

**ALLEN PARISH FIRE PROTECTION
DISTRICT NO. 3**

Grant, Louisiana

Financial Report

Year Ended December 31, 2022

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	4
Statement of activities	5
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund	7
Reconciliation of the governmental fund balance sheet to the statement of net position	8
Statement of revenues, expenditures, and changes in fund balance - governmental fund	9
Reconciliation of the statement of revenues, expenditures, and changes in fund balance of the governmental fund to the statement of activities	10
Notes to basic financial statements	11 - 19
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule:	
General Fund	21
Notes to required supplementary information	22

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ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Allen Parish Fire Protection District No. 3
Grant, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Allen Parish Fire Protection District No. 3 (the District), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2022, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 21 - 22 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information. Management has omitted the management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

We are not independent with respect to the Allen Parish Fire Protection District No. 3.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Oberlin, Louisiana
February 6, 2023

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Statement of Net Position
December 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 57,627
Taxes receivable	54,945
Capital assets, net	<u>333,903</u>
Total assets	<u>446,475</u>
LIABILITIES	
Accounts, salaries and other payables	<u>8,310</u>
NET POSITION	
Net investment in capital assets	333,903
Unrestricted	<u>104,262</u>
Total net position	<u>\$ 438,165</u>

See accompanying notes and accountants' compilation report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Statement of Activities
For the Year Ended December 31, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
Public safety	<u>\$ 100,570</u>	<u>\$ -</u>	<u>\$ 13,407</u>	<u>\$ 3,527</u>
				<u>\$ (83,636)</u>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				67,683
Interest and investment earnings				<u>103</u>
Total general revenues				<u>67,786</u>
Change in net position				(15,850)
Net position - beginning				<u>454,015</u>
Net position - ending				<u>\$ 438,165</u>

See accompanying notes and accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Balance Sheet - Governmental Fund
December 31, 2022

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$ 57,627
Receivables -	
Ad valorem taxes	<u>54,945</u>
Total assets	<u>\$ 112,572</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 7,758
Accrued liabilities	<u>552</u>
Total liabilities	<u>8,310</u>
Deferred inflows of resources	<u>11,931</u>
Fund balances:	
Unassigned	<u>92,331</u>
Total fund balances	<u>92,331</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 112,572</u>

See accompanying notes and accountant's compilation report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
December 31, 2022

Total fund balance for the governmental fund at December 31, 2022			\$ 92,331
Total net position reported for governmental activities in the statement of net position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Land		\$ 19,650	
Buildings and improvements, net of \$273,802 accumulated depreciation		228,661	
Machinery and equipment, net of \$579,958 accumulated depreciation		<u>85,592</u>	333,903
Some of the District's ad valorem taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore, are reported as deferred inflows of resources at the fund level.			
			<u>11,931</u>
Total net position of governmental activities at December 31, 2022			<u>\$ 438,165</u>

See accompanying notes and accountant's compilation report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Fund
For the Year Ended December 31, 2022

	General Fund
Revenue:	
Ad valorem taxes	\$ 64,914
Fire insurance rebate	13,407
Grant revenue	3,527
Interest	103
Total revenues	81,951
Expenditures:	
Current -	
Public Safety:	
Professional fees	5,375
Truck expenditures	6,155
Contract labor	7,785
Dues and subscriptions	1,033
Insurance	25,763
Maintenance	7,345
Office supplies	145
Supplies	3,846
Pension commission	2,200
Salaries	12,000
Payroll taxes	918
Postage	84
Telephone	683
Training	235
Utilities	5,825
Miscellaneous	95
Capital outlay	68,031
Total expenditures	147,518
Net change in fund balance	(65,567)
Fund balances, beginning	157,898
Fund balances, ending	\$ 92,331

See accompanying notes and accountant's compilation report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of the Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2022

Total net change in fund balance at December 31, 2022 per the statement of revenues, expenditures, and changes in fund balance		\$(65,567)
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered an expenditure on the statement of revenues, expenditures, and changes in fund balance	\$ 68,031	
Depreciation expense for the year ended December 31, 2022	<u>(21,083)</u>	46,948
Some of the District's ad valorem taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources at the fund level.		
Net change in unavailable revenue - delinquent ad valorem taxes		<u>2,769</u>
Total change in net position at December 31, 2022 per the statement of activities		<u><u>\$(15,850)</u></u>

See accompanying notes and accountant's compilation report.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Allen Parish Fire Protection District No. 3, (the District) have been prepared in conformity with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The accounting and reporting framework and the more significant accounting policies are described below.

Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guidance set forth in the industry audit guide, *Audits of State and Local Governments*, issued by the American Institute of Certified Public Accountants and the *Louisiana Governmental Audit Guide*. The following is a summary of certain significant accounting policies:

A. Reporting Entity

Allen Parish Fire Protection District No. 3 was created under the provisions of Louisiana Revised Statutes 40:1492-1501, for the purpose of providing fire protection for the citizens of District 3 of Allen Parish. The District is governed by a board of commissioners composed of five members appointed by the Allen Parish Police Jury.

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for the District. The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete, and (d) organizations that are closely related to, or financially integrated with the primary government.

Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, "Defining the Financial Reporting Entity" establishes criteria for determining which entities should be considered a component unit and, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the primary government's government authority (Police Jury) appoints a majority of board members of the board members of the potential component unit and is able to impose its will on the potential component unit or whether the potential component unit is fiscally dependent on the primary government.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. The nature and significance of the relationship between the potential component units with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

The Police Jury appoints all members to the governing body and has the ability to impose its will on the District. The District was determined to be a component unit of the Allen Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by the police jury, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements provide operation accountability information for the District as an economic unit. The government-wide financial statements report the District's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the District. Fiduciary funds are omitted from the government-wide financial statements. The District has no business-type activities or fiduciary funds.

Fund Financial Statements

The accounts of the District are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements.

The General Fund is always a major governmental fund. Other individual governmental and enterprise major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all funds of that category or type (total governmental or total enterprise funds) and at least five percent of the corresponding total for all governmental and enterprise funds combined for funds designated as major at the discretion of the District. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements. The District maintains one fund, which is categorized as a governmental fund. The fund used by the District is described below.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

Governmental Fund -

Governmental funds are those through which most governmental functions are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities are accounted for through governmental funds.

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

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

Measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus, or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

The accrual basis of accounting is used throughout the government-wide financial statements; conversely, the financial statements of the General Fund have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measureable and available to finance expenditures of the current period. For this purpose, the District considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. The District accrues tax revenues based upon this concept. Interest on invested funds is recognized when earned. Intergovernmental revenues that are reimbursement for specific purposes or projects are recognized in the period in which the expenditures are recorded. All other revenue items are considered to be measurable and available only when the cash is received by the District.

Expenditures are generally recognized when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are recorded as other financing sources, and principal and interest on long-term debt, as well as expenditures for compensated absences, are recorded as expenditures when paid.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

Since the fund level statements are presented using a different measurement focus and basis of accounting than the government-wide statements, a reconciliation is presented on the page following each fund level statement that summarizes the adjustments necessary to convert the fund level statements into the government-wide presentations.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Equity

Cash and interest-bearing deposits

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Receivables

In the government-wide statements, receivables, including amounts due from other governments, consist of all revenues earned at year-end and not yet received.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. The District's accounting policies regarding capital assets are that these assets, with an initial cost of \$500 or more, are to be capitalized and depreciated over their estimated useful lives. Purchased or constructed capital assets are valued at historical cost or estimated historical cost. Donated capital assets are recorded as capital assets at acquisition value at the date of donation. 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.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Building and improvements	20 years
Machinery and equipment	3 – 10 years

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

Compensated Absences

The Allen Parish Fire Protection District No. 3 has only one part-time employee; therefore, there is no vacation or sick leave available and no accrual for compensated absences is necessary.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District had no items that qualify for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item that qualifies for reporting in this category at the fund level, the deferred inflow of resources attributable to unavailable delinquent ad valorem tax revenue. The District reported deferred inflows of resources totaling \$11,931 in the General Fund at December 31, 2022.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as grantors, creditors, contributors, or laws and regulations of other governments, or law through constitutional provision or enabling legislation. It is the District's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of "restricted" or "net investments in capital assets".

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories and their purposes are:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints requiring they remain intact.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors, donors, creditors or amounts constrained due to constitutional provisions or enabling legislation.
- c. Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal legislative action of the Board of Commissioners and does not lapse at year end. A committed fund balance constraint can only be established, modified, or rescinded by a formal action by the Board of Commissioners.
- d. Assigned includes fund balance amounts that are constrained by the District's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a directive from the Fire Chief with the approval of the Board of Commissioners.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the District's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the District uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Revenues, Expenditures, and Expenses

Revenues

The District considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The District generally defines the availability period for revenue recognition as received within the reporting period or within sixty (60) days after year end. The District's major revenue source that meets this availability criterion is ad valorem tax revenues.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

There are three classifications of programmatic revenues for the District, program specific grant and contributions revenue (operating and capital) and charges for services. Grant revenues are revenues from federal, state, and private grants. These revenues are recognized when all applicable eligibility requirements are met and are reported as intergovernmental revenues. In the government-wide statement of activities, property taxes are reported as general revenues because the District has discretion in the application of these funds to various programs/functions administered by the District. Interest income is recorded as earned in the fund holding the interest-bearing asset.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by character and function. In the fund financial statements, expenditures are classified by character.

F. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources, 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) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2022, the District had cash and interest-bearing deposits (book balances) totaling \$57,627.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered, or the District will not be able to recover the collateral securities that are in the possession of an outside party. 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 bank. 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.

As of December 31, 2022, the District's total bank balances in the amount of \$59,406 were fully insured by federal deposit insurance and, therefore, not exposed to custodial credit risk. The District follows state law regarding its deposits and investments; however, it has not adopted a formal deposit and investment policy.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Ad Valorem Taxes

Property tax millage rates are adopted in August for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

For the year ended December 31, 2022, taxes of 11.44 mills were levied on property with taxable assessed valuations totaling \$5,916,398 and were dedicated as follows:

Maintenance	11.44
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Total taxes levied for 2022 were \$107,048, of which \$39,364 was excluded due to homestead exemption. Taxes receivable at December 31, 2022 were \$54,945.

(4) Taxes Receivable

Taxes receivable consisted of 2022 property taxes which will be collected by the Allen Parish Sheriff's Office and subsequently remitted to the District.

(5) Capital Assets

Capital asset balances and activity for the year ended December 31, 2022 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 19,650	\$ -	\$ -	\$ 19,650
Other capital assets				
Buildings and improvements	454,463	48,000	-	502,463
Machinery and equipment	645,519	20,031	-	665,550
Total	1,119,632	68,031	-	1,187,663
Less: accumulated depreciation:				
Buildings and improvements	261,741	12,061	-	273,802
Machinery and equipment	570,936	9,022	-	579,958
Total	832,677	21,083	-	853,760
Net capital assets	\$ 286,955	\$ 46,948	\$ -	\$ 333,903

Depreciation of \$21,083 was charged to the public safety function for the fiscal year ended December 31, 2022.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Basic Financial Statements (Continued)

(6) Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

(7) Pending Litigation

There are no lawsuits pending against the District at December 31, 2022.

(8) Compensation, Benefits, and Other Payments to Agency Head

Board President Charles Earl also serves as agency head of the District. He serves without compensation. During the year ended December 31, 2022, he received no payments for compensation, benefits or other reimbursements.

**REQUIRED
SUPPLEMENTARY INFORMATION**

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2022

	Budget		Actual	Variance
	Original	Final		Positive (Negative)
Revenue:				
Ad valorem taxes	\$ 62,000	\$ 68,000	\$ 64,914	\$ (3,086)
Fire insurance rebate	8,000	13,000	13,407	407
Grant revenue	-	3,000	3,527	527
Interest	50	100	103	3
Miscellaneous	5,000	-	-	-
Total revenues	<u>75,050</u>	<u>84,100</u>	<u>81,951</u>	<u>(2,149)</u>
Expenditures:				
Current -				
Professional fees	7,500	7,500	5,375	2,125
Truck expenditures	4,500	4,500	6,155	(1,655)
Contract labor	2,500	7,500	7,785	(285)
Dues and subscriptions	-	1,000	1,033	(33)
Insurance	30,000	30,000	25,763	4,237
Maintenance	10,000	7,500	7,345	155
Miscellaneous	500	100	95	5
Office supplies	250	150	145	5
Supplies	5,000	3,800	3,846	(46)
Pension commission	2,000	2,200	2,200	-
Salaries	12,000	12,000	12,000	-
Payroll taxes	925	918	918	-
Postage	150	50	84	(34)
Telephone	1,500	500	683	(183)
Training	750	250	235	15
Travel	2,500	-	-	-
Utilities	5,000	5,500	5,825	(325)
Capital outlay	5,000	68,000	68,031	(31)
Total expenditures	<u>90,075</u>	<u>151,468</u>	<u>147,518</u>	<u>3,950</u>
Net change in fund balance	(15,025)	(67,368)	(65,567)	1,801
Fund balances, beginning	<u>157,898</u>	<u>157,898</u>	<u>157,898</u>	<u>-</u>
Fund balances, ending	<u>\$ 142,873</u>	<u>\$ 90,530</u>	<u>\$ 92,331</u>	<u>\$ 1,801</u>

The accompanying notes are an integral part of this schedule.

ALLEN PARISH FIRE PROTECTION DISTRICT NO. 3
Grant, Louisiana

Notes to Required Supplementary Information

1. Budget and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

Prior to December 15, the Treasurer submits to the President of the Board of Commissioners a proposed operating budget for the period commencing the following January 1.

Budgetary amendments involving the transfer of funds from one department, program, or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Commissioners.

All budgetary appropriations lapse at the end of each fiscal year.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Board of Commissioners.