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**NATCHITOCHES PARISH
FIRE PROTECTION DISTRICT NO. 4
FINANCIAL REPORT
December 31, 1997**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the council, or committee, entity and other appropriate public officials. This report is available for public inspection at the House Range office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/21/97

Northland Parish
Fire Protection District No. 4
Financial Report
December 31, 1997

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Johnson, Thomas & Cunningham
Chartered Public Accountants

State Of Louisiana, CPA's - A Registered Corporate Corporation

Post Office Box 93347 - A Registered Corporation

1801 Poydras Street, Suite 2000 - A Registered Corporation

1801 Poydras Street
Metairie, Louisiana 70002
504/885-8800
TELEX 348633

ACCOUNTANTS' COMPILATION REPORT ON THE FINANCIAL STATEMENTS

Natchitoches Parish Fire
Protection District No. 4
Proussac, Louisiana 71448

We have compiled the accompanying balance sheet of the Natchitoches Parish Fire Protection District No. 4, a component unit of the Natchitoches Parish Police Jury, as of December 31, 1995, and the related Statement of Revenues, Expenditures and Changes in Fund Balances-Budget (GAAP Basis) and Actual for the year then ended, in accordance with Statements on Standards established by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting methods established by the Governmental Accounting Standards Board for governmental units.

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.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPA's

September 14, 1998
Natchitoches, LA 71402

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

Municipal Period
Fire Protection District No. 4

Combined Balance Sheet
Fund Type and Account Group
December 31, 1993

	Governmental	Account Group		Total (Minority Debt)
	Fund Type General Fund	Long- Term Debt	General Fixed Assets	
Assets				
Cash	\$ 9,713	\$ 0	\$ 0	\$ 9,713
Property Taxes Receivable	53,747	0	0	53,747
Building, Trucks & Equipment	0	0	314,729	314,729
Amounts to be Provided for Payment of Long-term Debt	0	149,080	0	149,080
Total Assets	\$63,462	\$149,080	\$314,729	\$527,271
Liabilities & Fund Equity				
Liabilities-				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
M/T-Bank Due	0	149,080	0	149,080
Total Liabilities	\$ 0	\$149,080	\$ 0	\$149,080
Fund Equity-				
Unreserved Fund Balance	\$63,462	\$ 0	\$ 0	\$ 63,462
Investment in General Fixed Assets	0	0	314,729	314,729
Total Fund Equity	\$63,462	\$ 0	\$314,729	\$378,191
Total Liabilities & Fund Equity	\$63,462	\$149,080	\$314,729	\$527,271

See accountants' compilation report

Neeshobee Parish
Fire Protection District No. 4

Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
General Fund
Year Ended December 31, 1997

	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES:			
Debt Proceeds	\$144,000	\$144,000	\$ 0
Taxes	51,000	52,746	1,746
Intergovernmental	3,000	3,248	248
Other	—	428	428
Total Revenues	\$198,000	\$199,422	\$1,422
EXPENDITURES:			
Public Safety	\$ 14,000	\$ 29,310	\$ 15,310
Capital Expenditures	133,000	149,524	16,524
Total Expenditures	\$147,000	\$178,834	\$31,834
Excess (Deficiency) of Revenues Over Expenditures	\$ 51,000	\$ 20,588	\$30,412
Fund Balance-			
Beginning of Year	46,184	46,184	—
Fund Balance-			
End of Year	\$ 92,368	\$ 66,772	\$25,596

For accountants' compilation report

NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish
Fire Protection District No. 4

Notes to Financial Statements
December 31, 1997

1. The Reporting Entity:

Fire Protection District No. 4, of Natchitoches Parish, Louisiana was created in June 1981, by ordinance of the Natchitoches Parish Police Jury. The District is charged with providing fire protection for the citizens of District No. 4 of Natchitoches Parish.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental accounting, and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

Fire Protection District No. 4, of Natchitoches Parish prepares its financial statements in accordance with the standards established by the GASB. GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity to be the Natchitoches Parish Police Jury. The accompanying statements present only transactions of the Fire District No. 4, of Natchitoches Parish, a component unit of the Natchitoches Parish Police Jury.

2. Summary of Significant Accounting Policies:

The accounting and reporting policies of Natchitoches Parish Fire Protection District No. 4 conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 20:117.

As the governing authority of the parish, for reporting purposes, the Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which amount 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. 44 established criteria for determining which component units should be considered part of the Natchitoches Parish Police Jury for financial reporting purposes. The basic criteria 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.

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or

**Washitachuk Parish Fire
Protection District No. 4**

**Notes to Financial Statements
December 31, 1997**

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury created by ordinance Fire District No. 4, the District was determined to be a component unit of the Washitachuk Parish Police Jury, 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 police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The following is a summary of certain significant accounting principles and practices:

Fund Accounting:

The accounts of Washitachuk Parish Fire Protection District No. 4 are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund or account groups are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues and expenditures. Resources are allocated to the fund or account group based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The fund presented 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 of the District.

Fixed Assets and Long-term Liabilities-

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The governmental fund is accounted for on a spending or "financial flow" measurement focus and only current assets and liabilities are generally included on its balance sheet.

Long-term liabilities expected to be financed from the governmental fund are accounted for in the General Long-Term Debt Account Group, not in the General Fund.

Nantahokes Parolee Fire
Protection District No. 4

Notes to Financial Statements
December 31, 1997

Fixed assets used in the governmental fund operations (general fund assets) are accounted for in the General Fixed Assets Account Group, rather than in the general fund.

These assets are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

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

Basis of Accounting:

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

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized when the related fund liability is incurred. Purchase of various operating supplies are regarded as expenditures at the time purchased.

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sales of fixed assets, debt extinguishments, long-term debt proceeds, etc.) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

The Nantahokes Parolee Fire Protection District No. 4 does not employ the use of "circumstance accounting".

Total Columns on Combined Statements-Overview:

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis.

Budgetary Practices:

Prior to the beginning of each fiscal year, the Treasurer submits a proposed budget to the Board of Commissioners. The budget is adopted, and held open for public inspection. All budgetary appropriations lapse at the end of the year. The budget presented in these financial statements was adopted on a basis consistent with generally accepted accounting principles.

Natchitoches Parish Fire
Protection District No. 4

Notes to Financial Statements
December 31, 1997

Investments:

The District does not have any investments other than cash invested in interest bearing checking accounts.

3. Pension Plan:

The District is not a member of any retirement plan.

4. General Fixed Assets:

A summary of changes in general fixed assets follows:

	Balance 1-1-97	Additions	Deletions	Balance 12-31-97
Building, Trucks, & Equipment	\$166,795	\$189,534	50	\$356,329

5. Litigation:

The District is not a party in any civil lawsuit for the year ended December 31, 1997.

6. Related Party Transactions:

The District had no related party transactions for the year ended December 31, 1997.

7. Compensation Paid to Board Members:

The members of the Board of Commissioners of the District receive no compensation for their services.

8. Ad Valorem Taxes:

The District levies taxes on real and business personal property located within the boundaries of Natchitoches Parish Fire District No. 4. Property taxes are levied by the District on property values assessed by the Natchitoches Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Natchitoches Parish Sheriff's office bills and collects property taxes for the District. Collections are remitted to the District monthly. The District recognizes property tax revenues when levied.

**Wahkiakum Parish Fire
Protection District No. 4**

**Notes to Financial Statements
December 31, 1997**

Property Tax Calendar

Assessment date	January 1, 1997
Levy date	June 30, 1997
Tax bills mailed	October 15, 1997
Total taxes are due	December 31, 1997
Penalties and interest added	January 31, 1998
Liens due	January 31, 1998
Tax Sale	May 13, 1998

The District is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the District. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Wahkiakum Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, including land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1996. Total assessed value was \$4,984,398 in 1997. Louisiana state law exempts the first \$1,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$1,671,838 of the assessed value in 1997. For the year ended December 31, 1997, taxes of 28.00 mills were levied on the property and were dedicated to fire protection. Taxes collected totaled \$57,708, after adjustments from the prior year.

9. Cash and Investments:

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposits. At December 31, 1997, the District had cash equivalents totaling \$9,715. Under Louisiana Law, these deposits must be secured by Federal deposit insurance, or by the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. The deposits at December 31, 1997, were as follows:

	Bank Balance	FDC Insurance	Balance Uninsured
Cash in Banks	\$9,715	\$9,715	\$0

Natchitoches Parish
Fire Protection District No. 4

Notes to Financial Statements
December 31, 1997

18. Timely Submission of Financial Statements

We note that Fire District No. 4 is in violation of Louisiana Revised Statute (LSA-R.S.) 24:104, which requires all governmental entities to provide the legislative auditor with accurate annual financial statements within 90 days of the entity's fiscal year-end, unless the District enters into a timely audit agreement with a certified public accountant and the engagement agreement includes the period of the required financial statements.

State of Louisiana, USA et al. vs. Defendant: Ferguson, Raymond

2007-08-01-10

Act 158, Session 2007, vs. Defendant: Ferguson, Raymond

Multiple: Ferguson, Raymond

Ally vs. Defendant: Ferguson, Raymond, USA et al. vs. Defendant: Ferguson, Raymond

2007-08-01-10

2007-08-01-10

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Natchitoches Parish Fire
Protection District No. 4
Princeton, Louisiana 71468

We have performed the procedures included in the Louisiana Governmental Audit Guide and referenced below, which were agreed to by the management of the Natchitoches Parish Fire Protection District and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Natchitoches Parish Fire District No. 4's compliance with certain laws and regulations during the year ended December 31, 1999 included in the accompanying Louisiana Governmental Financial Statements. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:1211-1214 (the public bid law).

All expenditures selected were found to be in compliance.

CODE OF ETHICS FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1181-1124 (the code of ethics), and a list of outside business interest of all board members and employees, as well as their immediate families.

Management provided us with the requested list including the needed information.

3. Obtain from management a listing of all employees paid during the period under examination.

Not applicable.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedures (2) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

Not applicable.

BUDGETING

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of the District. It was adopted by a unanimous decision.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

ACCOUNTING AND REPORTING

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

Each disbursement appeared to be coded correctly.

- (c) determine whether payments received approval from proper authorities;

Inspection of supporting documentation showed written approval. In addition, non-recurring entries were discussed and approved in the minutes.

MEETINGS

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (file open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. Management has asserted that such documents were properly posted.

DEBT

10. Examine bank deposits for the period under examination and determine whether any cash deposits appear to be proceeds of bank loans, bonds or any other indebtedness which have not been approved by the State Bond Commission.

We inspected copies of all bank deposits for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds or other indebtedness which had not been approved by the State Bond Commission.

ADVANCES AND BONUSES

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

Not applicable.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Natchitoches Parish Fire Protection District No. 4 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.


Thomas A. Cunningham, CPA/CA

September 14, 1998
Natchitoches, Louisiana

Johnson, Thomas & Cunningham
Chartered Public Accountants

City of Baton Rouge, Louisiana, Department of Finance (Contract)

And City of Baton Rouge, Louisiana, Department of Finance

And City of Covington, Louisiana, Department of Finance

300 Colonial Street
Baton Rouge, Louisiana 70801
(504) 385-6000
T. J. Johnson, Director

To the Board of Directors
Natchitoches Parish Fire
Protection District No. 4
P. O. Box 274
Princeton, LA 71468

We have compiled the financial statements of the Natchitoches Parish Fire Protection District No. 4 as of and for the year ended December 31, 1997, and have issued our report thereon dated September 14, 1998. As part of that compilation, we have the following comments which need to be addressed:

1. For the year ended December 31, 1997, the District did not maintain all of the records needed to compile the financial statements. We were able to obtain the needed records from the District's financial institution allowing us to complete our engagement. We recommend that the District more closely monitor its record retention process.
2. As discussed in note No. 18 in the Notes to Financial Statements contained within our report, Fire District No. 4 is in violation of Louisiana Revised Statute (LSA-R.S.) 24:514, which requires all governmental entities to provide the legislative auditor with their annual financial statements within 90 days of the entity's fiscal year-end, unless the District enters into a timely audit agreement with a certified public accountant and the engagement agreement includes the period of the required financial statements. We recommend that the District be more prompt after its year-end in providing records so that its engagement can be completed in a more timely fashion.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, C.P.A.'s

September 21, 1998
Natchitoches, Louisiana

FIRE PROTECTION DISTRICT #4P.O. BOX 400
MONROE, LA 70002

Phone 534-470-6888

September 23, 1998

Mr. Daniel G. Kyle
Legislative Auditor
State of Louisiana
P. O. Box 94997
Baton Rouge, LA 70894-0997

Dear Mr. Kyle,

Our District recently received a letter of comment from the firm of Johnson, Thomas & Cunningham, CPAs addressing issues related to the preparation of our annual financial statements for the year ended December 31, 1997. The following are our responses to these issues:

1. The District will institute a policy which provides for the adequate subtyping of records enabling our engagement to be completed more timely.
2. The District will be more prompt after its year-end in the gathering and submission of records to our auditors so that the annual financial statements can be prepared and submitted before any deadlines required by law.

Thank you,



Fire District No. 4



Title



Date

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

September 11, 2018 Date

Johann Truesdell Cunningham CPA

120 Riverside St
Mandeville, LA 70471

(Auditors)

In connection with your compilation of our financial statements as of December 31, 2017 and for the period then ended, and as required by Louisiana Revised Statute 24:813 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 28:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employee or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 20:1201-14) or the budget requirements of LSA-RS 28:43.

Yes No

Accounting and Reporting

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:2, 44:31, and 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33-483, and/or 33-62, as applicable.

See note to financial statements

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:512.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes No

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 23 of the 1974 Louisiana Constitution, and LSA-RS 47:1412.6D.

Yes No

Advances and Benefits

It is true we have not advanced wages or salaries to employees or paid benefits in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:136, and ADJ opinion 78-726.

Yes No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any conditions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Cornie Brister

Secretary

4/10/99

Date

Treasurer

Date

President

Date

Note-Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.