Grant Parish Fire District Three
Grant Parish Police Jury

December 31, 2025

Grant Parish Fire District Three
Grant Parish Police Jury

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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 December 31, 2025, 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.

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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.

We are not independent with respect to Grant Parish Fire District Three.

Oestriecher & Company

Oestriecher & Company
Certified Public Accountants
Alexandria, Louisiana

June 25, 2026

Grant Parish Fire District Three
Governmental Fund Balance Sheet and Statement of Net Position
December 31, 2025

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and cash equivalents	$ 115,723	$ -	$ 115,723
Land	-	2,000	2,000
Other capital assets	-	974,043	974,043
TOTAL ASSETS	$ 115,723	$ 976,043	$ 1,091,766
LIABILITIES			
Payroll liabilities	$ 997	$ -	$ 997
FUND BALANCE/NET POSITION			
Unassigned	114,726	(114,726)	-
Total fund balance	114,726	(114,726)	-
Total liabilities and fund balance	$ 115,723		
Net position:			
Net investment in capital assets		976,043	976,043
Unrestricted		114,726	114,726
Total net position		$ 1,090,769	$ 1,090,769

Grant Parish Fire District Three
Statement of Activities
Year Ended December 31, 2025

Expenses:	
Public safety-fire protection:	
Materials and services	$ 96,358
Total program expenses	96,358
General revenues:	
Ad valorem taxes	104,539
Interest income	39
Miscellaneous	26,072
Total general revenues	130,650
Increase in net position	34,292
Net position-beginning of the year	1,056,477
Net position-end of the year	$ 1,090,769

Grant Parish Fire District Three
Schedule of Compensation, Benefits, and Other Payments to
Chief Executive Officer
Year Ended December 31, 2025

	James Scarborough
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	-

Grant Parish Fire District Three
Budgetary Comparison Schedule
Year Ended December 31, 2025

	Budget Original	Budget Final	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Forestry Service Grant	$ -	$ -	$ -	$ -
Insurance rebate 2%	17,500	17,500	17,508	8
Miscellaneous	50	50	89	39
Ad valorem tax	105,000	105,000	104,539	(461)
Revenue sharing	8,500	8,500	8,514	14
TOTAL REVENUES	131,050	131,050	130,650	(400)
EXPENDITURES				
Public safety				
Salaries and payroll taxes	17,000	17,000	14,410	2,590
Other administrative expense	8,500	8,500	8,808	(308)
Equipment inspections	10,000	10,000	5,335	4,665
Training	400	400	-	400
Fuel	2,000	2,000	1,877	123
Tires	1,500	1,500	1,933	(433)
Building maintenance	9,000	9,000	7,235	1,765
Equipment purchased	15,000	15,000	53,596	(38,596)
Equipment repair	1,000	1,000	257	743
Uniforms	300	300	-	300
Insurance	20,000	20,000	19,518	482
Office supplies	2,000	2,000	926	1,074
Postage	100	100	73	27
Truck maintenance	31,050	31,050	29,578	1,472
Foresty Service Grant	6,600	6,600	6,676	(76)
Electricity	3,500	3,500	3,355	145
Telephone	1,600	1,600	1,728	(128)
Water	1,000	1,000	1,005	(5)
First responder/Medical supplies	500	500	320	180
TOTAL EXPENDITURES	131,050	131,050	156,630	(25,580)
CHANGE IN FUND BALANCE	-	-	(25,980)	(25,980)
FUND BALANCE, BEGINNING OF YEAR	140,706	140,706	140,706	-
FUND BALANCE, END OF YEAR	$ 140,706	$ 140,706	$ 114,726	$ (25,980)

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 thebudgetary comparison schedule	$ 156,630
Adjustments:	
Purchase of equipment	(60,272)
Total expenditures as reported on the statement of activities	$ 96,358