

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

**Financial Statements**

**June 30, 2021**

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## **THE VERCHER GROUP**

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### MEMBERS

American Institute of  
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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, 2021, 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 21, 2026

## **Basic Financial Statements**

**Fire Protection District No. 4 of Grant Parish  
Georgetown, Louisiana  
Statement of Financial Position  
June 30, 2021**

<b>ASSETS</b>	
<b>Current Assets</b>	
Cash	\$ 74,488
Investments	38,440
Ad Valorem Tax Receivable	26,765
<b>Total Current Assets</b>	<u>139,693</u>
<b>Non-Current Assets</b>	
Property, Plant, & Equipment, Net	<u>441,341</u>
<b>Total Non-Current Assets</b>	<u>441,341</u>
<b>TOTAL ASSETS</b>	<u><u>581,034</u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Total Current Liabilities</b>	<u>-0-</u>
<b>Non-Current Liabilities</b>	
<b>Total Non-Current Liabilities</b>	<u>-0-</u>
<b>TOTAL LIABILITIES</b>	<u><u>-0-</u></u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	441,341
Unrestricted	139,693
<b>TOTAL NET POSITION</b>	<u><u>\$ 581,034</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, 2021**

<b>FUNCTIONS/PROGRAMS</b>	<b>EXPENSES</b>	<b>CHARGES FOR SERVICES</b>	<b>CAPITAL GRANTS</b>	<b>GOVERNMENTAL ACTIVITIES</b>
Governmental Activities				
General Government	\$ (45,706)	\$ -0-	\$ -0-	\$ (45,706)
Total	\$ (45,706)	\$ -0-	\$ -0-	\$ (45,706)
		<b>GENERAL REVENUES</b>		
		Ad Valorem Taxes		27,015
		Miscellaneous Income		2,376
		<b>TOTAL GENERAL REVENUES</b>		<b>29,391</b>
		<b>CHANGE IN NET POSITION</b>		(16,315)
		<b>NET POSITION – BEGINNING</b>		597,349
		<b>NET POSITION – ENDING</b>	\$	581,034

See independent accountant's compilation report.

**Fire Protection District No. 4 of Grant Parish  
Georgetown, Louisiana  
Balance Sheet  
June 30, 2021**

<b>ASSETS</b>	
Cash	\$ 112,928
Taxes Receivable	<u>26,765</u>
<b>TOTAL ASSETS</b>	<u><u>139,693</u></u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Fund Balance, Unassigned	<u>139,693</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><u>\$ 139,693</u></u>

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, 2021**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 27,015
Miscellaneous Income	2,376
<b>TOTAL REVENUES</b>	<u>29,391</u>
 <b>EXPENDITURES</b>	
Truck Fuel and Repairs	3,867
Insurance	5,153
Repairs and Maintenance	1,770
Utilities	1,080
Office Expense	169
Other Operating	3,860
<b>TOTAL EXPENDITURES</b>	<u>15,899</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 13,492
 <b>FUND BALANCE - BEGINNING</b>	 <u>126,201</u>
<b>FUND BALANCE - ENDING</b>	<b>\$ <u>139,693</u></b>

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, 2021**

Net change in fund balance – total governmental funds \$ 13,492

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	(29,807)

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	\$ <u>(16,315)</u>
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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, 2021**

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**

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During the course of our review, 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**

**2021-001 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