

**FIRE PROTECTION DISTRICT NO. 4
OF GRANT PARISH**

Financial Statements

June 30, 2023

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THE VERCHER GROUP

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Fire Protection District No. 4 of Grant Parish (a component unit of the Grant Parish Police Jury, Louisiana), as of and for the year ended June 30, 2023, which collectively comprise the Fire Protection District No. 4 of Grant Parish'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 omitted management's discussion & analysis and budgetary comparison schedule that accounting principles generally accepted in the United States of America 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of 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 Fire Protection District No. 4 of Grant Parish'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.

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
May 24, 2026

Basic Financial Statements

**Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana
Statement of Financial Position
June 30, 2023**

ASSETS	
Current Assets	
Cash	\$ 120,372
Investments	38,440
Ad Valorem Tax Receivable	30,770
Total Current Assets	<u>189,582</u>
Non-Current Assets	
Property, Plant, & Equipment, Net	<u>391,849</u>
Total Non-Current Assets	<u>391,849</u>
TOTAL ASSETS	<u><u>581,431</u></u>
LIABILITIES	
Current Liabilities	
Total Current Liabilities	<u>-0-</u>
Non-Current Liabilities	
Total Non-Current Liabilities	<u>-0-</u>
TOTAL LIABILITIES	<u><u>-0-</u></u>
NET POSITION	
Net Investment in Capital Assets	391,849
Unrestricted	189,582
TOTAL NET POSITION	<u><u>\$ 581,431</u></u>

See independent accountant's compilation report.

**Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana
Statement of Activities
Year Ended June 30, 2023**

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	CAPITAL GRANTS	GOVERNMENTAL ACTIVITIES
Governmental Activities				
General Government	\$ (43,899)	\$ -0-	\$ -0-	\$ (43,899)
Total	\$ (43,899)	\$ -0-	\$ -0-	\$ (43,899)
		GENERAL REVENUES		
		Ad Valorem Taxes		43,398
		Miscellaneous Income		2,555
		TOTAL GENERAL REVENUES		45,953
		CHANGE IN NET POSITION		2,054
		NET POSITION – BEGINNING		579,377
		NET POSITION – ENDING		\$ 581,431

See independent accountant's compilation report.

**Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana
Balance Sheet
June 30, 2023**

ASSETS	
Cash	\$ 120,372
Investments	38,440
Taxes Receivable	30,770
TOTAL ASSETS	<u>189,582</u>
 LIABILITIES & FUND BALANCE	
Fund Balance, Unassigned	189,582
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 189,582</u>

See independent accountant's compilation report.

**Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana
Reconciliation of the Balance Sheet – Governmental Funds
to the Statement of Financial Position
Year Ended June 30, 2023**

Total fund balance – governmental funds	\$	189,582
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.		391,849
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		-0-
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Total net position of governmental activities	\$	<u>581,431</u>
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See independent accountant’s compilation report.

**Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana
Statement of Revenues, Expenditures, & Changes in Fund Balance
For the Year Ended June 30, 2023**

REVENUES	
Ad Valorem Tax	\$ 43,398
Miscellaneous Income	2,555
TOTAL REVENUES	<u>45,953</u>
 EXPENDITURES	
Truck Fuel and Repairs	422
Insurance	5,162
Repairs and Maintenance	680
Supplies	1,514
Utilities	2,062
Other Operating	2,227
TOTAL EXPENDITURES	<u>12,067</u>
 NET CHANGE IN FUND BALANCE	 33,886
 FUND BALANCE - BEGINNING	 <u>155,696</u>
FUND BALANCE - ENDING	<u><u>\$ 189,582</u></u>

See independent accountant's compilation report.

**Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances
of Government Funds to the Statement of Activities
Year Ended June 30, 2023**

Net change in fund balance – total governmental funds \$ 33,886

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlay	-0-
Depreciation	(31,832)
	(31,832)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Principal Paid	-0-
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Change in net position of governmental activities \$ 2,054

See independent accountant's compilation report.

Supplementary Information

**Fire Protection District No. 4 of Grant Parish
Georgetown, Louisiana**

**Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2023**

Fire Protection District No. 4
Teresa Grice, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

*An example of an un-vouchered expense would be a travel advance.

See independent accountant's compilation report.



Other Reports

**FIRE PROTECTION DISTRICT NO. 4 OF GRANT PARISH
GEORGETOWN, LOUISIANA**

MANAGEMENT LETTER COMMENTS

During the course of our compilation, we observed conditions and circumstances that may be improved. Below are items noted for improvement, our recommendation for improvement and the Fire District's plan for corrective action.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2023-001 Late Filing of Annual Financials

Condition: The District did not timely file their financial statements with the Legislative Auditor's on a timely basis.

Criteria: LSA-RS 24:514, LSA-RS 33:463, and/or LSA-RS 39:92, as applicable, require that governmental units file their financial statements annually with the Legislative Auditor's Office within six months of the entity's year end closing.

Cause of Condition: Not having the financial statements completed on time.

Potential Effect of Condition: Compliance finding and a freeze on grant funding.

Recommendation: The District should have their financials completed in time to file with the Legislative Auditor's Office within six months of the Districts' year end closing.

Client Response and Corrective Action: The District will have their financials completed in time to file with the Legislative Auditor's Office within six months of the District's year end closing.

Contact Person: Teresa Grice, President

Anticipated Date of Completion: June 30, 2026