

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

June 30, 2019

**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, 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 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, 2019. 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

October 11, 2019

Grant Parish Fire Protection District Four
Governmental Fund Balance Sheet and Statement of Net Position
June 30, 2019

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS			
Cash and cash equivalents	\$ 96,563	\$ -	\$ 96,563
Accrued interest receivable	338	-	338
Investments	37,872	-	37,872
Land	-	24,055	24,055
Other capital assets	-	412,999	412,999
Total assets	<u>\$ 134,773</u>	<u>437,054</u>	<u>\$ 571,827</u>
LIABILITIES	\$ -	-	\$ -
FUND BALANCE/NET POSITION			
Unassigned	<u>134,773</u>	<u>(134,773)</u>	<u>-</u>
Total fund balance	<u>134,773</u>	<u>(134,773)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 134,773</u>		
Net position:			
Net investment in capital assets		437,054	437,054
Unrestricted		<u>134,773</u>	<u>134,773</u>
Total net position		<u>\$ 571,827</u>	<u>\$ 571,827</u>

See Accountant's Compilation Report

**Grant Parish Fire Protection District Four
Statement of Activities
Year Ended June 30, 2019**

Expenses:	
Public safety-fire protection:	
Materials and services	\$ 11,229
Total program expenses	<u>11,229</u>
General revenues:	
Ad valorem taxes	25,417
Interest income	672
Miscellaneous	<u>9,233</u>
Total general revenues	<u>35,322</u>
Increase in net position	24,093
Net position-beginning of the year	<u>110,680</u>
 Net position-end of the year	 <u><u>\$ 134,773</u></u>

Grant Parish Fire Protection District Four
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended June 30, 2019

	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, 2019**

	<u>Budget</u>		<u>Actual</u>	Variance with Final Budget Positive
	<u>Original</u>	<u>Final</u>		(Negative)
REVENUES				
Millage Tax	\$ 18,500	\$ 24,200	\$ 24,236	\$ 36
Water Department Fees	3,800	3,000	3,019	19
Revenue Sharing	-	1,200	1,181	(19)
Insurance Rebate 2%	5,600	6,100	6,119	19
Interest Earned	700	700	672	(28)
Miscellaneous	-	100	95	(5)
TOTAL REVENUES	28,600	35,300	35,322	22
EXPENDITURES				
Public safety				
Truck Note/ Interest	5,000	-	-	-
Truck Insurance	3,500	5,200	5,174	26
Truck Fuel/Maintenance	1,500	700	721	(21)
Truck Emergency Fund	1,000	-	-	-
Equipment	12,000	-	-	-
Trainings	500	-	-	-
Fire Prevention	500	500	473	27
Office Supplies	500	100	25	75
Utilities	1,800	1,100	1,052	48
Substation Lease	125	100	125	(25)
Building/Liability Insurance	1,800	-	-	-
Dues and Subscriptions	200	200	150	50
Audit	650	700	750	(50)
Medical Supplies	-	100	109	(9)
Miscellaneous	475	2,700	2,650	50
TOTAL EXPENDITURES	29,550	11,400	11,229	171
CHANGE IN FUND BALANCE	(950)	23,900	24,093	(149)
FUND BALANCE, BEGINNING OF YEAR	89,247	89,247	89,247	-
FUND BALANCE, END OF YEAR	\$ 88,297	\$ 113,147	\$ 113,340	\$ (149)

See Accountant's Compilation Report