

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

**December 31, 2018**

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

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# OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)

## CERTIFIED PUBLIC ACCOUNTANTS

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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 June 30, 2018, 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.



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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 10, 2019

**Grant Parish Fire District Three**  
**Governmental Fund Balance Sheet and Statement of Net Position**  
**December 31, 2018**

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 89,882	\$ -	\$ 89,882
Land	-	2,000	2,000
Other capital assets	-	681,325	681,325
<b>TOTAL ASSETS</b>	<b>\$ 89,882</b>	<b>\$ 683,325</b>	<b>\$ 773,207</b>
 <b>LIABILITIES</b>			
Payroll tax liabilities	\$ 702	\$ -	\$ 702
 <b>FUND BALANCE/NET POSITION</b>			
Unassigned	89,180	(89,180)	-
<b>Total liabilities and fund balance</b>	<b>89,180</b>	<b>(89,180)</b>	<b>702</b>
<b>Total liabilities and fund balance</b>	<b>\$ 89,882</b>		
 <b>Net position:</b>			
Net investment in capital assets		683,325	683,325
Unrestricted		89,180	89,180
Total net position		<b>\$ 772,505</b>	<b>\$ 772,505</b>

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**Grant Parish Fire District Three  
Statement of Activities  
Year Ended December 31, 2018**

<b>Expenses:</b>	
Public safety-fire protection:	
Materials and services	\$ 77,477
<b>Total program expenses</b>	<u>77,477</u>
<b>General revenues:</b>	
Ad valorem taxes	77,041
Interest income	54
Miscellaneous	<u>20,939</u>
<b>Total general revenues</b>	98,034
Increase in net position	<u>20,557</u>
<b>Net position-beginning of the year</b>	<u>68,623</u>
<b>Net position-end of the year</b>	<u>\$ 89,180</u>

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**Grant Parish Fire District Three  
Schedule of Compensation, Benefits, and Other Payments to  
Chief Executive Officer  
Year Ended December 31, 2018**

	<b>Chris Brunson</b>
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, 2018**

	<u>Budget</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<b>REVENUES</b>				
Forestry Service Grant	\$ 2,000	\$ 2,000	\$ 1,605	\$ (395)
Insurance rebate 2%	10,500	10,500	10,117	(383)
Interest income	-	-	54	54
Ad valorem tax	77,000	77,000	77,041	41
Revenue sharing	<u>8,500</u>	<u>8,500</u>	<u>9,217</u>	<u>717</u>
<b>TOTAL REVENUES</b>	98,000	98,000	98,034	34
<b>EXPENDITURES</b>				
Public safety				
Salaries and payroll taxes	11,500	11,500	9,043	2,457
Other administrative expense	4,300	4,300	3,072	1,228
Training	2,500	-	-	-
Fuel	4,000	4,000	1,859	2,141
Tires	3,000	-	-	-
Building maintenance	2,000	2,000	1,552	448
Equipment purchased	15,000	15,000	19,493	(4,493)
Equipment repair	3,000	3,000	1,530	1,470
Uniforms	1,000	1,000	4,646	(3,646)
Insurance	13,000	13,000	13,152	(152)
Office supplies	1,300	1,300	371	929
Postage	100	100	28	72
Truck maintenance	20,000	16,000	15,974	26
Truck payment	10,000	-	-	-
Electricity	3,400	3,400	3,266	134
Telephone	2,000	2,000	2,220	(220)
Water	300	300	448	(148)
Exterminating	100	100	-	100
First responder/Medical supplies	<u>1,500</u>	<u>1,500</u>	<u>823</u>	<u>677</u>
<b>TOTAL EXPENDITURES</b>	<u>98,000</u>	<u>78,500</u>	<u>77,477</u>	<u>1,023</u>
<b>CHANGE IN FUND BALANCE</b>	-	19,500	20,557	(989)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>68,623</u>	<u>68,623</u>	<u>68,623</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 68,623</u>	<u>\$ 88,123</u>	<u>\$ 89,180</u>	<u>\$ (989)</u>

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