

**Grant Parish Fire Protection  
District Four  
Grant Parish Police Jury**

**June 30, 2005**

*Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.*

Release Date 12-14-05

**Grant Parish Fire Protection  
District Four  
Grant Parish Police Jury**

**June 30, 2005**

**Table of Contents**

	<b>Page</b>
Accountant's Compilation Report.....	1
General Purpose Financial Statements:	
Combined Balance Sheet-All Fund Type and Account Groups .....	2
Statement of Revenues, Expenditures, and Changes in Fund Balance- General Fund.....	3



# OESTRIECHER & COMPANY

(A PROFESSIONAL ACCOUNTING CORPORATION)

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## ACCOUNTANT'S COMPILATION REPORT

To the Board of Directors  
Grant Parish Fire Protection District Four  
of Grant Parish  
Georgetown, Louisiana

We have compiled the accompanying general purpose financial statements of Grant Parish Fire Protection District Four, Grant Parish Police Jury as of and for the year ended June 30, 2005, in accordance with the Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of Grant Parish Fire Protection District Four. We have not audited or reviewed the accompanying general purpose financial statement and, accordingly, do not express an opinion or any other form of assurance on them.

Grant Parish Fire Protection District Four did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2005. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about Grant Parish Fire Protection District Four's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
Oestriecher & Company  
Certified Public Accountants

November 30, 2005



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Emile P. Oestriecher, III, CPA  
Registered Representative

Securities offered through H.D. Vest Investment Securities, Inc. Member: NASD/SIPC  
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**GRANT PARISH  
FIRE PROTECTION DISTRICT FOUR  
ALL FUND TYPES AND ACCOUNT GROUPS**

**COMBINED BALANCE SHEET  
JUNE 30, 2005**

	<u>Governmental</u>	<u>Account Groups</u>		<u>Totals</u> <u>(Memorandum Only)</u>
	<u>Fund Type</u>	<u>General Fixed</u>	<u>General</u>	
	<u>General</u>	<u>Assets</u>	<u>Long-Term Debt</u>	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 29,317	\$ -	\$ -	\$ 29,317
Accounts receivable	3,534	-	-	3,534
Accrued interest receivable	342	-	-	342
Investments	54,913	-	-	54,913
Fixed assets	-	231,149	-	231,149
Amount to be provided for retirement of long-term debt	-	-	5,000	5,000
<b>TOTAL ASSETS</b>	<u>\$ 88,106</u>	<u>\$ 231,149</u>	<u>\$ 5,000</u>	<u>\$ 324,255</u>
<b>LIABILITIES</b>				
Notes payable	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>FUND EQUITY</b>				
Investment in general fixed assets	-	231,149	-	231,149
Fund balance:				
Unreserved-undesignated	<u>88,106</u>	<u>-</u>	<u>-</u>	<u>88,106</u>
<b>TOTAL FUND EQUITY</b>	<u>88,106</u>	<u>231,149</u>	<u>-</u>	<u>319,255</u>
<b>TOTAL FUND EQUITY AND LIABILITIES</b>	<u>\$ 88,106</u>	<u>\$ 231,149</u>	<u>\$ 5,000</u>	<u>\$ 324,255</u>

See Accountant's Compilation Report.

**GRANT PARISH  
FIRE PROTECTION DISTRICT FOUR  
GOVERNMENTAL FUND TYPE-GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2005**

<b>REVENUES</b>	
Ad valorem taxes	\$ 13,137
Fund raising	186
Grants	1,950
Insurance rebate	3,534
Interest income	924
State revenue sharing	2,103
Water fee	<u>4,578</u>
<b>TOTAL REVENUES</b>	<b>26,412</b>
<b>EXPENDITURES</b>	
Public safety	
Accounting	500
Capital outlay	2,488
Debt service	5,411
Fire prevention	467
Insurance	3,796
Land lease	125
Miscellaneous	337
Repairs	1,005
Supplies	51
Training	75
Truck fuel and maintenance	2,520
Utilities	<u>1,338</u>
<b>TOTAL EXPENDITURES</b>	<b><u>18,113</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>8,299</b>
<b>FUND BALANCE, BEGINNING OF YEAR AS RESTATED</b>	<b><u>79,807</u></b>
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 88,106</u></b>

See Accountant's Compilation Report.