

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

Annual Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 2025
With Supplemental Information Schedules

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

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OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana
Contents, December 31, 2025

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Practice Limited to
Governmental Accounting,
Auditing and
Financial Reporting

Accountant's Compilation Report

BOARD OF COMMISSIONERS
OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Oak Grove Fire District, a component unit of the West Carroll Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Oak Grove Fire District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such 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 a appropriate operational, economic, or historical context. This information is the representation of management. This information was subject to my compilation agreement, however, I have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

The schedule of compensation, benefits, and other payments to agency head on page 23 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information has been compiled from information that is the representation of management. I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Management has omitted Management's Discussion and Analysis 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.



West Monroe, Louisiana
June 25, 2026

**ANNUAL FINANCIAL STATEMENTS
(OVERVIEW)**

Statement A**OAK GROVE FIRE DISTRICT**
Oak Grove, Louisiana**STATEMENT OF NET POSITION**
December 31, 2025**ASSETS**

Cash and cash equivalents	\$100,587
Receivables - sales taxes	12,843
Capital assets (net of accumulated depreciation)	<u>177,409</u>
TOTAL ASSETS	<u>\$290,839</u>

LIABILITIES

Accounts payable	<u>6,336</u>
TOTAL LIABILITIES	<u>6,336</u>

NET ASSETS

Invested in capital assets, net of related debt	177,409
Unrestricted	<u>107,094</u>
TOTAL NET POSITION	<u><u>\$284,503</u></u>

See accompanying notes and accountant's compilation report.

Statement B

OAK GROVE FIRE DISTRICT
Oak Grove, LouisianaSTATEMENT OF ACTIVITIES
December 31, 2025

Public safety:	
Operating services	\$73,289
Materials and supplies	52,845
Depreciation expense	<u>32,191</u>
Total Program Expenses	<u>158,325</u>
General revenues:	
Taxes - sales	140,944
State grants	6,964
Fire insurance rebate	17,094
Local grant	1,127
Miscellaneous	<u>3,391</u>
Total general revenues	<u>169,520</u>
Change in Net Position	11,195
Net Position - Beginning of year	<u>273,308</u>
Net Position - End of year	<u><u>\$284,503</u></u>

See accompanying notes and accountant's compilation report.

Statement C

**OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana
GOVERNMENTAL FUND**

Balance Sheet, December 31, 2025

ASSETS

Cash and cash equivalents	\$100,587
Receivables - ad valorem taxes	<u>12,843</u>
TOTAL ASSETS	<u>\$113,430</u>

LIABILITIES AND FUND BALANCE

Liabilities - accounts payable	\$6,336
Fund balance - unassigned	<u>107,094</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$113,430</u>

See accompanying notes and accountant's compilation report.

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

Reconciliation of Governmental Fund
Balance Sheet to the Statement of Net Assets

For the Year Ended December 31, 2025

Total Fund Balance at December 31, 2025 - Governmental Fund (Statement C)		<u>\$107,094</u>
Cost of capital assets at December 31, 2025	\$1,041,193	
Less: Accumulated depreciation as of December 31, 2025	<u>(863,784)</u>	<u>177,409</u>
Net Position at December 31, 2025 (Statement A)		<u><u>\$284,503</u></u>

See accompanying notes and accountant's compilation report.

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended December 31, 2025

REVENUES

Sales taxes	\$140,944
Intergovernmental revenues:	
State grant	6,964
Fire insurance rebate	17,094
Local grant	1,127
Miscellaneous	3,391
Total revenues	<u>169,520</u>

EXPENDITURES

Public safety:	
Current:	
Operating services	73,289
Materials and supplies	52,845
Capital outlay	105,407
Total expenditures	<u>231,541</u>

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES (62,021)

FUND BALANCE AT BEGINNING OF YEAR 169,115

FUND BALANCE AT END OF YEAR \$107,094

See accompanying notes and accountant's compilation report.

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

Reconciliation of Governmental Fund
Statement of Revenue, Expenditures, and Changes
in Fund Balances to the Statement of Activities

For the Year Ended December 31, 2025

Total net change in fund balance - governmental fund (Statement D)	(\$62,021)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental fund as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.

73,216

Change in net position of governmental activities (Statement B)

<u>\$11,195</u>

See accompanying notes and accountant's compilation report.

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Oak Grove Fire District was created by the West Carroll Parish Police Jury, as authorized by Louisiana Revised Statute 40:1492 on July 11, 1988. The district is governed by a five member board appointed by the police jury. Board members serve without compensation. The district is responsible for maintaining and operating fire stations and equipment and providing fire protection within the boundaries of the district.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the West Carroll Parish Police Jury is the financial reporting entity for West Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement 14 established criteria for determining which component units should be considered part of the West Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

OAK GROVE FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created the district, appoints the commissioners of the district, and has the ability to impose its will on the district, the district was determined to be a component unit of the West Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the West Carroll Parish financial reporting entity.

B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS

The district's basic financial statements include both government-wide (reporting the district as a whole) and fund financial statements (reporting the district's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the district are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the district.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The district first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are

OAK GROVE FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the district's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the district's general revenues.

Allocation of Indirect Expenses - The district reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the district are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the district. The focus of governmental fund financial statements is on major funds rather than reporting funds by type.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. The district's current operations require the use of only governmental funds. The governmental fund type used by the district is described as follows:

Governmental Fund Type

General Fund - The General Fund is the principal fund of the district and is used to account for the operations of the district's office. The various

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

fees and charges due to the district's office are accounted for in this fund.
General operating expenditures are paid from this fund.

D. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

1. Accrual:

The governmental type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The

OAK GROVE FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

governmental funds use the following practices in recording revenues and expenditures:

Revenues

Sales taxes are recognized in the month received by the district's collection agent, the West Carroll Parish School Board.

Other intergovernmental revenues are recorded when the district is entitled to the funds.

Interest income on demand deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, sales taxes and other intergovernmental revenues have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGET PRACTICES

A preliminary budget for the ensuing year is prepared by the board of commissioners in November and made available to the public. The budget is then adopted during the regular December meeting. The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is established and controlled by the board of commissioners at the object level of expenditure. Encumbrance accounting is not used by the board. Appropriations lapse at year-end and must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent amendments.

OAK GROVE FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

F. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The fire district maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the fire district, no salvage value is taken into consideration for depreciation purposes. Assets include land, buildings, vehicles, and equipment. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	10 - 30 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 20 years
Equipment	5 - 20 years

G. LONG-TERM DEBT

The Oak Grove Fire District has no long-term debt at the end of the year.

H. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

I. CASH

Under state law, the district may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district may invest in certificates and time deposits of state banks

OAK GROVE FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2025, the district has cash and cash equivalents (book balances) totaling \$100,587.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the fire district that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the fire district's name.

Cash and cash equivalents (bank balances) of \$102,719 at December 31, 2025, are fully secured by federal deposit insurance.

J. SALES TAX

On April 1, 2006, voters of the parish approved the renewal of a one-half of one per cent sales tax to be dedicated and used to provide fire protection in the eight fire protection districts in the parish through the acquisition, construction, improvement, operation and maintenance of equipment, property and facilities to be used in providing such fire protection, including payment of the costs of training and obtaining water for fire protection purposes and the payment of debt service on debt obligations issued for such purposes. The tax was renewed for a period of ten years and will expire on January 1, 2027. By an agreement between the police jury and the West Carroll Parish School Board, the school board served as the collection agent for the sales tax.

K. RISK MANAGEMENT

The fire district is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; and injuries to employees. To handle such risk of loss, the fire district maintains a commercial insurance policy covering property, employee liability, and public officials liability. No claims were paid on any of the policies during the past three

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana
Notes to the Financial Statements (Continued)

years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2025.

L. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance. The Oak Grove Fire District adopted GASB Statement 54 for the year ended December 31, 2025. As such, fund balances of the governmental funds are classified as follows:

Nonspendable - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted - represents balances where constraints have been established by parties outside the Indigent Defender Fund's office or imposed by law through constitutional provisions or enabling legislation.

OAK GROVE FIRE DISTRICT

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

Committed - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Indigent Defender Fund's highest level of decision-making authority.

Assigned - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$107,094. If applicable, the district would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

2. CHANGES IN CAPITAL ASSETS

The following presents the changes in capital assets for the year ended December 31, 2025:

Balance, January 1, 2025	\$935,786
Additions	225,596
Deletions	<u>(120,189)</u>
Balance, December 31, 2025	1,041,193
Less accumulated depreciation	<u>(863,784)</u>
Net Capital Assets	<u><u>\$177,409</u></u>

Deletion was CIP completed during audit period. Depreciation expense of \$32,191 was charged to the public safety function.

3. LITIGATION AND CLAIMS

The district is not involved in any litigation at December 31, 2025, nor is it aware of any unasserted claims.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

BUDGETARY COMPARISON SCHEDULE - ORIGINAL
GENERAL FUND

For the Year Ended December 31, 2025

	ORIGINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - sales	\$120,000	\$140,944	\$20,944
Intergovernmental revenues:			
State grants		6,964	6,964
Fire Insurance rebate	16,500	17,094	594
Local grant		1,127	1,127
Miscellaneous		3,391	3,391
Total revenues	<u>136,500</u>	<u>169,520</u>	<u>33,020</u>
EXPENDITURES			
Current:			
Public Safety:			
Operating services	55,800	73,289	(17,489)
Materials and supplies	27,800	52,845	(25,045)
Capital outlay	35,000	105,407	(70,407)
Total expenditures	<u>118,600</u>	<u>231,541</u>	<u>(112,941)</u>
EXCESS OF REVENUES OVER EXPENDITURES	17,900	(62,021)	(79,921)
FUND BALANCE AT BEGINNING OF YEAR	<u>NONE</u>	<u>169,115</u>	<u>169,115</u>
FUND BALANCE AT END OF YEAR	<u>\$17,900</u>	<u>\$107,094</u>	<u>\$89,194</u>

See accompanying note to budgetary comparison schedule.

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

BUDGETARY COMPARISON SCHEDULE - AMENDED
GENERAL FUND

For the Year Ended December 31, 2025

	FINAL AMENDED BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes - sales	\$137,000	\$140,944	\$3,944
Intergovernmental revenues:			
State grants	8,090	6,964	(1,126)
Fire Insurance rebate	17,000	17,094	94
Local grant		1,127	1,127
Miscellaneous	3,390	3,391	1
Total revenues	<u>165,480</u>	<u>169,520</u>	<u>4,040</u>
EXPENDITURES			
Current:			
Public Safety:			
Operating services	75,400	73,289	2,111
Materials and supplies	50,700	52,845	(2,145)
Capital outlay	105,000	105,407	(407)
Total expenditures	<u>231,100</u>	<u>231,541</u>	<u>(441)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(65,620)	(62,021)	3,599
FUND BALANCE AT BEGINNING OF YEAR	<u>100,000</u>	<u>169,115</u>	<u>69,115</u>
FUND BALANCE AT END OF YEAR	<u>\$34,380</u>	<u>\$107,094</u>	<u>\$72,714</u>

See accompanying note to budgetary comparison schedule.

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district and amended during the year, as necessary. The budget is established and controlled by the board of commissioners at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the board of commissioners.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts for the year ended December 31, 2025. There was one budget amendment for the year.

Schedule 3

OAK GROVE FIRE DISTRICT
Oak Grove, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head
For the Year Ended December 31, 2025

MYRL SISTRUNK, FIRE CHIEF

PURPOSE	AMOUNT
Volunteer firefighter reimbursement	\$750

See accountant's compilation report.