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COULAS CROOME FIRE PROTECTION
DISTRICT NO. FOUR
CANTON, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEARS ENDING DECEMBER 31, 2011 AND 2012

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 reports are available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/31/14

Affidavit and Revenue Certification

Greene Grobe Fire Protection District No. 4 ENTITY NAME
St. Landry Parish
Cadebo (City), Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS** (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

Personally came and appeared before the undersigned authority, Kimo Broussard, Jr. (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Greene Grobe Fire Protection District No. 4 (entity name) as of December 31, 2023, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Kimo Broussard, Jr. (name), who, duly sworn, deposes and says that Greene Grobe Fire Protection District No. 4 (entity name) received \$00,000 (\$200,000) or less in revenues and other sources for the year ended December 31, 2023, and accordingly, is not required to have an audit for the previously mentioned year.

Kimo Broussard, Jr.
Signature

Sworn to and subscribed before me this 21st day of March, 2024

Douglas D. Broussard
NOTARY PUBLIC

Office Name Kimo Broussard, Jr.
Title Secretary/Treasurer
Address 528 Main Street
Cadebo, LA 70504
Telephone No. 337-668-4373
Fax No. N/A

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1954-1984

1985

David Curry, CPA
1986

John Menden Hall, CPA
1988

George Gibson, CPA
1989

Jeff Landis, Jr., CPA
2000

ACCOUNTANT'S CONCLUSION REPORT

The Board of Commissioners
Covington Crocker Fire Protection
District No. Four
Covington, Louisiana

We have compiled the accompanying financial statements of Covington Crocker Fire Protection District No. Four, a component unit of the Village of Covington, as of December 31, 1989 and 1990, and for the years then ended, in accordance with Statements 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. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

John S. Dowling & Company

Covington, Louisiana
February 26, 2004

**COULDER CROUCH FIRE PROTECTION DISTRICT NO. FOUR
 GASTON, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2022**

	<u>GOVERNMENTAL FUND TYPE GENERAL</u>	<u>ACCOUNT GROUP GENERAL ASSETS</u>	<u>TOTAL (Insurance Only) 2022</u>
<u>ASSETS</u>			
Cash	\$22,784		\$22,784
Certificate of deposit	22,000		22,000
Taxes receivable	15,432		15,432
less allowance for doubtful accounts	(1,043)		(1,043)
Property and equipment	_____	\$142,126	\$142,126
Total assets	\$48,173	142,126	197,299
<u>LIABILITIES AND FUND EQUITY</u>			
<u>LIABILITIES</u>	_____	_____	_____
<u>FUND EQUITY</u>			
Investment in general fixed assets		\$142,126	\$142,126
Fund balance Unassigned	\$48,173	_____	\$48,173
Total fund equity	\$48,173	142,126	197,299
Total liabilities and fund equity	\$48,173	142,126	197,299

See accompanying notes and accountant's report.

COLLEGE CROCKER FUND PROTECTION DISTRICT NO. FOUR
GENERAL FUNDING
CONDENSED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1981

	<u>CONVENTIONAL</u> <u>FUND TYPE</u> <u>GENERAL</u>	<u>ACCOUNT GROUP</u> <u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>TOTAL</u> <u>(Noncontrolling</u> <u>Only)</u> <u>1981</u>
ASSETS			
Cash	\$14,504		\$14,504
Taxes receivable	10,188		10,188
Less allowance for doubtful accounts	(1,914)		(1,914)
Property and equipment		141,888	141,888
TOTAL ASSETS	23,766	141,888	165,654
LIABILITIES AND FUND EQUITY			
LIABILITIES	<u>—</u>	<u>—</u>	<u>—</u>
FUND EQUITY			
Investment in general fixed assets		141,708	141,708
Fund balance			
Unreserved			
Undesignated	43,645		43,645
Total fund equity	43,645	141,708	185,353
Total liabilities and fund equity	43,645	141,708	185,353

See accompanying notes and accountant's report.

COLLIER CROCKER FIRE PROTECTION DISTRICT NO. FOUR
CHRYSLER BUILDING
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2001 AND 2002

	<u>2001</u>	<u>2002</u>
REVENUES		
Taxes		
Property taxes	\$11,000	\$11,000
Intragovernmental		
Fire insurance tax	7,719	8,994
Interest		
Interest earned on property taxes	49	51
Interest earned on checking	185	211
Other		
Village of Cushman reimbursements	1,178	1,400
Volunteer Fire Department reimbursements	1,312	1,388
Total revenues	22,463	23,982
EXPENDITURES		
Public safety		
Current operating		
Accounting	768	650
Gas, oil, repairs, and maintenance	1,368	1,359
Insurance	4,188	3,931
Lamps	18	50
Miscellaneous	17	17
Supplies	73	447
Telephone	1,124	1,188
Utilities	98	98
Hydrant expense		1,143
Legal notice	50	
Capital outlay		
Equipment	1,388	1,516
Total expenditures	12,828	11,738
EXCESS OF REVENUES OVER EXPENDITURES	9,635	12,244
FUND BALANCE, beginning of year	22,248	22,488
FUND BALANCE, end of year	31,883	34,732

See accompanying notes and accountant's report.

COULDER CREEK FIRE PROTECTION DISTRICT NO. FOUR
 BOSSIERE, LOUISIANA
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL EXPENDITURES - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1951

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Taxes			
Property taxes	\$22,342	\$11,024	11,318
Intergovernmental			
Fire insurance tax	7,729	7,729	
Interest			
Interest earned on property taxes	42	42	0
Interest earned from bank	182	182	0
Other			
Village of Cadeaux reimbursements	1,174	1,174	
Wolfsport Fire Department reimbursements	1,029	1,029	
Total revenues	\$23,526	\$23,358	168
EXPENDITURES			
PUBLIC SAFETY			
Current operating			
Legal advice		22	(22)
Accounting	722	722	
Gas, oil, repairs, and maintenance	3,222	3,222	
Insurance	4,122	4,122	
Lease	12	12	
Supplies	72	72	
Telephone	1,147	1,122	25
Utilities	22	22	
Miscellaneous	72	17	55
Capital outlay			
Equipment	1,222	1,222	
Total expenditures	\$12,812	\$12,812	0
EXCESS OF REVENUES OVER EXPENDITURES	\$10,714	\$10,546	168

See accompanying notes and accountant's report.

**WILSON BROS. FIRE PROTECTION SERVICE CO. FORD
 COUNTY, IOWA**
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL (1934-35) BALDWIN - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1935

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Taxes			
Property taxes	\$12,500	\$11,250	\$140
Intergovernmental			
Fire insurance tax	2,294	2,294	
Interest			
Deferred earned on property taxes	51	51	
Deferred earned from bank	211	211	
Other			
Willage of Jackson reimbursements	2,400	2,400	
Wolfsen Fire Department reimbursements	1,260	1,260	
TOTAL REVENUES	18,716	18,026	690
EXPENDITURES			
Public safety			
Current operating			
Accounting	400	400	
Gas, oil, repairs, and maintenance	2,150	2,200	
Insurance	2,973	2,873	
Lease	10	20	
Supplies	84	450	(366)
Telephones	1,100	1,300	
Utilities	96	80	
Hydram expense	2,143	2,203	
Miscellaneous	17	27	
Capital outlay			
Equipment	1,400	1,070	330
Total expenditures	11,983	11,743	240
EXCESS OF REVENUES OVER EXPENDITURES	6,733	6,283	450

See accompanying notes and accountant's report.

**COULÉE CROCHÉ FIRE PROTECTION DISTRICT NO. FOUR
COULÉE, LOUISIANA
NOTICE TO FINANCIAL STATEMENTS
DECEMBER 31, 1993 AND 1994**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

BASIS OF PREPARATION

The accompanying component unit financial statements of the Coulee Croche Fire Protection District No. Four have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

As the governing authority of the village, for reporting purposes, the village of Coulée, Louisiana is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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 Statement No. 14 established criteria for determining which component units should be considered part of the village for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. 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 Village 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 Village.
2. Organizations for which the Village does not appoint a voting majority but are fiscally dependent on the Village.
3. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Coulee Croche Fire Protection District No. Four consists of five commissioners. Two of the commissioners are appointed by the Police Jury and another two are appointed by the Village of Coulée. The fifth commissioner is selected by the other four members.

Coulee Croche Fire Protection District No. Four leases land from the Village of Coulée under a 99 year lease for \$18 per year. Because the District receives a reimbursement from the Village of Coulée, leases land from the Village and the Village appoints two commissioners, the District is considered to be a component unit of the Village of Coulée, 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 Village of Coulée, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

COULDER CROOKS FIRE PROTECTION DISTRICT NO. FOUR
LANTIER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements in this report is described as follows:

Governmental Fund

General Fund. The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

BASES OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a modified financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues (including grants, entitlements and shared revenues), are recognized when they become measurable and available as net current assets. Property taxes are recognized as revenue at the time that they are assessed. All other income is recognized as revenue when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is for principal and interest on general long-term debt which is recognized when due.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end.

**COULIN BROOK FIRE PROTECTION DISTRICT NO. FOUR
CANTON, LOUISIANA
STATE OF FINANCIAL STATEMENTS
DECEMBER 31, 2001 AND 2002**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

CASH AND INVESTMENTS

Cash and investments are recorded at cost, which approximates market. Louisiana statutes authorize the District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investments.

FIXED ASSETS

All items of property, plant, and equipment (including infrastructure general fixed assets) are recorded in the General Fixed Assets Account Group. Such assets are maintained on the basis of original cost less paid trade-in allowances, if applicable and no depreciation is computed or recorded thereon. All fire hydrants are capitalized by the Village of Canton.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Construction period interest is capitalized if material amounts of interest resulting from borrowings in the course of the construction of fixed assets is incurred. No interest was capitalized for the years ended December 31, 2001 or 2002.

ACCUMULATED ACCOUNTING

Annually, the Fire District prepares and adopts a budget for the General Fund. Formal budget integration is not employed as a part of the accounting system; however, routine budget comparisons are made prior to expending funds. Budgets are prepared on a cash basis of accounting, and appropriations lapse at year-end. The budgeted amounts of the General Fund in the accompanying financial statements are from the amended budget which was adopted.

The revenues and expenditures shown on Page 4 are reconciled with the amounts reflected on the budget comparisons, Pages 3 and 4 as follows:

	<u>2001</u>	<u>2002</u>
Page 4 Revenues	\$21,440	\$22,985
Add: property tax received	21,894	15,846
Less: Current year revenues	(21,894)	(15,846)
Page 3 or 4 Revenues	<u>21,440</u>	<u>22,985</u>
Page 4 Expenditures	<u>\$22,520</u>	<u>\$22,784</u>
Page 3 or 4 Expenditures	<u>\$22,520</u>	<u>\$22,784</u>

COLLAR GROVE FIRE PROTECTION DISTRICT NO. FOUR
CARRIER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002 AND 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ACCUMBANCE

The district does not employ the accumbance system of assessing.

TOTAL COLUMNS OF COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles, neither in such data comparable to a consolidation. Intended eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH

At December 31, 2002, the carrying amount and bank balance of cash in an interest bearing checking account was \$21,764. The bank balance was covered by Federal depository insurance.

At December 31, 2001, the carrying amount and bank balance of cash in an interest bearing checking account was \$34,904. The bank balance was covered by Federal depository insurance.

NOTE 3 - CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	Balance January 1, 2001	Additions/ Deductions	Balance December 31, 2002	Additions/ Deductions	Balance December 31, 2001
Buildings and Improvements	\$1,408		14,485	9547	\$4,954
Equipment and Furniture	106,613	61,826	132,581	122	112,282
Total	108,021	61,826	147,066	1,180	117,236

NOTE 4 - AD VALOREM TAXES

The District's ad valorem tax is collected by an intermediary government and remitted on a monthly basis. The intermediary government maintains the tax roll for ad valorem taxes for the District. The District levied a general tax of 2.25 mills which was approved by voters on November 2, 1998.

The District's ad valorem tax, levied for the calendar year, is due on or before December 31 and becomes delinquent on January 1. A tax sale is usually held in September of the following year.

COULAS CROCKE FIRE PROTECTION DISTRICT NO. FOUR
CADDOON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1969 AND 1968

NOTE 4 - NO VALUERS TAXES - Continued

The Coulas Crocke Fire Protection District No. Four called an election on May 7, 1969. The two propositions on the ballot were (1) renewal of the 1.00 mills property tax for 18 years and (2) levy of an additional 1.00 mills property tax for 18 years for the purpose of constructing, acquiring, improving, maintaining and operating the District's fire protection facilities and paying the cost of obtaining equipment and water for fire protection purposes. Both propositions were approved by the voters. The additional 1.00 mills tax is effective with the 1969 property tax roll.

All valuers taxes receivable at December 31, 1969 and 1968 were as follows:

	Taxes For <u>Tax Roll</u>	Retirements <u>Contributions</u>	Receipts November and <u>December</u>	Estimated <u>Uncollectible</u>	Net Taxes <u>Receivable</u>
1969	\$11,844	871	\$3,343	\$1,843	\$13,209
1968	18,574	812	3,807	1,814	2,207

The estimated allowance for uncollectible ad valorem tax is based on prior years' experience.

NOTE 5 - FOUR BOARD

Members of the governing board are not paid compensation or pay dues.

NOTE 6 - FUND BALANCE

For the years ended December 31, 1969 and 1968, Coulas Crocke Fire Protection District No. Four did not have a deficit fund balance and the fund balance was unreserved.

NOTE 7 - COST-SHARING AGREEMENT

On November 7, 1969 the Board entered into an agreement with the Village of Caddo and the Caddo Volunteer Fire Department to share the cost equally of all vehicles used in the control of fires within the Fire District. These vehicles consist of the two pumper trucks owned by Coulas Crocke Fire Protection District No. Four. The costs include all repairs, operating costs, maintenance and insurance for said vehicles.

It was further resolved that the Coulas Crocke Fire Protection District No. Four will pay the monthly bills for the operation, etc., of these vehicles. The two other entities will reimburse their one-third share once a year on or about October 31, upon the submission of a statement from the District of the expenses for the year.