

**Grant Parish Fire Protection
District Four
Grant Parish Police Jury**

June 30, 2020

**Grant Parish Fire Protection
District Four
Grant Parish Police Jury**

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Accountant's Compilation Report

To the Board of Directors
Grant Parish Fire Protection District Four
Georgetown, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant Parish Fire Protection District Four, as of and for the year ended June 30, 2020, which collectively comprise the District's basic financial statements 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 6 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.

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 Protection District Four did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 regarding depreciation for the year ended June 30, 2020. The effects of this departure from generally accepted accounting principles have not been determined.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the basic financial statements. Such missing information, although not a 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

Oestriecher & Company

Oestriecher & Company
Certified Public Accountants
Alexandria, Louisiana

August 5, 2020

**Grant Parish Fire Protection District Four
Governmental Fund Balance Sheet and Statement of Net Position
June 30, 2020**

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 87,405	\$ -	\$ 87,405
Accrued interest receivable	356	-	356
Investments	38,440	-	38,440
Land	-	24,055	24,055
Other capital assets	-	447,093	447,093
Total assets	\$ 126,201	471,148	\$ 597,349
 LIABILITIES			
	\$ -	-	\$ -
 FUND BALANCE/NET POSITION			
Unassigned	126,201	(126,201)	-
Total fund balance	126,201	(126,201)	-
 Total liabilities and fund balance	 \$ 126,201		
 Net position:			
Net investment in capital assets		471,148	471,148
Unrestricted		126,201	126,201
Total net position		\$ 597,349	\$ 597,349

See Accountant's Compilation Report

Grant Parish Fire Protection District Four
Statement of Activities
Year Ended June 30, 2020

Expenses:	
Public safety-fire protection:	
Materials and services	\$ 46,460
Total program expenses	<u>46,460</u>
General revenues:	
Ad valorem taxes	27,902
Interest income	695
Miscellaneous	9,291
Total general revenues	<u>37,888</u>
Decrease in net position	(8,572)
Net position-beginning of the year	<u>134,773</u>
 Net position-end of the year	 <u><u>\$ 126,201</u></u>

**Grant Parish Fire Protection District Four
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended June 30, 2020**

	Teresa Grice
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

**Grant Parish Fire Protection District Four
Budgetary Comparison Schedule
Year Ended June 30, 2020**

	Budget	Actual	Variance with Budget Positive (Negative)
REVENUES			
Millage Tax	\$ 18,500	\$ 26,112	\$ 7,612
Water Department Fees	3,800	3,721	(79)
Revenue Sharing	-	1,790	1,790
Insurance Rebate 2%	5,600	5,570	(30)
Interest Earned	700	695	(5)
TOTAL REVENUES	28,600	37,888	9,288
EXPENDITURES			
Public safety			
Truck Note/ Interest	5,000	-	5,000
Truck Insurance	3,500	5,481	(1,981)
Truck Fuel/Maintenance	1,200	982	218
Truck Emergency Fund	1,000	-	1,000
Equipment	12,000	34,094	(22,094)
Trainings	500	-	500
Fire Prevention	500	-	500
Office Supplies	500	843	(343)
Utilities	1,500	612	888
Substation Lease	125	125	-
Building/Liability Insurance	1,625	-	1,625
Dues and Subscriptions	200	-	200
Audit	700	800	(100)
Medical Supplies	-	3,078	(3,078)
Miscellaneous	250	445	(195)
TOTAL EXPENDITURES	28,600	46,460	(17,860)
CHANGE IN FUND BALANCE	-	(8,572)	(8,572)
FUND BALANCE, BEGINNING OF YEAR	134,773	134,773	-
FUND BALANCE, END OF YEAR	\$ 134,773	\$ 126,201	\$ -

See Accountant's Compilation Report