

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

December 31, 2022

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

Table of Contents

	Page
Accountant’s Compilation Report.....	1
Fund Financial Statements-Governmental Fund:	
Governmental Fund Balance Sheet and Statement of Net Position	3
Statement of Activities.....	4
Schedule of Compensation, Benefits, and Other Payments to Chief Executive Officer	5
Budgetary Comparison Schedule.....	6



**OESTRIECHER
& COMPANY, CPAs**

Beyond the Numbers

www.oandcocpas.com

Emile P. Oestriecher III, CPA

Kurt G. Oestriecher, CPA

Katy E. McClure, CPA

Dale P. De Selle, CPA

Heather D. Apostolov, CPA

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 December 31, 2022, which collectively comprise the 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. 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 and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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.

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 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.

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

November 21, 2023

Grant Parish Fire District Three
Governmental Fund Balance Sheet and Statement of Net Position
December 31, 2022

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 163,197	\$ -	\$ 163,197
Land	-	2,000	2,000
Other capital assets	-	793,228	793,228
TOTAL ASSETS	\$ 163,197	\$ 795,228	\$ 958,425
 LIABILITIES			
Payroll liabilities	\$ 522	\$ -	\$ 522
 FUND BALANCE/NET POSITION			
Unassigned	162,675	(162,675)	-
Total fund balance	162,675	(162,675)	-
 Total liabilities and fund balance	 \$ 163,197		
 Net position:			
Net investment in capital assets		795,228	795,228
Unrestricted		162,675	162,675
Total net position		\$ 957,903	\$ 957,903

See Accountant's Compilation Report

**Grant Parish Fire District Three
Statement of Activities
Year Ended December 31, 2022**

Expenses:	
Public safety-fire protection:	
Materials and services	\$ 72,512
Total program expenses	<u>72,512</u>
General revenues:	
Ad valorem taxes	87,079
Interest income	39
Miscellaneous	<u>30,948</u>
Total general revenues	118,066
Increase in net position	<u>45,554</u>
Net position-beginning of the year	<u>912,349</u>
Net position-end of the year	<u>\$ 957,903</u>

See Accountant's Compilation Report

**Grant Parish Fire District Three
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended December 31, 2022**

	Chris Brunson
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 District Three
Budgetary Comparison Schedule
Year Ended December 31, 2022**

	Budget		Actual	Variance with Final Budget Positive
	Original	Final		(Negative)
REVENUES				
Forestry Service Grant	\$ 2,050	\$ 2,050	\$ 2,073	\$ 23
Insurance rebate 2%	10,000	10,000	19,314	9,314
Miscellaneous	-	-	564	564
Ad valorem tax	86,000	86,000	87,079	1,079
Revenue sharing	9,000	9,000	9,036	36
TOTAL REVENUES	107,050	107,050	118,066	11,016
EXPENDITURES				
Public safety				
Salaries and payroll taxes	23,500	23,500	11,842	11,658
Other administrative expense	2,800	2,800	2,491	309
Equipment Inspections	9,700	9,700	7,061	2,639
Training	800	800	-	800
Fuel	3,000	3,000	2,589	411
Tires	2,500	2,500	2,315	185
Building maintenance	4,000	4,000	764	3,236
Equipment purchased	13,500	13,500	53,131	(39,631)
Equipment repair	3,500	3,500	5,190	(1,690)
Hose inspection	-	-	-	-
Uniforms	500	500	-	500
Insurance	16,500	16,500	15,937	563
Miscellaneous	-	-	900	(900)
Office supplies	2,000	2,000	1,575	425
Postage	150	150	134	16
Truck maintenance	20,000	20,000	14,592	5,408
Electricity	4,200	4,200	3,306	894
Edispatch	-	-	-	-
Telephone	1,400	1,400	1,147	253
Water	400	400	336	64
Exterminating	100	100	-	100
First responder/Medical supplies	4,000	4,000	2,333	1,667
TOTAL EXPENDITURES	112,550	112,550	125,643	(13,093)
CHANGE IN FUND BALANCE	(5,500)	(5,500)	(7,577)	(2,077)
FUND BALANCE, BEGINNING OF YEAR	170,252	170,252	170,252	-
FUND BALANCE, END OF YEAR	\$ 164,752	\$ 164,752	\$ 162,675	\$ (2,077)

Note A - Explanation of difference between expenditures for the general fund on a budgetary basis and general fund on a GAAP basis.

Actual (budgetary basis expenditure from the budgetary comparison schedule	\$ 125,643
Adjustments:	
Purchase of equipment	(53,131)
Total expenditures as reported on the statement of activities	\$ 72,512

See Accountant's Compilation Report