ 469,544	\$ 853,796
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$ 4,822	\$ -	\$ 4,822
Total liabilities	4,822	-	4,822
Equity and other credits:			
Investment in general fixed assets	-	469,544	469,544
Fund balance -			
Unreserved - undesignated	379,430	-	379,430
Total equity and other credits	379,430	469,544	848,974
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 384,252	\$ 469,544	\$ 853,796

See Accountant's Compilation Report

WARD 3 FIRE PROTECTION DISTRICT
Jackson Parish, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2009

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Property taxes	\$ 88,326	\$ 123,633	\$ 35,307
Intergovernmental -			
Parish revenue sharing	2,823	2,823	-
2% insurance rebates	5,609	5,609	-
Interest	4,247	2,630	(1,617)
Miscellaneous	-	298	298
Contributions	169	174	5
	<u>101,174</u>	<u>135,167</u>	<u>33,993</u>
Total revenues			
EXPENDITURES:			
Public safety:			
Advertising	-	76	(76)
Supplies	91	374	(283)
Fuel	560	635	(75)
Insurance	10,092	10,093	(1)
Legal and accounting	2,851	2,239	612
Miscellaneous	126	-	126
Radio system maintenance	311	311	-
Repairs and maintenance	4,844	4,883	(39)
Statutory deductions	4,051	4,613	(562)
Telephone and utilities	1,201	1,208	(7)
Training & Education	120	-	120
	<u>24,247</u>	<u>24,432</u>	<u>(185)</u>
Total expenditures			
EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENDITURES	76,927	110,735	33,808
FUND BALANCE AT BEGINNING OF YEAR	<u>268,695</u>	<u>268,695</u>	<u>NONE</u>
FUND BALANCE AT END OF YEAR	<u>\$ 345,622</u>	<u>\$ 379,430</u>	<u>\$ 33,808</u>

See Accountant's Compilation Report

WARD 3 FIRE PROTECTION DISTRICT
A Component Unit of the Jackson Parish Police Jury
Jackson Parish, Louisiana

SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2009
AND FOR THE YEAR ENDED DECEMBER 31, 2008

CURRENT YEAR: NO FINDINGS

PRIOR YEAR: NO FINDINGS