

**GRANT PARISH FIRE PROTECTION DISTRICT FOUR
GRANT PARISH POLICE JURY**

Compiled Financial Statements

For the Year Ended June 30, 2004

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 9.29.04

Affidavit and Revenue Certification

GRANT PARISH FIRE PROTECTION DISTRICT FOUR

Georgetown, Louisiana

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

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(T)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

Personally came and appeared before the undersigned authority, Leo Shelton, President, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Grant Parish Fire Protection District Four, Georgetown, Louisiana as of June 30, 2004 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Leo Shelton, President who, duly sworn, deposes and says that the Grant Parish Fire Protection District Four, Georgetown, Louisiana received \$50,000 or less in revenues and other sources for the fiscal year ending June 30, 2004, and accordingly, is not required to have an audit for the previously mentioned year.

Leo Shelton
Signature

Sworn to and subscribed before me this 22 day of September, 2004

Patricia Danks
NOTARY PUBLIC

Officer Name Leo Shelton

Title President

Address P.O. Box 182

Georgetown, Louisiana 71432

Telephone No. (318)827-5293

Fax No. _____

**GRANT PARISH FIRE PROTECTION DISTRICT FOUR
GRANT PARISH POLICE JURY**

Compiled Financial Statements

For the Year Ended June 30, 2004

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TOM MILHOAN
Certified Public Accountant

Member:
American Institute of Certified Public Accountants
Society of Louisiana Certified Public Accountants

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ACCOUNTANT'S COMPILATION REPORT

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

I have compiled the accompanying cash basis balance sheet of the Grant Parish Fire Protection District Four, Grant Parish Police Jury as of June 30, 2004, and the related cash basis statements of revenues, expenditures, and changes in fund balance for the year 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. I have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

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 the Entity'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.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, basic financial statements.

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a



Tom Milhoan, CPA
September 27, 2004

**GRANT PARISH FIRE PROTECTION DISTRICT FOUR
GRANT PARISH POLICE JURY**

Combined Balance Sheet - All Fund Types and Account Groups - Cash Basis
June 30, 2004

Assets	Governmental Fund Type General Fund	Account Group General Fixed Assets	Total (Memorandum Only)
Cash	\$ 25,385	\$ -	\$ 25,385
Investments	54,422	-	54,422
Furniture and Equipment	-	156,169	156,169
Building	-	64,937	64,937
Land	-	7,555	7,555
Total Assets	<u>\$ 79,807</u>	<u>\$ 228,661</u>	<u>\$ 308,468</u>
Liabilities and Fund Equity			
Liabilities:			
Note Payable - Bank	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Liabilities	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Fund Equity:			
Investment in General Fixed Assets	-	228,661	228,661
Fund Balance:			
Fund Balance Unreserved - Undesignated	<u>69,807</u>	<u>-</u>	<u>69,807</u>
Total Fund Equity	<u>69,807</u>	<u>228,661</u>	<u>298,468</u>
Total Liabilities & Fund Equity	<u>\$ 79,807</u>	<u>\$228,661</u>	<u>\$ 308,468</u>

See accompanying notes and accountant's report.

**GRANT PARISH FIRE PROTECTION DISTRICT FOUR
GRANT PARISH POLICED JURY**

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Fund Type - Cash Basis

For the Year Ended June 30, 2004

	<u>General Fund</u>
Revenues	
Ad Valorem Taxes	\$ 13,938
Insurance Rebate	7,104
Rural Community Fire Protection Program	3,446
Grants	2,296
Interest	1,804
Other Income	586
State Revenue Sharing	<u>475</u>
Total Revenues	<u>29,649</u>
Expenditures	
Current:	
Public Safety	
Fire Equipment and Supplies	5,343
Insurance	3,586
Truck Fuel and Maintenance	1,921
Utilities	1,421
Interest Expense	674
Office Expense	157
Professional Fees	400
Other Expense	1,002
Fire Prevention and Training	860
Land Lease	125
Capital Outlay	<u>8,455</u>
Total Expenditures	<u>23,944</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,705
Fund Balance at Beginning of Year	<u>64,102</u>
Fund Balance at End of Year	<u>\$ 69,807</u>

See accompanying notes and accountant's report.

**GRANT PARISH FIRE PROTECTION DISTRICT FOUR
GRANT PARISH POLICE JURY**

Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget (Cash Basis Amended July 19, 2004) and Actual
Governmental Fund Type - Cash Basis

For the Year Ended June 30, 2004

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Ad Valorem Taxes	\$ 13,938	\$ 13,938	\$ -
Rural Community Fire Protection Program	3,446	3,446	-
State Revenue Sharing	475	475	-
Grants	2,296	2,296	-
Insurance Rebate	7,104	7,104	-
Interest Income	1,804	1,804	-
Other Income	586	586	-
Total Revenues	29,649	29,649	-
Expenditures			
Current:			
Public Safety:			
Fire Equipment and Supplies	5,343	5,343	-
Insurance	3,586	3,586	-
Utilities	1,421	1,421	-
Interest Expense	674	674	-
Office Expense	157	157	-
Equipment Expense	1,002	1,002	-
Truck Fuel and Maintenance	1,921	1,921	-
Fire Prevention	576	576	-
Professional Fees	400	400	-
Training	284	284	-
Land Lease	125	125	-
Capital Outlay	8,455	8,455	-
Total Expenditures	23,944	23,944	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,705	5,705	-
Fund Balance at Beginning of Year	64,102	64,102	-
Fund Balance at End of Year	\$ 69,807	\$ 69,807	\$ -

See accompanying notes and accountant's report.