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**LEGISLATIVE BILL PROTECTION  
DISTRICT NO. FOUR  
BASKIN, BRIGGS  
ANNUAL FINANCIAL REPORT  
FOR THE YEARS ENDED DECEMBER 31, 1964 AND 1965**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or approved, 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

T A B L E   O F   C O N T E N T S

	<u>PAGE</u>
Accountant's Compilation Report	1
Combined Balance Sheet - All Fund Types and Account Groups - December 31, 1997	1
Combined Balance Sheet - All Fund Types and Account Groups - December 31, 1998	3
Statement of Revenue, Expenditures, and Changes in Fund Balance - All Governmental Fund Types - General Fund - For the Years Ended December 31, 1997 and 1998	4
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Basis) - General Fund - For the Year Ended December 31, 1997	5
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Basis) - General Fund - For the Year Ended December 31, 1998	6
Notes to Financial Statements	7-11

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

John S. Dowling, CPA  
 (1924-1984)

Harold Quinn, CPA  
 Partner

ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners  
 Coulee Croche Fire Protection  
 District No. Four  
 Oakman, Louisiana

We have compiled the accompanying financial statements of Coulee Croche Fire Protection District No. Four, a component unit of the Village of Oakman, as of December 31, 1991 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*

Oakman, Louisiana  
 March 24, 1992

**CHULIE BROOME FIRE PROTECTION DISTRICT NO. FOUR**  
**CADDOUS, LOUISIANA**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2001**

	<u>GOVERNMENTAL FUND TYPES GENERAL</u>	<u>ACCOUNT GROUP GENERAL FUND ASSETS</u>	<u>TOTAL (Memorandum Only) 1997</u>
<b>ASSETS</b>			
Cash	\$4,370		\$4,370
Taxes receivable	7,341		7,341
Less allowance for doubtful accounts	(180)		(180)
Property and equipment	---	\$117,420	\$117,420
<b>Total assets</b>	<b><u>8,531</u></b>	<b><u>117,420</u></b>	<b><u>125,951</u></b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>	<b><u>---</u></b>	<b><u>---</u></b>	<b><u>---</u></b>
<b>FUND EQUITY</b>			
Investment in general fixed assets		\$117,420	\$117,420
Fund balance Unreserved			
Undesignated	\$8,531		8,531
<b>Total fund equity</b>	<b><u>8,531</u></b>	<b><u>117,420</u></b>	<b><u>125,951</u></b>
<b>Total liabilities and fund equity</b>	<b><u>8,531</u></b>	<b><u>117,420</u></b>	<b><u>125,951</u></b>

See accompanying notes and accountant's report.

**COLLEGE CREDIT FUND PROTECTION DISTRICT NO. FIVE  
 CANTON, MASSACHUSETTS  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1975**

	<u>GOVERNMENTAL FUND TYPES</u>	<u>ACCOUNT GROUP GENERAL FIXED ASSETS</u>	<u>TOTAL (Memorandum Only) 1975</u>
<b><u>ASSETS</u></b>			
Cash	\$9,179		\$9,179
Taxes receivable	3,358		3,358
Less allowance for doubtful accounts	(219)		(219)
Property and equipment	_____	\$137,820	137,820
<b>Total assets</b>	<b>\$8,318</b>	<b>137,820</b>	<b>146,138</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b>LIABILITIES</b>	<b>—0—</b>	<b>—0—</b>	<b>—0—</b>
<b><u>FUND EQUITY</u></b>			
Investment in general fixed assets		\$137,820	\$137,820
Fund balance			
Unassigned	\$8,318	_____	8,318
<b>Total fund equity</b>	<b>\$8,318</b>	<b>137,820</b>	<b>146,138</b>
<b>Total liabilities and fund equity</b>	<b>\$8,318</b>	<b>137,820</b>	<b>146,138</b>

See accompanying notes and accountant's report.

COULTE BROOK FIRE PROTECTION DISTRICT NO. FOUR  
CAJODO, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUNDS OTHER THAN GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 1997 AND 1998

	<u>1997</u>	<u>1998</u>
<b>REVENUES</b>		
Taxes		
Property taxes	\$3,400	\$3,400
Intragovernmental		
Fire Insurance tax	3,418	4,487
Interest earned on property taxes	<u>5</u>	<u>7</u>
Total revenues	<u>6,823</u>	<u>7,894</u>
<b>EXPENDITURES</b>		
Public safety		
Current operating		
Accounting	373	394
Gas, oil, and maintenance	861	54
Insurance	2,390	2,500
Lease	10	10
Miscellaneous		5
Repairs and maintenance	179	159
Telephone	1,857	790
Utilities	96	96
Bainbridge Cadeaux Fire Department for equipment	<u>3,030</u>	<u>        </u>
Total expenditures	<u>7,316</u>	<u>5,118</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,049</u>	<u>3,494</u>
<b>FUND BALANCE, Beginning of year</b>	<u>6,122</u>	<u>6,122</u>
<b>FUND BALANCE, end of year</b>	<u>7,171</u>	<u>9,616</u>

See accompanying notes and accountant's report.

COULDER CREEK FIRE PROTECTION DISTRICT NO. FOUR  
 CANTON, MISSISSIPPI  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL (FOR-CASH BASIS) - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1981

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Taxes			
Property taxes	\$1,194	\$1,494	\$100
Intergovernmental			
Fire insurance tax	3,400	3,418	
Interest earned on property taxes		8	8
Total revenues	4,594	4,920	106
<b>EXPENDITURES</b>			
Public Safety			
Current operating			
Accounting	400	575	20
Gas, oil, and maintenance	300	261	39
Insurance	2,398	2,390	
Lease	10	10	
Repairs and maintenance	349	379	(300)
Telephone	1,037	1,037	
Utilities		94	(94)
Reimburse Canton Fire Department			
For equipment	2,000	2,000	
Total expenditures	7,504	7,506	(2)
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	1,108	1,104	44

See accompanying notes and accountant's report.

**COULTER GEORGE FIRE PROTECTION DISTRICT NO. FOUR  
PAROCHIE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET AND ACTUAL (100-GAAP BASIS) - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 1976**

	<u>GENERAL FUND</u>		VARIANCE FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>			
Taxes			
Property taxes	\$3,196	\$3,560	\$364
Intergovernmental			
Fire insurance tax	4,487	4,487	
Interest earned on property taxes		2	2
<u>Total revenues</u>	<u>7,683</u>	<u>8,056</u>	<u>373</u>
<b>EXPENDITURES</b>			
Public safety			
Current operating			
Accounting	586	586	
Gas, oil, and maintenance	84	84	(1)
Insurance	2,709	2,785	
Leases	10	10	
Miscellaneous	5	5	
Repairs and maintenance	129	129	
Telephone	700	700	
Utilities	808	86	-6
<u>Total expenditures</u>	<u>6,285</u>	<u>6,283</u>	<u>-2</u>
<b>EXCESS OF REVENUES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	<u>3,381</u>	<u>3,714</u>	<u>333</u>

See accompanying notes and accountant's report.



CODLES CROCKE FIRE PROTECTION DISTRICT NO. FOUR  
CANTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997 AND 1996

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**SCOPE OF PRESENTATION**

The accompanying component unit financial statements of the Codles Crocke 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 standards-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 Canton, 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 financially dependent on the Village.
3. Organizations for which the reporting entity financial statements would be misleading if facts of the organization is not included because of the nature or significance of the relationship.

The Codles Crocke 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 Canton. The fifth commissioner is selected by the other four members. Because the District is dependent on the Village of Canton for building space, the District is considered a component unit of the Village of Canton, 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 Canton, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

COULDS CROCKE FIRE PROTECTION DISTRICT NO. FOUR  
CAJON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1991 AND 1990

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.

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

**WULFEL CROOKS FIRE PROTECTION DISTRICT NO. 5008  
LAWTON, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
DECEMBER 31, 1990 AND 1989**

**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 investment.

**FIXED ASSETS**

All items of property, plant, and equipment (including infrastructure general fixed assets) are included in the General Fixed Assets Account Group. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and no depreciation is computed or recorded thereon.

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, 1990 or 1989.

**SECRETARY 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 adjustments 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 the original adopted budgets and subsequent adopted amendments.

The revenues and expenditures shown on Page 4 are reconciled with the amounts reflected on the budget comparisons, Pages 3 and 5 as follows:

	<u>1991</u>	<u>1989</u>
Page 4 Revenues	\$8,817	\$7,937
Add: Prior year receivable (net of allowance for doubtful accounts)	3,145	3,168
Less: Current year receivables (net of allowance for doubtful accounts)	(2,860)	(7,162)
Page 3 or 5 Revenues	<u>9,102</u>	<u>7,943</u>
Page 4 Expenditures	<u>\$7,168</u>	<u>\$6,283</u>
Page 3 or 5 Expenditures	<u>\$2,134</u>	<u>\$8,283</u>

WORLDWIDE CREDIT FIRST PROTECTION DISTRICT NO. FOUR  
CAJALOUPE, LOUISIANA  
**NOTES TO FINANCIAL STATEMENTS**  
PERIODS: 31, 1987 AND 1986

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**INSURANCES**

The District does not employ the encumbrance system of accounting.

**TOTAL COLUMNS OF COMBINED STATEMENTS**

Total columns on the combined statements are captioned "Presented 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 is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 2 - CASH**

At December 31, 1987, the carrying amount of cash in a non-interest bearing checking account was \$4,273 and the bank balance was \$4,273. The bank balance was covered by Federal depository insurance.

At December 31, 1986, the carrying amount of cash in a non-interest bearing checking account was \$5,119 and the bank balance was \$5,119. The bank balance was covered by Federal depository insurance.

**NOTE 3 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 1986	Additions/ Deductions	Balance December 31, 1986	Additions/ Deductions	Balance December 31, 1987
Buildings and Improvements	\$1,840		\$1,840		\$1,840
Equipment and Furniture	118,700	—	118,700	—	118,700
<b>Total</b>	<b>120,540</b>	<b>-0-</b>	<b>120,540</b>	<b>-0-</b>	<b>120,540</b>

**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 1.0 mill which was approved by voters on November 8, 1988.

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.

COULEE CREEK FIRE PROTECTION DISTRICT NO. FOUR  
CAJON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1997 AND 1996

**NOTE 3 - FUEL DUES**

There are no amounts paid members of the governing board for compensation or per diem.

**NOTE 4 - FUND BALANCE**

For the years ended December 31, 1997 and 1996, Coulee Creek Fire Protection District No. Four did not have a deficit fund balance and the Fund Balance was unreserved.