

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

December 31, 2019

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

Table of Contents

	Page
Accountant's Compilation Report.....	1
Fund Financial Statements-Governmental Fund:	
Governmental Fund Balance Sheet and Statement of Net Position	3
Statement of Activities	4
Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer	5
Budget Comparison Schedule.....	6



OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)
CERTIFIED PUBLIC ACCOUNTANTS

4641 WINDERMERE PLACE
ALEXANDRIA, LA 71303

P.O. BOX 13500 • ALEXANDRIA, LA 71315-3500

PHONE (318) 448-3556 FAX (318) 448-4236
acct@oandcocpas.com

EMILE P. OESTRIECHER, III, CPA
KURT G. OESTRIECHER, CPA
DALE P. DeSELLE, CPA

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, 2019, 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 CPA. Never Underestimate The Value.™

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

May 12, 2020

Grant Parish Fire District Three
Governmental Fund Balance Sheet and Statement of Net Position
December 31, 2019

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 90,944	\$ -	\$ 90,944
Land	-	2,000	2,000
Other capital assets	-	717,923	717,923
TOTAL ASSETS	\$ 90,944	\$ 719,923	\$ 810,867
LIABILITIES			
Payroll tax liabilities	\$ 635	\$ -	\$ 635
FUND BALANCE/NET POSITION			
Unassigned	90,309	(90,309)	-
Total fund balance	90,309	(90,309)	-
Total liabilities and fund balance	\$ 90,944		
Net position:			
Net investment in capital assets		719,923	719,923
Unrestricted		90,309	90,309
Total net position		\$ 810,232	\$ 810,232

See Accountant's Compilation Report

**Grant Parish Fire District Three
Statement of Activities
Year Ended December 31, 2019**

Expenses:	
Public safety-fire protection:	
Materials and services	\$ 105,070
Total program expenses	<u>105,070</u>
General revenues:	
Ad valorem taxes	81,550
Interest income	55
Miscellaneous	<u>24,594</u>
Total general revenues	106,199
Increase in net position	<u>1,129</u>
Net position-beginning of the year	<u>89,180</u>
Net position-end of the year	<u>\$ 90,309</u>

See Accountant's Compilation Report

**Grant Parish Fire District Three
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended December 31, 2019**

	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

**Grant Parish Fire District Three
Budgetary Comparison Schedule
Year Ended December 31, 2019**

	<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	\$ 2,000	\$ 5,100	\$ 5,108	\$ 8
Insurance rebate 2%	10,500	10,500	10,180	(320)
Miscellaneous	-	-	155	155
Ad valorem tax	77,000	81,500	81,550	50
Revenue sharing	<u>8,500</u>	<u>9,200</u>	<u>9,206</u>	<u>6</u>
TOTAL REVENUES	98,000	106,300	106,199	(101)
EXPENDITURES				
Public safety				
Salaries and payroll taxes	11,500	10,000	10,254	(254)
Other administrative expense	4,300	3,000	2,893	107
Training	2,500	500	429	71
Fuel	4,000	2,000	1,833	167
Tires	3,000	2,000	2,100	(100)
Building maintenance	2,000	2,000	559	1,441
Equipment purchased	15,000	36,000	36,599	(599)
Equipment repair	3,000	6,000	6,376	(376)
Hose inspection	10,000	10,000	9,850	150
Uniforms	1,000	-	-	-
Insurance	13,000	14,000	14,303	(303)
Office supplies	1,300	1,300	2,238	(938)
Postage	100	100	198	(98)
Truck maintenance	20,000	12,000	11,389	611
Electricity	3,400	3,400	2,298	1,102
Telephone	2,000	2,000	2,678	(678)
Water	300	300	319	(19)
Exterminating	100	100	-	100
First responder/Medical supplies	<u>1,500</u>	<u>1,500</u>	<u>754</u>	<u>746</u>
TOTAL EXPENDITURES	<u>98,000</u>	<u>106,200</u>	<u>105,070</u>	<u>1,130</u>
CHANGE IN FUND BALANCE	-	100	1,129	1,029
FUND BALANCE, BEGINNING OF YEAR	<u>89,180</u>	<u>89,180</u>	<u>89,180</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 89,180</u>	<u>\$ 89,280</u>	<u>\$ 90,309</u>	<u>\$ 1,029</u>

See Accountant's Compilation Report