

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

December 31, 2020

**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 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant Parish Fire District Three, as of and for the year ended December 31, 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, results of operations, and cash flows. 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 on page 5 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.

Accounting principles generally accepted in the United States require that fixed assets be depreciated. Management has informed us that Grant Parish Fire District Three does not depreciate fixed assets. 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

June 28, 2021

Grant Parish Fire District Three
Governmental Fund Balance Sheet and Statement of Net Position
December 31, 2020

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 142,096	\$ -	\$ 142,096
Land	-	2,000	2,000
Other capital assets	-	728,530	728,530
TOTAL ASSETS	\$ 142,096	\$ 730,530	\$ 872,626
 LIABILITIES			
Payroll tax liability	\$ 618	\$ -	\$ 618
 FUND BALANCE/NET POSITION			
Unassigned	141,478	(141,478)	-
Total fund balance	141,478	(141,478)	-
 Total liabilities and fund balance	 \$ 142,096		
 Net position:			
Net investment in capital assets		730,530	730,530
Unrestricted		141,478	141,478
Total net position		\$ 872,008	\$ 872,008

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**Grant Parish Fire District Three
Statement of Activities
Year Ended December 31, 2020**

Expenses:

Public safety-fire protection:

Materials and services

\$ 59,843

Total program expenses

59,843

General revenues:

Ad valorem taxes

84,576

Interest income

60

Miscellaneous

26,376

Total general revenues

111,012

Increase in net position

51,169

Net position-beginning of the year

90,309

Net position-end of the year

\$ 141,478

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**Grant Parish Fire District Three
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended December 31, 2020**

	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	-

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**Grant Parish Fire District Three
Budgetary Comparison Schedule
Year Ended December 31, 2020**

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES				
Forestry Service Grant	\$ 6,700	\$ 6,700	\$ 6,748	\$ 48
Insurance rebate 2%	10,000	10,000	10,260	260
Miscellaneous	-	-	236	236
Ad valorem tax	81,000	84,000	84,576	576
Revenue sharing	9,000	9,000	9,192	192
TOTAL REVENUES	<u>106,700</u>	<u>109,700</u>	<u>111,012</u>	<u>1,312</u>
EXPENDITURES				
Public safety				
Salaries and payroll taxes	12,500	9,100	9,066	34
Other administrative expense	3,000	2,400	2,408	(8)
Training	1,000	-	-	-
Fuel	2,500	1,200	1,170	30
Tires	1,500	800	810	(10)
Building maintenance	10,000	200	143	57
Equipment purchased	22,500	11,000	10,607	393
Equipment repair	3,500	3,000	2,968	32
Hose inspection	10,000	5,500	5,404	96
Uniforms	1,000	-	-	-
Insurance	15,000	14,000	13,675	325
Office supplies	1,600	1,000	952	48
Postage	150	100	31	69
Truck maintenance	20,000	8,300	8,277	23
Electricity	3,500	1,500	1,503	(3)
Telephone	1,500	1,600	1,558	42
Water	350	300	306	(6)
Exterminating	100	-	-	-
First responder/Medical supplies	1,000	1,000	965	35
TOTAL EXPENDITURES	<u>110,700</u>	<u>61,000</u>	<u>59,843</u>	<u>1,157</u>
CHANGE IN FUND BALANCE	(4,000)	48,700	51,169	2,469
FUND BALANCE, BEGINNING OF YEAR	<u>90,309</u>	<u>90,309</u>	<u>90,309</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 86,309</u>	<u>\$ 139,009</u>	<u>\$ 141,478</u>	<u>\$ 2,469</u>

See Accountant's Compilation Report