

**Grant Parish Fire
District Three
Grant Parish Police Jury**

December 31, 2017

**Grant Parish Fire
District Three
Grant Parish Police Jury**

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Accountant's Compilation Report

To the Board of Directors
Grant Parish Fire District Three
Dry Prong, Louisiana

Management is responsible for the accompanying general purpose financial statements of Grant Parish Fire District Three, as of and for the year ended December 31, 2017, 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 American Institute of Certified Public Accountants. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Grant Parish Fire District Three did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2017. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. 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 operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Oestriecher & Company

Oestriecher & Company
Certified Public Accountants
Alexandria, Louisiana

June 04, 2018



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**GRANT PARISH
FIRE DISTRICT THREE
ALL FUND TYPES AND ACCOUNT GROUPS**

**COMBINED BALANCE SHEET
DECEMBER 31, 2017**

	<u>Governmental Fund Type</u>	<u>Account Groups</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>General Fixed Assets</u>	
ASSETS			
Cash and cash equivalents	\$ 58,230	\$ -	\$ 58,230
Investments, at cost	10,875		10,875
Fixed assets	<u>-</u>	<u>663,832</u>	<u>663,832</u>
TOTAL ASSETS	<u>\$ 69,105</u>	<u>\$ 663,832</u>	<u>\$ 732,937</u>
LIABILITIES			
Payroll tax liabilities	\$ 481	\$ -	\$ 481
FUND BALANCE:			
Investment in general fixed assets	-	663,832	663,832
Fund balance:			
Unassigned	<u>68,624</u>	<u>-</u>	<u>68,624</u>
TOTAL FUND BALANCE	<u>68,624</u>	<u>663,832</u>	<u>732,456</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 69,105</u>	<u>\$ 663,832</u>	<u>\$ 732,937</u>

See Accountant's Compilation Report

**GRANT PARISH
FIRE DISTRICT THREE
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2017**

REVENUES	
Ad valorem taxes	\$ 76,892
Grants	2,906
Insurance rebate	11,099
Interest income	54
Revenue sharing	<u>9,385</u>
TOTAL REVENUES	100,336
EXPENDITURES	
Public safety	
Capital outlay	48,662
First responder	240
Forestry Grant	1,642
Insurance	12,543
Miscellaneous	3,192
Payroll taxes	643
Postage	73
Repairs	1,016
Salaries	8,400
Supplies	444
Telephone	1,870
Training	720
Truck fuel and maintenance	14,479
Utilities	<u>3,365</u>
TOTAL EXPENDITURES	<u>97,289</u>
EXCESS OF REVENUES OVER EXPENDITURES	3,047
FUND BALANCE, BEGINNING OF YEAR	<u>65,577</u>
FUND BALANCE, END OF YEAR	<u>\$ 68,624</u>

**GRANT PARISH FIRE DISTRICT THREE
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO
CHIEF EXECUTIVE OFFICER
YEAR ENDED DECEMBER 31, 2017**

	Chris Brunson
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expense	-
Special meals	-

See Accountant's Compilation Report